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LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page

1. Registrant Name Davis & Harman LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1455 Pennsylvania Avenue NW, Suite 1200, Washington, DC 20004			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country) _____			
4. Contact Name Janis McClintock	Telephone 202/347-2230	E-mail (optional)	5. Senate ID 11674-73
5. Client Name <input type="checkbox"/> Self National Rural Electric Cooperative Association			6. House ID 31318066

TYPE OF REPORT

8. Year **2004** Midyear (January 1-June 30) OR Year End (July 1-December 31)

9. Check if filing amends a previously filed versions of this report

10. Check if this is a Termination Report Termination Date _____

11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms		13. Organizations	
INCOME relating to lobbying activities for this reporting period was:		EXPENSES relating to lobbying activities for this period were:	
Less than \$10,000 <input type="checkbox"/>		Less than \$10,000 <input type="checkbox"/>	
\$10,000 or more <input checked="" type="checkbox"/>	\$ 80,000.00 Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/>	\$ _____ Income (nearest \$20,000)
Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).		14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description:	
		<input type="checkbox"/> Method A. Reporting amounts using LDA definition	
		<input type="checkbox"/> Method B. Reporting amounts under section 603. Internal Revenue Code	
		<input type="checkbox"/> Method C. Reporting amounts under section 162. Internal Revenue Code	

Signature _____

Printed Name and Title _____

Registrant Name **Davis & Harman LLP**

Client Name **National Rural Electric Cooperative Association**

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach addi needed.

15. General issue area code **RET** (one per page)

16. Specific lobbying issues

H.R. 1000, Pension Security Act; H.R. 1776, Pension Preservation and Savings Expansion Act; H.R. 3108, Pension Fundi S.1550 and S.2005, Pension Stability Act; proposals related to phased-retirement issues; proposals related to pension int reform; savings proposals in the President's fiscal year 2004 Budget; proposals related to retiree health; proposals relate plans; proposals related to flexible spending accounts.

17. House(s) of Congress and Federal agencies contacted

Check if None

**House of Representatives
Senate
Department of Treasury**

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)
Kent A. Mason	
James M. Delaplane, Jr.	
Jason K. Bortz	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____

Date _____

Printed Name and Title **Kent A. Mason, Partner**

Registrant Name **Davis & Harman LLP**

Client Name **National Rural Electric Cooperative Association**

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach addi needed.

15. General issue area code **TAX** (one per page)

16. Specific lobbying issues

H.R. 1000, Pension Security Act; H.R. 1776, Pension Preservation and Savings Expansion Act; proposals related to phas issues; proposals related to pension interest rate reform; savings proposals in the President's fiscal year 2005 Budget; pr to retiree health; proposals related to section 457 plans; proposals related to section 415; deferred compensation provisic 4520, American Jobs Creation Act and S.1637, Jump Start Our Business Strength Act; proposals related to flexible spen

17. House(s) of Congress and Federal agencies contacted

Check if None

**House of Representatives
Senate
Department of Treausry**

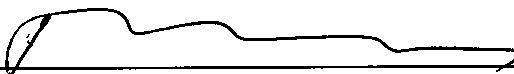
18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)
Kent A. Mason	
James M. Delaplane, Jr.	
Jason K. Bortz	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____



Date

2/14/05

Printed Name and Title **Kent A. Mason, Partner**

