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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	Telephone	E-mail (optional)	5. Senate IL
Janis McClintock	202/347-2230		11674-16
5. Client Name <input type="checkbox"/> Self			6. House IL
CIGNA Corporation			3131800

TYPE OF REPORT 8. Year 2004 Midyear (January 1-June 30) OR Year End (July 1-December)

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

10. Check if this is a Termination Report Termination Date 12/31/04

11. No Lobbying Act

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 checked="" type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input type="checkbox"/> \$	\$10,000 or more <input type="checkbox"/> \$
Income (nearest \$20,000)	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 descriptive
	<input type="checkbox"/> Method A. Reporting amounts using LDA definition
	<input type="checkbox"/> Method B. Reporting amounts under section 6011 Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162 Internal Revenue Code

Signature _____

Registrant Name Davis & Harman LLP

Client Name CIGNA Corporation

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

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

16. Specific lobbying issues

- S.1637, Jump Start Our Business Strength Act
- H.R. 4520, American Jobs Creation Act
- Proposals related to health care taxes
- Consolidated return issues relating to life insurance companies, including H.R. 2228 and S.1495
- Proposals that would require recapture of policyholder's surplus account
- S.992/H.R. 808, Life Insurance Simplification Act

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

Check if None

House of Representatives
Senate
Treasury

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

Name	Covered Official Position (if applicable)
Richard S. Belas	

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

Check if None

Signature 

Date 1/23/09

Printed Name and Title Richard S. Belas, Partner

