

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510

SECRETARY OF T
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LOBBYING REPORT

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

1. Registrant Name Caplin & Drysdale, Chartered			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address One Thomas Circle NW, Ste 1100 City Washington State/Zip (or Country) DC 20005			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Sharon Light	Telephone 202-862-5099	E-mail (optional) spl@capdale.com	5. Senate ID # 8203-315
7. Client Name <input type="checkbox"/> Self Mrs. Dorothy C. Torbert	6. House ID # 31112022		

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

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

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

11. No Lobby

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 reporting period were:
Less than \$10,000 <input checked="" type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input type="checkbox"/> >> \$ _____ Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> >> \$ _____ Expenses (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 of
	<input type="checkbox"/> Method A. Reporting amounts using LDA definiti
	<input type="checkbox"/> Method B. Reporting amounts under section 6033 the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(Internal Revenue Code

Booth Sharon K...

Signature *Beth S. Kaufman* Date 11/21/2004

Printed Name and Title Beth S. Kaufman - Member Pag

Registrant Name: Caplin & Drysdale, Chartered

Client Name: Mrs. Dorothy C. Torbert

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

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

16. Specific Lobbying issues
Gift tax Q-TIP election.

17. House(s) of Congress and Federal agencies contacted Check if None
Department of Treasury

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

Name	Covered Official Position (if applicable)
Kaufman, Beth S.	
Rowan, Marva	

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Beth Sharon Kaufman

Signature *Beth S. Kaufman* Date 11/21/2004

Printed Name and Title **Beth S. Kaufman - Member** Page