

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
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LOBBYING REPORT

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

1. Registrant Name Covington & Burling			
2. Address <input type="checkbox"/> Check if different than previously reported. 1201 Pennsylvania Avenue, NW, PO Box 7566			
3. Principal Place of Business (if different from line 2) City: Washington State/Zip (or Country) DC/200			
4. Contact Name William M. Paul	Telephone 202-662-5300	Email (optional)	5. Senate ID # 11195-12
7. Client Name <input type="checkbox"/> Self U.S. Securities Markets Coalition	6. House ID # 31827000		

TYPE OF REPORT 8. Year 2004 Midyear (January 1-June 30) ☒ OR Year End (July 1-December 31) ☐

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 Lobbying Activities ☐

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> ⇒ \$40,000 Income (nearest \$20,000)</p> <p>Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income for the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client.)</p>	<p>EXPENSES relating to lobbying activities for reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇒ \$ _____ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box 1 expense accounting method. See instruction description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LE definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 16 Internal Revenue Code</p>

Signature



Date

August 6, 2004

Signature W. M. Paul
Printed Name and Title William M. Paul, Partner

DC: 547958-1

Registrant Name **Covington & Burling**

Client Name **U.S. Securities Markets Coal**

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

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

16. Specific lobbying issues

Tax Treatment of options.

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

☐ Check if None

U.S. House of Representatives

U.S. Senate

U.S. Treasury Department

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

Name

Covered Official Position (if applicable)

William M. Paul

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

☐ Check if N

Signature

William M. Paul

Date

August 6, 2004

Signature _____
Printed Name and Title William M. Paul, Partner

