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LOBBYING REPORT

05 FEB 14 PM 4: 23

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			
3. Principal Place of Business (if different from line 2)			
City: Washington		State/Zip (or Country) DC 20	
4. Contact Name Mark E. Plotkin, Partner	Telephone mplotkin@cov.com	Email (optional) (202) 662-5656	5. Senate ID # 11195330
7. Client Name <input type="checkbox"/> Self International Business Machines Corporation			6. House ID # 31827017

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

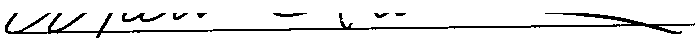
9. Check if this filing amends a previously filed version of this report ☐

10. Check if this is a Termination Report ☐ ⇒ Termination Date _____ 11. No Lobbying Act ☐

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"/> ⇒ \$ <u>140,000</u> 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 to indicate the expense accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LD definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under sec 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under 16 Internal Revenue Code</p>

Mark E. Plotkin

Signature  Date February 14, 2008
Printed Name and Title Mark E. Plotkin, Partner

Registrant Name **Covington & Burling**Client Name **International Business Machine Corporation**

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which 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 TRD (one per page)

16. Specific lobbying issues

Trade and investment issues.

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

☐ Check if None

United States Senate; House of Representatives; Executive Office of the President; Department of Commerce; Department of Justice; Department of State; Department of the Treasury; Office of the Trade Representative.

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

Name

Covered Official Position (if applicable)

Mark E. Plotkin

David M. Marchick

Martin B. Gold

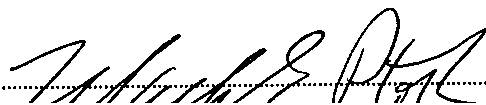
**Floor Assistant and Advisor to the Senate
Majority Leader**

Roderick A. DeArment

Peter L. Flanagan

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

☒ Check if N



Signature [Handwritten Signature]
Printed Name and Title Mark E. Plotkin, Partner

Date February 27, 2008