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LOBBYING REPORT

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

1. Registrant Name
Kessler and Associates Business Services

2. Address Check if different than previously reported

3. Principal Place of Business (if different from line 2)
 City: _____ State/Zip (or Country) _____

4. Contact Name <u>Shane Yerry</u>	Telephone <u>202.547.6808</u>	E-mail (optional) <u>Shane.Yerry@kessler.com</u>	5. Senate ID # <u>2150</u>
7. Client Name <input type="checkbox"/> Self <u>ALTRIA</u>	6. House ID #		

TYPE OF REPORT 8. Year 2005 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

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p>12. Lobbying Firms</p> <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>120,000</u> <small>Income (nearest \$20,000)</small></p> <p>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).</p>	<p>13. Organizations</p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇒ \$ _____ <small>Expenses (nearest \$20,000)</small></p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 603. Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162. Internal Revenue Code</p>
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Signature Mae Yang

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Printed Name and Title JUSTICE COURT REGISTRE CLERK

LD-2 (REV. 6/98)

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Registrant Name Kessler & Associates Business Services Client Name ALTRIA

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

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

16. Specific lobbying issues

FOIA BIA
FREE TRADE ISSUES
TAXATION ISSUES
FOOD LABELLING ISSUES

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

Check if None

House of Representatives
U.S. Senate

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

Name	Covered Official Position (if applicable)
Richard Kessler	
Hon. Billy Lee Evans	
Franklin Polk	
Scott Spaw	

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

Check if None

Signature Shane Young Date 1/23/2006

Printed Name and Title SHANE YOUNG - LEGISLATIVE DIRECTOR

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