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LOBBYING REPORT

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

1. Registrant name Clark and Associates			
2. Address <input type="checkbox"/> Check if different than previously reported 101 Constitution Avenue, NW, Suite 800 Washington DC 20001 USA			
3. Principal place of business (if different than line 2) City _____ State/Zip or Country _____			
4a. Contact Name	b. Telephone number	c. E-mail	5. Senate ID #
Mr. Steve Clark	202-246-1600	sbc@sbclark.com	76992-294
7. Client Name <input type="checkbox"/> Self			6. House ID #
Ernst & Young			36118008

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 Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p align="center">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>20,000</u></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 align="center">13. Organizations</p> <p>EXPENSES relating to lobbying activities for this reporting were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇨ \$ _____</p> <p>14. REPORTING METHOD. Check box to indicate expert accounting method. See instructions for description of option.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions on Internal Revenue Code</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Revenue Code</p>
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Edit >

Signature _____ Date _____

Printed Name and Title Steve Clark - President

Registrant Name Clark and Associates

Client Name Ernst & Young

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

16. Specific lobbying issues

General business issues before the U.S. Congress and federal government.

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

House of Representatives
Senate

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

Name	Covered Official Position (if applicable)
Steve Clark	

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

Signature Steve Clark

Date 7-26-05

Printed Name and Title Steve Clark - President

