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05 FEB 15 PM 11:1

LOBBYING REPORT

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

1. Registrant Name Davis & Harman LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1455 Pennsylvania Avenue NW, Suite 1200, Washington, DC 20004			
3. Principal Place of Business (if different from line 2) City: Washington State/Zip (or Country): DC 20			
4. Contact Name	Telephone	E-mail (optional)	5. Senate ID
Janis McClintock	202-347-2230		11674
6. Client Name <input type="checkbox"/> Self			7. House ID
Lincoln National Corporation			31318

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

9. Check if 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

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 type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> → \$40,000 Income (nearest \$40,000)	\$10,000 or more <input type="checkbox"/> → \$ Expenses (nearest \$)
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 descriptions.
	<input type="checkbox"/> Method A. Reporting amounts using LD only
	<input type="checkbox"/> Method B. Reporting amounts under section (b)(8) of the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under Section 1361 of the Internal Revenue Code

Signature _____

Printed Name and Title _____

LD-2 (Rev. 06/98)

Registrant Name: Davis & Harman LLP

Client Name: Lincoln Nation

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 Tax (One per page)

16. Specific lobbying issues

Dividends and capital gains provisions included in the President's FY 2004 Budget.

Proposals to encourage guaranteed lifetime income from annuities.

Proposals relating to corporate-owned life insurance.

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)
Thomas A. Davis	

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

Signature 

Printed Name and Title Thomas A. Davis (Partner)

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