

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

SECRETARY OF THE SENATE

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

1. Registrant Name

Covington & Burling2. Address Check if different than previously reported.**1201 Pennsylvania Avenue, N.W.**

3. Principal Place of Business (if different from line 2)

City: **Washington**

State/Zip (or Country)

DC/200

4. Contact Name

Telephone

Email (optional)

5. Senate ID #

Roderick A. DeArment 202-662-5900**rdearment@cov.com****11195-63**7. Client Name Self**American Council on Education**

6. House ID #

31827003**TYPE OF REPORT** 8. Year 2004 Midyear (January 1-June 30) OR Year End (July 1-December)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 Ac**INCOME OR EXPENSES** - Complete Either Line 12 OR Line 13**12. Lobbying Firms**

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000

\$10,000 or more

 ⇒ \$60,000)
Income (nearest \$20,000)

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.)

13. Organizations

EXPENSES relating to lobbying activities for reporting period were:

Less than \$10,000 \$10,000 or more ⇒ \$ _____
Expenses (nearest \$20,000)14. **REPORTING METHOD.** Check box to indicate reporting method. See instruction for description of options. **Method A.** Reporting amounts using LD definitions only **Method B.** Reporting amounts under sec 6033(b)(8) of the Internal Revenue Code **Method C.** Reporting amounts under 162 Internal Revenue Code

Signature _____ Date August 10, 2004
Printed Name and Title **Roderick A. DeArment, Partner**

DC: 1232676-2

Registrant Name Covington & Burling

Client Name American Council on Education

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

The deduction for donations of patents and other intellectual property

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

**House of Representatives
United States Senate
Department of Treasury**

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

Name Covered Official Position (if applicable)

Roderick A. DeArment

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

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Signature 
Printed Name and Title **Roderick A. DeArment, Partner**

Date August 10, 2004