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SECRETARY OF THE SENATE
04 APR 28 AM 9:06

LOBBYING REPORT

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

1. Registrant Name Sher & Blackwell LLP			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address Suite 900 1850 M Street, N.W. City Washington State/Zip (or Country) DC 20036			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Earl Comstock Telephone (702) 463-2514 E-mail (optional) _____			5. Senate ID # _____
7. Client Name <input type="checkbox"/> Self City of Kodiak			6. House ID # _____

TYPE OF REPORT 8. Year 2003 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
INCOME relating to lobbying activities for this reporting period was: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$48,000.00</u> <small>Income (nearest \$20,000)</small>	EXPENSES relating to lobbying activities for this reporting period were: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> >> \$ _____ <small>Expenses (nearest \$10,000)</small>
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 expense accounting method. See instructions for description of options: <input type="checkbox"/> Method A. Reporting amounts using LDA definitions on <input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Signature _____

Date _____

April 8, 2004

Registrant Name: Sher & Blackwell LLP

Client Name: City of Kodiak

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

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

16. Specific Lobbying issues

Crab rationalization

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

Check if None

*Senate
House
Dept of Commerce
Dept of Justice*

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

Name	Covered Official Position (if applicable)
Earl Comstock	
Jeffrey Pike	

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

Check if None

Signature *S. A. J.* Date April 8, 2004

