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09 FEB 25 PM 3:39 **LOBBYING RE**

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

1. Registrant Name Organization Individual
 LYONS, PIPES & COOK, P.C.

2. Address Check if different than previously reported
 Address1 P.O. BOX 2727 Address2 2 NORTH ROYAL STREET
 City MOBILE State AL Zip Code 36652

3. Principal place of business (if different than line 2)
 City State Zip Code

4a. Contact Name Mr. DANIEL S. CUSHING
b. Telephone Number (251) 432-4481
 International Number
c. E-mail dsc@lpclaw.com

7. Client Name Self
 SONNY CALLAHAN & ASSOCIATES, LLC (ON BEHALF UNIFIED RECOVERY)

TYPE OF REPORT 8. Year 2007 Midyear (January 1-June 30) Year End (July 1-12/31)

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report Termination Date 12/31/2007 11. No Lobbying Activities

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p>12. Lobbying</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"/> \$ 20,000.00</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>EXPENSE 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 checked="" type="checkbox"/> \$</p> <p>14. REPORTING Check box to indicate accounting method. See instructions for description.</p> <p><input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6011 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code</p>
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Signature Digitally Signed By: Daniel S. Cushing Date 1

Printed Name and Title Daniel S. Cushing, Attorney-at-Law

000011419

Registrant LYONS, PIPES & COOK, P.C. Client Name SONNY CALLAHAN & ASSOCIATES, LLC (ON

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

DIS	Disaster Planning/Emergencies
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 (one per page)

16. Specific lobbying issues

Assistance and advice with the U.S. House of Representatives, the Corps of Engineers and the Department of Homeland Security related to hurricane katrina cleanup efforts.

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

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

Name			Covered Official Position (if applicable)
First	Last	Suffix	
Daniel	Cushing		
Braxton	Counts		
H.L. "Sonny"	Callahan		

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

0000011420

Printed Name and Title Daniel S. Cushing, Attorney-at-Law

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