

of the House of Representatives
 Legislative Resource Center
 5-106 Cannon Building
 Washington, DC 20515

Secretary of the Senate
 Office of Public Records
 232 Hart Building
 Washington, DC 20510

SECRETARY OF

05 AUG -9

LOBBYING REPORT

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

1. Registrant Name Reed Smith LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1301 K Street, N.W., Suite 1100 East Tower			
3. Principal Place of Business (if different from line 2) Washington DC 20005 City: State/zip (or Country)			
4. Contact Name Jason I. Poblete	Telephone (202) 414-9200	E-mail (optional)	5. Senate ID #
7. Client Name <input type="checkbox"/> Self International Federation of Accountants			6. House ID #

TYPE OF REPORT 8. Year 2005 Midyear (January 1-June 30) OR Year End (July 1-D

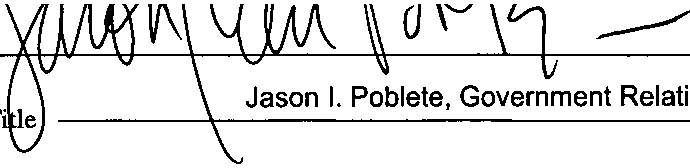
9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report ⇔ Termination Date _____

11. No Lobby

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<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 type="checkbox"/> ⇔ \$ <u>20,000.00</u> Income (nearest \$20,000)</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>EXPENSES 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 type="checkbox"/> ⇔ \$ _____ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6013(b)(7)(C) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e)(1)(A) Internal Revenue Code</p>

Signature  Date 08/08/05

Printed Name and Title Jason I. Poblete, Government Relations Advisor

Registrant Name Reed Smith LLP Client Name International Federation of Accountants

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

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

16. Specific lobbying issues

Strategic counseling and representation; services related to international organizations and related immigration matters

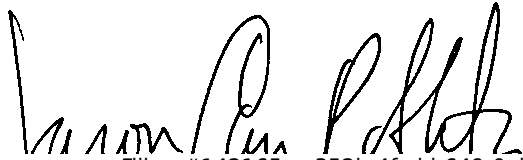
17. House(s) of Congress and Federal agencies contacted Check if None

The White House
U.S. Senate; U.S. House of Representatives
Department of Homeland Security; Department of State

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

Name	Covered Official Position (if applicable)
Jason I. Poblete	

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

Signature  Date 08/08/05

Signature _____

Printed Name and Title Jason I. Poblete, Government Relations Advisor _____

Form LD-2 (Rec. 4/03)

Page 2

Registrant Name Reed Smith LLP Client Name International Federation of Accountants

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

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

16. Specific lobbying issues

Strategic counseling and representation; services related to international organizations and related immigration matters

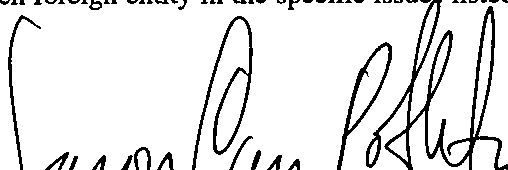
17. House(s) of Congress and Federal agencies contacted Check if None

The White House
U.S. Senate; U.S. House of Representatives
Department of Homeland Security; Department of State

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

Name	Covered Official Position (if applicable)
Jason I. Poblete	

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

Signature 

Date 08/08/05

Signature _____

Printed Name and Title Jason J. Poblete, Government Relations Advisor _____