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02 AUG 14

# LOBBYING REPORT

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

1. Registrant Name  KPMG LLP			
2. Address <input type="checkbox"/> Check if different than previously reported  2001 M Street, NW, Washington, DC 20036			
3. Principal Place of Business (if different from line 2)  City: _____ State/Zip (or Country) _____			
4. Contact Name	Telephone	E-mail (optional)	5. Senate ID#
Harry L. Gutman	202-533-3044		21893-470
7. Client Name <input type="checkbox"/> Self			6. House ID#
Sierra Enterprises Group, LLC			32073026

**TYPE OF REPORT** 8. Year 2002 Midyear (January 1-June 30)  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 Activity

## INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p align="center"><b>12. Lobbying Firms</b></p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇒ \$ _____                  Expenses (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>0</p>	<p align="center"><b>13. Organization</b></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><b>14. REPORTING METHOD.</b> Check box to indicate accounting method. See instructions for description of o</p> <p><input type="checkbox"/> <b>Method A.</b> Reporting amounts used LDA definition</p> <p><input type="checkbox"/> <b>Method B.</b> Reporting amounts under section 6011 of the Internal Revenue Code</p> <p><input type="checkbox"/> <b>Method C.</b> Reporting amounts under section 162(e) of the Internal Revenue Code</p>
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Signature Harry L. Gutman Date 7/31/02

Printed Name and Title Harry L. Gutman, partner-in-charge, Federal Tax Legislative and Regulatory



Registrant Name KPMG LLP Client Name Sierra Enterprises Group, LLC

**LOBBYING ACTIVITY.** Select as many codes as necessary to reflect the general issue areas in which I 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

Application of federal income tax laws to charitable entities and contributions.

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

U.S. Senate, House of Representatives, Joint Committee on Taxation, U.S. Treasury Department

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

Name	Covered Official Position (if applicable)
Harry L. Gutman	
Melbert Schwarz	Accountant, Joint Committee on Taxation
V. Moore	
Bennett Minton	

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

Signature  Date 7/31/02

Printed Name and Title Harry L. Gutman, partner-in-charge, Federal Tax Legislative and Regulatory



Registrant Name KPMG LLP Client Name Sierra Enterprises Group, LLC

**Information Update Page - Complete ONLY where registration information has changed.**

20. Client new address

21. Client new principal place of business (if different from line 20)

City \_\_\_\_\_ State/Zip (or Country) \_\_\_\_\_

22. New general description of client's business or activities

**LOBBYIST UPDATE**

23. Name of each previously reported individual who is **no longer** expected to act as a lobbyist for the client

**ISSUE UPDATE**

24. General lobbying issues previously reported that **no longer** pertain

**AFFILIATED ORGANIZATIONS**

25. Add the following affiliated organization(s)

Name	Address	Principal Place of E (city and state or c

26. Name of each previously reported organization that is **no longer** affiliated with the registrant or client

**FOREIGN ENTITIES**

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	p

28. Name of each previously reported foreign entity that **no longer** owns, **or** controls, **or** is affiliated with the registrant, client or affiliated organization

Signature Harry L. Gutman Date 7/21/12

Printed Name and Title Harry L. Gutman, partner-in-charge, Federal Tax Legislative and Regulate

