

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

SECRETARY OF THE SENATE
 03 FEB 13 PM 3:56

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

12. Lobbying Firms	13. Organization
<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>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 each method.</p> <p><input type="checkbox"/> Method A. Reporting amounts used LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6 of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 1 of the Internal Revenue Code</p>

Signature Harry L. Gutman Date 1/7/03

Printed Name and Title

Harry L. Gutman, partner-in-charge, Federal Tax Legislative and Regula

LD-2 (REV. 6/98)

Page

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 the registrant was 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 Harry L. Gutman Date 1/7/02

Printed Name and Title

Harry L. Gutman, partner-in-charge, Federal Tax Legislative and Regulat

LD-2 (REV. 6/98)

Page 2

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 Business (city and state or country)
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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	Date
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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 *Harvey L. Sutton* Date 11/7/12

Printed Name and Title

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Harry L. Gutman, partner-in-charge, Federal Tax Legislative and Regulat

LD-2 (REV. 6/98)

Page 4 of 4