

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
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SECRETARY OF THE SENATE
03 FEB 13 PM 3:5

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			21893-811
7. Client Name		<input type="checkbox"/> Self		6. House ID#	
Life Investors Insurance Company of America				32073044	

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">12. Lobbying Firms</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">13. Organization</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>
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Signature Harry L. Gutman Date 1/2/03

Registrant Name KPMG LLP Client Name Life Investors Insurance Company

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** information as requested. Attach additional page(s) as needed.

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

16. Specific lobbying issues

Representation with respect to international tax matters.

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

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

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

Name	Covered Official Position (if applicable)
Harry L. Gutman	
Thomas A. Stout Jr.	
Katherine M. Breaks	
Paul Schmidt	Legislation Counsel, Joint Committee on Taxation

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

Signature *Harry L. Gutman* Date 1/7/03

Registrant Name KPMG LLP Client Name Life Investors Insurance Company

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 f (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	

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. Dutman* Date 1/7/03

Printed Name and Title

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

LD-2 (REV. 6/98)

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