

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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02 FEB 14 PM 2:

LOBBYING REPORT

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

1. Registrant Name

KPMG LLP

2. Address 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)

Harry L. Gutman

202-533-3044

5. Senate ID#

21893-470

7. Client Name Self

Sierra Enterprises Group, LLC

6. House ID#

32073026

TYPE OF REPORT

8. Year 2001 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

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000

\$10,000 or more ⇒ \$ _____
Expenses (nearest \$20,000)

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).

\$40,000

13. Organization

EXPENSES relating to lobbying activities for this report were:

Less than \$10,000

\$10,000 or more ⇒ \$ _____
Expenses (nearest \$20,000)

14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of or

- Method A. Reporting amounts used LDA defini
 Method B. Reporting amounts under section 60 of the Internal Revenue Code
 Method C. Reporting amounts under section 16 Internal Revenue Code

Signature

Harry L. Gutman

Date

2/1/02

Printed Name and Title

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



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, 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	Accountant, Joint Committee on Taxation
Melbert Schwarz	

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

Signature  Date 2/1/02

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 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	Percentage of ownership
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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 Harry L. Gutman Date 2/1/02

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

