

House of Representatives
 Resource Center
 Cannon Building
 Washington, DC 20515

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

SECRET
 05 AUG 1

LOBBYING REPORT

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

1. Registrant Name Brown Rudnick LLP			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 1201 Pennsylvania Avenue, NW Suite 325 City Washington State/Zip (or Country) DC 20005			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Michael Lewan			5. Senate ID # 287895-113
Telephone (202) 347-2222			E-mail (optional)
7. Client Name <input type="checkbox"/> Self The Principal Financial Group			6. House ID # 37058002

TYPE OF REPORT 8. Year 2006 Midyear (January 1-June 30) **OR** 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

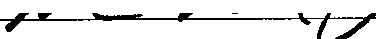
INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
INCOME relating to lobbying activities for this reporting period was: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$60,000.00</u> <small>Income (nearest \$20,000)</small>	EXPENSES relating to lobbying activities for this reporting period were: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> >> \$ _____ <small>Expenses (nearest \$20,000)</small>
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).	14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of opt <input type="checkbox"/> Method A. Reporting amounts using LDA definition: <input type="checkbox"/> Method B. Reporting amounts under section 6033(b) the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code

Signature

Michael Lewan

Date **8/15/2005**

Signature 

Printed Name and Title Michael Lewan - Principal Page

Brown Rudnick LLP

Client Name: **The Principal Financial Group**

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

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

16. Specific Lobbying issues

HR 1776, Pension Reform, Pension Reform

HR 269, Lifetime Annuity Payouts, Annuity Payouts

HR 3108, Pension Funding Equity Act, Pension Funding

JCX 80--3, Split Dollar/COLI National Employee Savings & Trust Guarantee Act, Employee Savings

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

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

Name	Covered Official Position (if applicable)
Boesch, Doyce	
Lewan, Michael	
Saunders, Anne	

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

Signature: 

Date: **8/15/2005**

Signature

Printed Name and Title

Michael Lewan - Principal

Page

Brown Rudnick LLP

Client Name: **The Principal Financial Group**

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

- 15. General issue area code **TAX** (one per page)
- 16. Specific Lobbying issues
HR 1308, Pension Funding Equity Act, Pension Funding
HR 1776, Pension Reform Act, Pension Reform
HR 269, Life Annuity Payouts, Annuity Payouts
JCX 80-03, Split Dollar/COLI National Employee Savings & Trust Guarantee Act, Employee Savings & Trust

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

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

Name	Covered Official Position (if applicable)
Boesch, Doyce	
Lewan, Michael	
Saunders, Anne	

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

Michael Lewan

Date **8/15/2005**

Signature _____ Date _____

Printed Name and Title Michael Lewan - Principal Page _____