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Washington, DC 20515

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Washington, DC 20510

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## LOBBYING REPORT

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

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

**TYPE OF REPORT** 8. Year 2004 Midyear (January 1-June 30)  OR Year End (July 1-Decen

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report  >> Termination Date \_\_\_\_\_

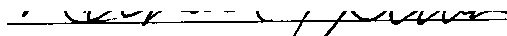
11. No Lobbying

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

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

*Michael Lewan*

Date **2/15/2005**

Signature  \_\_\_\_\_ Date \_\_\_\_\_

Printed Name and Title **Michael Lewan - Principal** \_\_\_\_\_ Page \_\_\_\_\_

Registrant Name: 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)
<b>Boesch, Doyce</b>	
<b>Lewan, Michael</b>	
<b>Saunders, Anne</b>	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature Michael Lewan

Date 2/15/2005



Registrant Name: **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

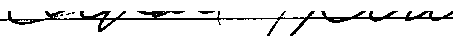
Name	Covered Official Position (if applicable)
<b>Boesch, Doyce</b>	
<b>Lewan, Michael</b>	
<b>Saunders, Anne</b>	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature: *Michael Lewan*

Date: **2/15/2005**

Signature 

Printed Name and Title Michael Lewan - Principal Page