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LOBBYING REPORT

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

1. Registrant name Brown Rudnick Berlack Israels LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 1201 Pennsylvania Ave, NW Suite 325 Washington DC 20004 USA			
3. Principal place of business (if different than line 2) City: _____ State/Zip or Country: _____			
4a. Contact Name Mr. Michael Lewan	b. Telephone number 202-347-2222	c. E-mail mlewan@brownrudnick.com	5. Senate ID # 287895-113
7. Client Name <input type="checkbox"/> Self The Principal Financial Group			6. House ID # 37058002

TYPE OF REPORT 8. Year 2005 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 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 type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> ⇨ \$ <u>60,000</u></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 align="center">13. Organizations</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"/> ⇨ \$ _____</p> <p>14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>
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	Edit Form >	File with Hc
Senate Password	<input type="text"/>	File with Sei

Signature Michael Lewan *Michael Lewan* Date 2/3/2006

Printed Name and Title Michael Lewan - Principal

Registrant Name Brown Rudnick Berlack Israels LLP

Client Name The Principal Financial Group

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

15. General issue area code FIN - Financial Institutions/Investments/Securiti (one per page)

16. Specific lobbying issues

HR 1776 Pension Reform Act, Pension Reform
HR 269, Lifetime Annuity Payouts, Annyity Payouts
HR 3108 Pension Funding Equity Act, Pension Funding
JCX 80-3, COLI National Employee Savings & Trust Guarantee ACT, Employee Savings
Optional Federal Charter

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

House
Senate

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

Name			Covered Official Position (if applicable)
Ruth	Smith	Ms.	
Michael	Lewan	Mr.	
Anne	Fabry	Ms.	Formerly Anne Saunders

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

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Signature Document digitally signed on Page 

Date 2/3/2006

Printed Name and Title Michael Lewan - Principal

Registrant Name Brown Rudnick Berlack Israels LLP

Client Name The Principal Financial Group

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

15. General issue area code TAX - Taxation/Internal Revenue Code (one per page)

16. Specific lobbying issues

HR 3108, Pension Funding Equity Act, Pension Funding
HR 1776, Pension Refore Act, Pension Reform
HR 269, Life Annuity Payouts, Annuity Payouts
JCX 80-3, COLI National Employee Savings & Trust Guarantee Act, Employee Savings & Trust

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

House
Senate

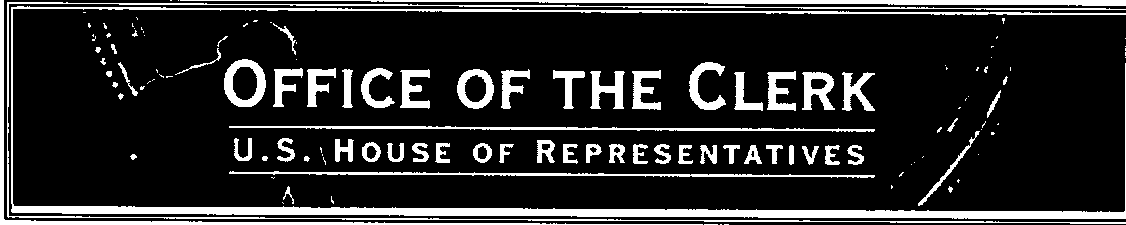
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Michael	Lewan	Mr.	
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Lobbying Disclosure Electronic Filing

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