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LOBBYING REPORT

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

1. Registrant Name Arnold & Porter			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 555 12th Street, NW City Washington State/Zip (or Country) DC 20004			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name Martha L. Cochran			5. Senate ID # 4301-1115
Telephone (202) 942-5228			E-mail (optional)
7. Client Name <input type="checkbox"/> Self Pricewaterhouse Coopers, LLC			6. House ID # 31381084

TYPE OF REPORT 8. Year 2002 Midyear (January 1-June 30) **OR** Year End (July 1-De

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>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>\$20,000.00</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>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 \$)</p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6013 of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162 of the Internal Revenue Code</p>

Signature _____ Date 4/14/2005

Printed Name and Title Martha L. Cochran - Partner P

Registrant Name: Arnold & Porter

Client Name: Pricewaterhouse Coopers, LLC

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 ACC (one per page)

16. Specific Lobbying issues
S. 2673, Public Company Accounting Reform and Investor Protection Act of 2002, issues related to auditor


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

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

Name	Covered Official Position (if applicable)
Cochran, Martha L.	

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



Signature  Date 4/14/2005

Printed Name and Title Martha L. Cochran - Partner P