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LOBBYING REPORT

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

1. Registrant name
Clark and Associates

2. Address Check if different than previously reported
101 Constitution Avenue, NW, Suite 800
Washington DC 20001 US

3. Principal place of business (if different than line 2)

4a. Contact Name Mr. Steve Clark	b. Telephone number 202-246-1600	c. E-mail sbc@sbclark.com	5. Senate ID # 76992-3
7. Client Name KPMG	<input type="checkbox"/> Self		6. House ID # 361180

TYPE OF REPORT 8. Year 2005 Midyear (January 1-June 30) OR Year End (July 1-December)

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 Act

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p>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>20,000</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>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 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 6033 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162 Internal Revenue Code</p>
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Signature _____ Date _____

Printed Name and Title **Steve Clark, - President**

Registrant Name Clark and Associates Client Name KPMG

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

15. General issue area code ACC - Accounting (one per page)

16. Specific lobbying issues

General business issues before the U.S. Congress and federal government.

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)
Steve Clark	

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

Signature Steve Clark Date 7-26-05

Printed Name and Title Steve Clark - President

