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LOBBYING REPORT

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

1. Registrant Name PricewaterhouseCoopers LLP			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 1301 K Street, NW - 800 West 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 Peter Woelper	Telephone 202-414-1616	E-mail (optional) peter.j.woelper@us.pwcglobal.com	5. Senate ID
7. Client Name <input type="checkbox"/> Self Post Apartment Homes, L.P.			6. House ID 34341111

TYPE OF REPORT 8. Year 2001 Midyear (January 1-June 30) OR Year End (July 1-

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 Lot

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:	EXPENSES relating to lobbying activities for this period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$120,000.00</u> Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> >> \$ _____ Expenses (nearest \$20,000)
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 descriptor
	<input type="checkbox"/> Method A. Reporting amounts using LDA definition
	<input type="checkbox"/> Method B. Reporting amounts under section 6 of the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 170 of the Internal Revenue Code

Signature _____ Date 2/14/2002

Registrant Name: PricewaterhouseCoopers LLP

Client Name: Post Apartment Homes, L.P.

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
Guidance re: section 1031 of the Internal Revenue Code.

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

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

Name	Covered Official Position (if applicable)
Carlisle, James F.	
Hanford, Tim	Tax Counsel, Committee on Ways and Means
Kies, Kenneth J.	

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

Signature  Date 2/14/2002

Printed Name and Title JAMES P. CARROLL - Director