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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 # 10764-1014
7. Client Name <input type="checkbox"/> Self Ralston Purina Company	6. House ID # 34341065		

TYPE OF REPORT 8. Year 2000 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>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>\$160,000.00</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>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"/> >> \$ _____ Expenses (nearest \$20,000)</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>

Signature _____ Date 2/14/2001

Printed Name and Title Barbara M. Angus - Principal Page 1 of 2

Registrant Name: PricewaterhouseCoopers LLP

Client Name: Ralston Purina Company

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

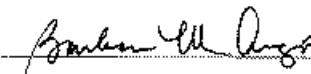
Loss disallowance rules under Treasury consolidated return income tax regulations.

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

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

Name	Covered Official Position (if applicable)	New
Kies, Kenneth J.		No
Longanu, Don		No
Pellervo, Pat		No
Prettyman, James		No
Raffaniello, Pat		No

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

Signature  Date 2/14/2001
Printed Name and Title Barbara M. Angus - Principal Page 2 of 2