

## LOBBYING REPORT

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

1. Registrant Name:

### FINANCIAL ACCOUNTING FOUNDATION

2. Address:

401 MERRITT 7, P.O. BOX 5116, NORWALK, CT 06856

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

4. Contact Name: JOSEPH S. LAGAMBINA

Telephone: 203-847-0700

E-mail (optional): abarone@f-a-f.org

Senate ID #: 14518-12

House ID #: 34038000

7. Client Name:  Self

## TYPE OF REPORT

8. Year 2003 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

### 12. Lobbying Firms

**INCOME** relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more:  => Income (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).

### 13. Organizations

**EXPENSES** relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more:  => Expenses (nearest \$20,000): \_\_\_\_\_

### 14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

- Method A.** Reporting amounts using LDA definitions only  
 **Method B.** Reporting amounts under section 6033(b)(8) of the Internal Revenue Code  
 **Method C.** Reporting amounts under section 162(e) of the Internal Revenue Code

Registrant Name: FINANCIAL ACCOUNTING FOUNDATION Client Name: Self

### 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:

Potential legislation relating to the rules of procedure, or the technical projects, of the Financial Accounting Standards Board, including the following : H.R. 1372, The Broad-Based Stock Option Plan Transparency Act of 2003 S. 979, The Broad-Based Stock Option Plan Transparency Act of 2003 H.R. 3574, The Stock Option Accounting Reform Act S. 1890, The Stock Option Accounting Reform Act

17. House(s) of Congress and Federal agencies contacted:

Federal Reserve System  
HOUSE OF REPRESENTATIVES  
SENATE  
Treasury, Dept of

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

Name: HERZ, ROBERT H.  
Covered Official Position (if applicable): N/A  
Name: MAHONEY, JEFFREY P.  
Covered Official Position (if applicable): N/A

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

Registrant Name: FINANCIAL ACCOUNTING FOUNDATION Client Name: Self

### 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: FIN (one per page)

16. Specific lobbying issues:

Potential legislation relating to the rules of procedure, or the technical projects, of the Financial Accounting Standards Board, including the following : H.R. 1372, The Broad-Based Stock Option Plan Transparency Act of 2003 S. 979, The Broad-Based Stock Option Plan Transparency Act of 2003 H.R. 3574, The Stock Option Accounting Reform Act S. 1890, The Stock Option Accounting Reform Act

17. House(s) of Congress and Federal agencies contacted:

Federal Reserve System  
HOUSE OF REPRESENTATIVES  
SENATE  
Treasury, Dept of

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

Name: HERZ, ROBERT H.  
Covered Official Position (if applicable): N/A  
Name: MAHONEY, JEFFREY P.  
Covered Official Position (if applicable): N/A

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

Signature: ON FILE Date: Feb 13, 2004

Printed Name and Title: JOSEPH S. LAGAMBINA - EXECUTIVE VICE PRESIDENT