

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510

SECRETARY OF THE SENATE

05 FEB 14 PM 5:28

LOBBYING REPORT

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

1. Registrant Name KPMG LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 2001 M Street, NW, Washington, DC 20036			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country) _____			
4. Contact Name	Telephone	E-mail (optional)	5. Senate ID#
Harry L. Gutman	202-533-3044		21893-975
7. Client Name <input type="checkbox"/> Self			6. House ID#
Calpine Corporation			32073051

TYPE OF REPORT 8. Year 2004 Midyear (January 1-June 30) 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 October 22, 2004 11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organization
INCOME relating to lobbying activities for this reporting period was:	EXPENSES relating to lobbying activities for this reporting 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>20,000</u> Expenses (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 description of method.
	<input type="checkbox"/> Method A. Reporting amounts used 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 1 of the Internal Revenue Code

Signature

Harry L. Gutman

Date

2/14/05

Printed Name and Title

Harry L. Gutman, principal-in-charge, Federal Tax Legislative and Regulatory

Registrant Name KPMG LLP Client Name Calpine Corporation

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

15. General issue area code TAX (one per page)

16. Specific lobbying issues

Representation with respect to the U.S. taxation of repatriation of foreign earnings.

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

U.S. Senate, House of Representatives, U.S. Treasury, Joint Committee on Taxation

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

Name	Covered Official Position (if applicable)
Harry L. Gutman	
Thomas A. Stout Jr.	
Katherine M. Breaks	
Bennett Minton	

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

Signature Harry L. Gutman Date 2/1/05

GENERAL LOBBYING ISSUE AREAS: Select those from the following list that most closely match client's lobbying issue areas. Enter the corresponding codes on line 15.

ACC	Accounting	HOU	Housing
ADV	Advertising	IMM	Immigration
AER	Aerospace	IND	Indian/Native American Affairs
AGR	Agriculture	INS	Insurance
ALC	Alcohol & Drug Abuse	LBR	Labor Issues/Antitrust/Workplace
ANI	Animals	LAW	Law Enforcement/Crime/Criminal Justice
APP	Apparel/Clothing Industry/Textiles	MAN	Manufacturing
ART	Arts/Entertainment	MAR	Marine/Maritime/Boating/Fisheries
AUT	Automotive Industry	MIA	Media (Information/Publishing)
AVI	Aviation/Aircraft/Airlines	MED	Medical/Disease Research/Clinical Labs
BAN	Banking	MMM	Medicare/Medicaid
BNK	Bankruptcy	MON	Minting/Money/Gold Standard
BEV	Beverage Industry	NAT	Natural Resources
BUD	Budget/Appropriations	PHA	Pharmacy
CHM	Chemical/Chemical Industry	POS	Postal
CIV	Civil Rights/Civil Liberties	RRR	Railroads
CAW	Clean Air & Water (Quality)	RES	Real Estate/Land Use/Conservation
CDT	Commodities (Big Ticket)	REL	Religion
COM	Communications/Broadcasting/Radio/TV	RET	Retirement
CPI	Computer Industry	ROD	Roads/Highway
CSP	Consumer Issues/Safety/Protection	SCI	Science/Technology
CON	Constitution	SMB	Small Business
CPT	Copyright/Patent/Trademark	SPO	Sports/Athletics
DEF	Defence	TAX	Taxation/Internal Revenue Code
DOC	District of Columbia	TEC	Telecommunications
DIS	Disaster Planning/Emergencies	TOB	Tobacco
ECN	Economics/Economic Development	TOR	Torts
EDU	Education	TRD	Trade (Domestic & Foreign)
ENG	Energy/Nuclear	TRA	Transportation
ENV	Environment/Superfund	TOU	Travel/Tourism
FAM	Family Issues/Abortion/Adoption	TRU	Trucking/Shipping
FIR	Firearms/Guns/Ammunition	URB	Urban Development/Municipalities
FIN	Financial Institutions/Investments/Securities	UNM	Unemployment
FOO	Food Industry (Safety, Labeling, etc.)	UTI	Utilities
FOR	Foreign Relations	VET	Veterans
FUE	Fuel/Gas/Oil	WAS	Waste (hazardous/solid/interstate/nuclear)
GAM	Gaming/Gambling/Casino	WEL	Welfare
GOV	Government Issues		
HCR	Health Issues		

Registrant Name KPMG LLP Client Name Calpine Corporation

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

21. Client new principal place of business (if different from line 20)

City

State/Zip (or Country)

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is **no longer** expected to act as a lobbyist for the client

ISSUE UPDATE

24. General lobbying issues previously reported that **no longer** pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

26. Name of each previously reported organization that is **no longer** affiliated with the registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	

28. Name of each previously reported foreign entity that **no longer** owns, **or** controls, **or** is affiliated with the registrant, client or affiliated organization

Signature

Harry L. Gutman

Date

2/1/05

Printed Name and Title

Harry L. Gutman, principal-in-charge, Federal Tax Legislative and Regulatory

