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# LOBBYING REPORT

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

1. Registrant name <b>Brown Rudnick Berlack Israels LLP</b>			
2. Address <input type="checkbox"/> Check if different than previously reported <b>1201 Pennsylvania Ave, NW Suite 325 Washington DC 20004 USA</b>			
3. Principal place of business (if different than line 2) City _____ State/Zip or Country _____			
4a. Contact Name <b>Mr. Michael Lewan</b>	b. Telephone number <b>202-347-2222</b>	c. E-mail <b>mlewan@brownrudnick.com</b>	5. Senate ID # <b>287895-113</b>
7. Client Name <input type="checkbox"/> Self <b>The Principal Financial Group</b>			6. House ID # <b>37058002</b>

**TYPE OF REPORT** 8. Year 2006 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  ⇨ \$ 60,000

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  ⇨ \$ \_\_\_\_\_

**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

1000180113

Senate Password

Signature Michael Lewan

Digitally signed by Michael Lewan  
DN: CN = Michael Lewan, C = US, O = DST ACES Business  
Representative, OU = ACES TrustID Business Certificate  
Date: 2006.08.03 15:06:46 -0400

Date 8/3/2006

Printed Name and Title Michael Lewan - Principal



Registrant Name Brown Rudnick Berlack Israels LLP Client Name The Principal Financial Group

**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,** provide the information as requested. Attach additional page(s) as needed.

15. General issue area code FIN - Financial Institutions/Investments/Securities (one per page)

16. Specific lobbying issues

HR 1776 - Pension Reform Act  
HR 269, Lifetime Annuity Payouts  
HR 3108, Pension Funding Equity Act  
Estate Tax Reform  
Optional Federal Charter

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

House  
Senate

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

Name			Covered Official Position (if applicable)
Michael	Lewan	Mr.	
Anne	Fabry	Ms.	
Ruth	Smith	Ms.	

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

Signature Document digitally signed on Page 1. Date 8/3/2006

Printed Name and Title Michael Lewan - Principal

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Registrant Name Brown Rudnick Berlack Israels LLP Client Name The Principal Financial Group

**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 - Taxation/Internal Revenue Code (one per page)

16. Specific lobbying issues

HR 3108, Pension Funding Equity Act  
 FR 1776, Pension Reform Act  
 HR 269, Life Annuity Payouts  
 2006 Tax & Spending Reconciliation Legislation

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

House  
 Senate

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

Name			Covered Official Position (if applicable)
Michael	Lewan	Mr.	
Anne	Fabry	Ms.	
Ruth	Smith	Ms.	

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

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Filing Status: Received

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