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SECRETARY OF
06 FEB 14

LOBBYING REPORT

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

1. Registrant name MILLER & CHEVALIER, CHTD			
2. Address <input type="checkbox"/> Check if different than previously reported 655 Fifteenth Street, NW Suite 900 Washington DC 20005 U:			
3. Principal place of business (if different than line 2) City _____ State/Zip or Country _____			
4a. Contact Name Ms. Carol Gruenburg	b. Telephone number 202-626-6094	c. E-mail cgruenburg@milchev.com	5. Senate ID # 25306-11
7. Client Name <input type="checkbox"/> Self PEPSICO, INC.			6. House ID # 306170

TYPE OF REPORT 8. Year 2005 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 Act

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>80,000</u></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"/> ⇨ \$ _____</p> <p>14. REPORTING METHOD. Check box to indicate exp accounting method. See instructions for description of opt</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(1) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of Revenue Code</p>
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Senate Password

Signature Carol H Gruenburg Date 2/13/2006

Printed Name and Title Carol Gruenburg, Director of Library Services

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Registrant Name MILLER & CHEVALIER, CHTD

Client Name PEPSICO, INC.

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 and 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

Guidance on repatriation issues

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

U.S. House of Representatives
U.S. Senate
U.S. Dept. of the Treasury

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

Name	Covered Official Position (if applicable)
J. Michael Cornett	
Rocco Femia	Treasury Dept., Assoc. Int'l Tax Counsel
Leonard Bickwit Jr.	

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 2/13/2006

Printed Name and Title Carol Gruenburg, Director of Library Services

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