Clerk of the House of Representatives	Secretary of the Senate
Legislative Resource Center	Office of Public Records
B-106 Cannon Building	232 Hart Building
Washington, DC 20515	Washington, DC 20510
http://lobbyingdisclosure.house.gov	http://www.senate.gov/lobby

LOBBYING REPORT

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

1. Registrant Name ☑ Organization/Lobbying Firm ☐ Self Employed Individual

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

2. Address ☐ **Check if different than previously reported**

Address1 1455 PENNSYLVANIA AVENUE NW Address2 10th Floor

City WASHINGTON State DC Zip Code 20004 - Country USA

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

City Durham State NC Zip Code 27707 - Country USA

4a. Contact Name MARK PETERSON

b. Telephone Number ☐ **International Number** (202) 434-9206

c. E-mail mpeterson@aicpa.org

5. Senate ID# 2640-12

7. Client Name ☑ *Self* ☐ *Check if client is a state or local government or instrumentality*

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

6. House ID# 307720000

TYPE OF REPORT 8. Year 2008 Q1 (1/1 - 3/31) ☐ Q2 (4/1 - 6/30) ☐ Q3 (7/1-9/30) ☑ Q4 (10/1 - 12/31) ☐

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 Issue Activity ☐

INCOME OR EXPENSES **- YOU MUST complete either Line 12 or Line 13**

12. Lobbying

INCOME relating to lobbying activities for this reporting period was:

Less than $5,000 ☐

$5,000 or more ☐ $ _____

Provide a good faith estimate, rounded to the nearest $10,000, 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

EXPENSE relating to lobbying activities for this reporting period were:

Less than $5,000 ☐

$5,000 or more ☑ $ $ 1,288,791.24

14. REPORTING 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

Signature Filed Electronically **Date** 10/20/2008

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

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. Add additional page(s) as needed.

15. General issue area code ACC ACCOUNTING (one per page)

16. Specific lobbying issues

HR 1424 (Mark-to-Market Accounting), HR 7190 (Fair Value Accounting), HR 1049 (Sarbanes Oxley Act), HR 1508 (Sarbanes Oxley Act). HR 1550 (Sarbanes Oxley Act), HR 1780 (Sarbanes Oxley Act), HR 1869 (Sarbanes Oxley Act), HR 2727 (Sarbanes Oxley Act), S 869 (Sarbanes Oxley Act), S 1405 (Sarbanes Oxley Act), HR 2829 (SEC Funding Bill), Audit quality issues of interest to the AICPA's Center for Audit Quality, International Financial Reporting Standards (IFRS), Fair Value Accounting

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

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

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Cynthia	Fornelli			☐
Mark	Peterson			☐
Robert	Burns			☐
Jane	Cobb		Director of Legislative Affairs, SEC	☐
Matthew	Young			☐
Charles	Landes			☐
				☐
				☐
				☐

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

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

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. Add additional page(s) as needed.

15. General issue area code AGR AGRICULTURE (one per page)

16. Specific lobbying issues

HR 6124 (Farm Credit System Loans), HR 2419 (Farm Credit System Loans), S 2302 (Farm Credit System Loans)

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

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

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			☐
Peter	Kravitz			☐
Lisa	Dinackus			☐
Matthew	Young			☐
				☐
				☐
				☐
				☐
				☐

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

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

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. Add additional page(s) as needed.

15. General issue area code EDU EDUCATION (one per page)

16. Specific lobbying issues

HR 1429 (Audit Partner Rotation), HR 1630 (Rotation), S 556 (Audit Partner Rotation)

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

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

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			☐
Peter	Kravitz			☐
Lisa	Dinackus			☐
Matthew	Young			☐
				☐
				☐
				☐
				☐
				☐

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

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

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. Add additional page(s) as needed.

15. General issue area code TAX TAXATION/INTERNAL REVENUE CODE (one per page)

16. Specific lobbying issues

HR 1360 (Non-resident Telecommuter Taxation), HR 1591 (Non-resident Alien Provision), HR 2206 (Tax Preparer Standards, Non-resident Alien Provision), HR 2345 (Economic Substance), S 785 (Non-resident Telecommuter Taxation), S 832 (Regulation of Preparers), S 1321 (Confidentiality and Penalty Provisions), HR 3359 (Mobile Workforce State Income Tax and Simplification Act), HR 4318 (Restore Tax Preparer Standard at "Substantial Authority"), S 2242 (Economic Substance)

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

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

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			☐
Peter	Kravitz			☐
Lisa	Dinackus			☐
Thomas	Ochsenschlager			☐
Edward	Karl			☐
Matthew	Young			☐
Marc	Hyman			☐
George	White			☐
Lisa	Winton			☐

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

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

ADDENDUM for General Lobbying Issue Area: TAX - TAXATION/INTERNAL REVENUE CODE

HR 3970 (Economic Substance), HR 3997 (Expatriation), HR 2419 (Economic Substance), HR 3970 (Economic Substance), HR 3056 (Expatriation Tax), HR 3396 (Expatriation Tax), S 2345 (Expatriation Tax), HR 3170 (Estate Tax), HR 3475 (Estate Tax), HR 4172 (Estate Tax), HR 4235 (Estate Tax), HR 4242 (Estate Tax), H.R. 6049 (Tax Preparer Penalties), S. 2851 (Tax Preparer Penalties), H.R. 5719 (Tax Preparer Penalties and Listed Property - Communication Devices), S. 2668 (Listed Property - Communication Devices), H.R. 5450 (Listed Property - Communication Devices), H.R. 6081 (Tax Expatriation), S. 1219 (Taxpayer Protection and Assistance Act of 2007), H.R. 5716 (Taxpayer Bill of Rights Act of 2008), S. 3335 (Extenders; Tax Preparer Penalties), HR 1424 (Tax Prepare Penalties), Estate & Trust Administrative Costs (Knight v. CIR)

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

ADDENDUM for General Lobbying Issue TAX - TAXATION/INTERNAL REVENUE CODE

Name			Covered Official Position (if applicable)	New
First	Last	Suffix		
Benson	Goldstein			☐
Eileen	Sherr			☐
Jean	Trompeter			☐
Abraham	Schneier			☑
				☐
				☐
				☐
				☐
				☐
				☐
				☐

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

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. Add additional page(s) as needed.

15. General issue area code BAN BANKING (one per page)

16. Specific lobbying issues

HR 1752 (Financial Statements Audits for FHA Lenders/Mortgage Brokers), HR 1852 (Financial Statements Audits for FHA Lenders/Mortgage Brokers), S 2338 (FHA Modernization Act), Audit issues of interest to the AICPA's Governmental Audit Quality Center, S. 2325 (Financial Statement Audits for FHA Lenders/Mortgage Brokers), H.R. 6254 (Temporary Participation of FHA Mortgage Brokers/Lenders), HUD Proposal to Establish an Independent Public Accountant Roster

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE, Housing & Urban Development - Dept of (HUD)

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

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			☐
Peter	Kravitz			☐
Lisa	Dinackus			☐
Matthew	Young			☐
Mary	Foelster			☐
				☐
				☐
				☐
				☐

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

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

ADDENDUM for General Lobbying Issue Area: BAN - BANKING

HR 1452 (Financial Statement Audits for FHA Lenders/Mortgage Brokers), HR 6790 (Financial Statement Audits for FHA Lenders/Mortgage Brokers), HR 3221 (Financial Statement Audits for FHA Lenders/Mortgage Brokers), HR 6790 (Financial Statement Audits for FHA Lenders/ Mortgage Brokers)

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

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. Add additional page(s) as needed.

15. General issue area code CPT COPYRIGHT/PATENT/TRADEMARK (one per page)

16. Specific lobbying issues

HR 1908 (Patent Reform), HR 2136 (Tax Strategy Patents), HR 2365 (Tax Strategy Patents), S 681 (Tax Strategy Patents), S 1145 (Patent Reform), S 2369 (Tax Patents)

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

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

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			☐
Peter	Kravitz			☐
Lisa	Dinackus			☐
Matthew	Young			☐
Thomas	Ochsenschlager			☐
Edward	Karl			☐
Eileen	Sherr			☐
				☐
				☐

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

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

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. Add additional page(s) as needed.

15. General issue area code SMB SMALL BUSINESS (one per page)

16. Specific lobbying issues

HR 46 (Small Business Tax Flexibility), S 270 (Small Business Tax Flexibility), S 2818 (Small Business Health Plans), S. 2795 (Small Business Health Purchasing Pool), H.R. 5918 (Small Business Health Options)

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE

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

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Mark	Peterson			☐
Peter	Kravitz			☐
Lisa	Dinackus			☐
Matthew	Young			☐
Edward	Karl			☐
Thomas	Ochsenschlager			☐
				☐
				☐
				☐

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

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

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. Add additional page(s) as needed.

15. General issue area code HOM HOMELAND SECURITY (one per page)

16. Specific lobbying issues

Department of Homeland Security Optical Practical Training Interim Final Rule

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE, Homeland Security - Dept of (DHS)

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

First Name	Last Name	Suffix	Covered Official Position (if applicable)	New
Matthew	Young			☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐

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

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs

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

20. Client new address

Address

City State Zip Code - Country

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

City State Zip Code - 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

	First Name	Last Name	Suffix		First Name	Last Name	Suffix
1	William	Stromsem		3			
2	James	O'Malley		4			

ISSUE UPDATE

24. General lobbying issue that no longer pertains

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Internet Address:

Name	Address Street Address City State/Province Zip Country	Principal Place of Business (city and state or country)
		City State Country City State Country

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

1 2 3

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address Street Address City State/Province Country	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Ownership percentage in client
		City State Country		%

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

1 3 5

2 4 6

Printed Name and Title Mark Peterson - VP, Congressional & Political Affairs