Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515
http://lobbyingdisclosure.house.gov

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

PRICEWATERHOUSECOOPERS

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

Address1 1301 K STREET NW Address2 SUITE 800W

City WASHINGTON State DC Zip Code 20005 - Country USA

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

City New York State NY Zip Code 10019 - Country USA

4a. Contact Name: LAURA COX KAPLAN

b. Telephone Number ☐ **International Number**: (202) 312-7738

c. E-mail: laura.cox.kaplan@us.pwc.com

5. Senate ID#: 10764-48

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

PRICEWATERHOUSECOOPERS

6. House ID#: 343410047

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 ☑ $ $ 410,000.00

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** 10/17/2008

Printed Name and Title Laura Cox Kaplan, Leader, U.S. Government, Regulatory Affairs and Public Policy

Registrant PRICEWATERHOUSECOOPERS Client Name PRICEWATERHOUSECOOPERS

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 1508 - Compete Act of 2007, all sections; S 869 - Competitive and Open Markets that Protect and Enhance the Treatment of Entrepreneur Act of 2007, all sections; HR 1550 - Regulatory Relief and Fairness Act, all sections; HR 1780 - Small Business Securities Protection Act, all sections; HR 1869 - Community Banks Serving their Communities First Act, Section 102; S 1405 - Community Banks Serving their Communities First Act, Section 102; see addendum

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE, Securities & Exchange Commission (SEC), Treasury - Dept of

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
Amy	Best			☐
Roslyn	Brooks			☐
Laura Cox	Kaplan			☐
Michael	O'Brien			☐
				☐
				☐
				☐
				☐
				☐

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

Printed Name and Title Laura Cox Kaplan, Leader, U.S. Government, Regulatory Affairs and Public Policy

ADDENDUM for General Lobbying Issue Area: ACC - ACCOUNTING

HR 2727 - Small Business SOX, Compliance Extension, all sections; HR 1049 - Amend Misinterpreted Excessive Regulation in Corporate America Act, all sections; PL 107-204 - Sarbanes - Oxley Act of 2002, rules and procedures in implementing law; Department of Housing and Urban Development Proposed Rule on Establishing Independent Public Accountant Roster, all aspects; HR 1424 - Emergency Economic Stabilzation Act of 2008, all sections; HR 7190 - Fair Value Accounting Standards Reform Act of 2008, all sections; International Financial Reporting Standards (IFRS) - Support for Global Accounting Standards.

Printed Name and Title Laura Cox Kaplan, Leader, U.S. Government, Regulatory Affairs and Public Policy

Registrant PRICEWATERHOUSECOOPERS Client Name PRICEWATERHOUSECOOPERS

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 3359 - Mobile Workforce State Income tax Fairness and Simplification Act of 2007, all sections; HR 4318 - To Amend the Internal Revenue Code of 1986 to modify the penalty on the understatement of taxpayer's liability by tax return preparers; HR 5719 - Taxpayer Assistance and Simplification Act of 2008, Section 2 - Modification of penalty on the understatement of taxpayer's liability by tax return preparer; S 2851 - To Amend the Internal Revenue Code of 1986 to modify the penalty on the understatement of

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE, Treasury - Dept of, Internal Revenue Service (IRS)

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
Amy	Best			☐
Roslyn	Brooks			☐
Laura Cox	Kaplan			☐
Michael	O'Brien			☐
				☐
				☐
				☐
				☐
				☐

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

Printed Name and Title Laura Cox Kaplan, Leader, U.S. Government, Regulatory Affairs and Public Policy

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

taxpayer's liability by tax return preparers, all sections; HR 6049, Renewable Energy and Job Creation Act of 2008, Title III, Subtitle C, Section 321, modification of penalty on underpayment of taxpayer's liability by tax return preparer

Printed Name and Title Laura Cox Kaplan, Leader, U.S. Government, Regulatory Affairs and Public Policy

Registrant PRICEWATERHOUSECOOPERS Client Name PRICEWATERHOUSECOOPERS

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 2365 - to amend title 35, United States Code, to limit damages and other remedies with respect to patents for tax planning methods, all sections; HR 1908 - Patent Reform Act of 2007, to amend title 35, United States Code, to provide for patent reform, Section 10; S 2369 - a bill to amend title 35, United States Code, to provide that certain tax planning inventions are not patentable, and for other purposes, all sections; S 1145 - to amend title 35, United States Code, to provide for patent reform

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

U.S. HOUSE OF REPRESENTATIVES, U.S. SENATE, Treasury - Dept of, Patent & Trademark Office (PTO), Internal Revenue Service (IRS)

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
Amy	Best			☐
Roslyn	Brooks			☐
Laura Cox	Kaplan			☐
Michael	O'Brien			☐
				☐
				☐
				☐
				☐
				☐

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

Printed Name and Title Laura Cox Kaplan, Leader, U.S. Government, Regulatory Affairs and Public Policy

Registrant PRICEWATERHOUSECOOPERS Client Name PRICEWATERHOUSECOOPERS

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 IMM IMMIGRATION (one per page)

16. Specific lobbying issues

H.R. 6039 - To amend the Immigration and Nationality Act to authorize certain aliens who have earned a master's or higher degree from a United States institution of higher education in a field of science, technology, engineering, or mathematics to be admitted for permanent residence, definition of STEM degrees; S. 3084 (same title as above - same focus); Department of Homeland Security Optical Practical Training Interim Final Rule, definition of science, technology, engineering and math (STEM) degrees.

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

Homeland Security - Dept of (DHS), White House Office, 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
Roslyn	Brooks			☐
Michael	O'Brien			☐
				☐
				☐
				☐
				☐
				☐
				☐
				☐

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

Printed Name and Title Laura Cox Kaplan, Leader, U.S. Government, Regulatory Affairs and Public Policy