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

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 ☑ $ $ 1,085,550.26

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** 07/21/2008

Printed Name and Title Mark Peterson - Vice President, Congressional and 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 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			☐
James	O'Malley			☐
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 - Vice President, Congressional and 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 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 - Vice President, Congressional and 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 - Vice President, Congressional and 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			☐
James	O'Malley			☐
William	Stromsem			☐
Edward	Karl			☐
Matthew	Young			☐
Marc	Hyman			☐

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

Printed Name and Title Mark Peterson - Vice President, Congressional and 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 5716 (Regulation of Preparers), S 1219 (Regulation of Preparers), 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 Assitance Act of 2007), H.R. 5716 (Taxpayer Bill of Rights Act of 2008)

Printed Name and Title Mark Peterson - Vice President, Congressional and Political Affairs

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

Name			Covered Official Position (if applicable)	New
First	Last	Suffix		
George	White			☐
Lisa	Winton			☐
Benson	Goldstein			☐
Eileen	Sherr			☐
Jean	Trompeter			☐
				☐
				☐
				☐
				☐
				☐
				☐

Printed Name and Title Mark Peterson - Vice President, Congressional and 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 - Vice President, Congressional and 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 - Vice President, Congressional and 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 - Vice President, Congressional and 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 - Vice President, Congressional and Political Affairs