

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 <input checked="" type="checkbox"/> Organization/Lobbying Firm <input type="checkbox"/> Self Employed Individual DLA PIPER LLP (US)	
2. Address <input checked="" type="checkbox"/> Check if different than previously reported Address1 500 8th Street, N.W. Address2 _____ City Washington State DC Zip Code 20004 - Country USA	
3. Principal place of business (if different than line 2) City _____ State _____ Zip Code _____ - Country _____	
4a. Contact Name JOHN ZENTAY	b. Telephone Number <input type="checkbox"/> International Number (202) 799-4000
c. E-mail lda.compliance@dlapiper.com	5. Senate ID# 76855-1000783
7. Client Name <input type="checkbox"/> Self <input type="checkbox"/> Check if client is a state or local government or instrumentality American Council of Life Insurers	6. House ID# 321130211

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	13. Organizations
INCOME relating to lobbying activities for this reporting period was: <u>Less than \$5,000</u> <input type="checkbox"/> <u>\$5,000 or more</u> <input checked="" type="checkbox"/> \$ 50,000.00	EXPENSE relating to lobbying activities for this reporting period were: <u>Less than \$5,000</u> <input type="checkbox"/> <u>\$5,000 or more</u> <input type="checkbox"/> \$ _____
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).	14. REPORTING Check box to indicate expense accounting method. See instructions for description of options. <input type="checkbox"/> Method A. Reporting amounts using LDA definitions only <input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Signature Filed Electronically Date 10/20/2008

Printed Name and Title William Minor, Partner

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 (one per page)

16. Specific lobbying issues

Proposals relating to taxation of life insurers and life insurance products.

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
Evan	Migdail			<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

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

Printed Name and Title William Minor, Partner