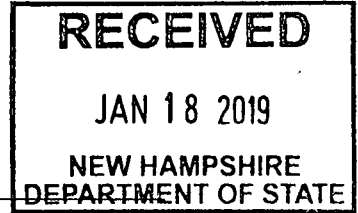




STATE OF NEW HAMPSHIRE
2018 Statement of Income and Expenses
for LOBBYISTS
(RSA Chapter 15)



PLEASE PRINT

I. Name of Lobbyist(s) Teresa R. Rosenberger

II. Name of lobbyist's partnership, firm or corporation, if any:

Devine, Millimet & Branch, PA

(Name of partnership, firm or corporation)

15 North Main Street, Suite 300, Concord, NH 03301

Business Address: (Street) (Town/City) (State) (Zip Code)

(603) 410-1705 (Telephone) (603) 226-1001 (Fax) e-mail trosenberger@devinemillimet.com

III. This statement covers: (Choose one – file separate reports for each client, OR you may file a separate report for reportable expense transactions which are not attributable to any one client).

All reportable transactions occurring in the months prior to the reporting date relative to the following client:

NH Association of Certified Public Accountants

(Full Name of Client as it appears on the Lobbyist Registration Form)

OR

All reportable transactions by the lobbyist (including the lobbyist's family), or the lobbying firm listed below which are unrelated to any particular client.

IV. Date of Report April 25, 2018 July 25, 2018
Reports cover: activity from date of registration to 3/31/18 activity from 4/1/18 to 6/30/18
 October 31, 2018 January 30, 2019
activity from 7/1/18 to 9/30/18 activity from 10/1/18 to 12/31/18

V. There have been no fees received and no reportable transactions made since the last report.
If this box is checked, complete just this form and submit it to the Secretary of State's Office, State House, Room 204, Concord, NH 03301.

VI. Check if additional reports are attached:

- If you have received fees or made expenditures, you must file **Addendum A**– Fees and Expenses
- If you have paid an honorarium or reimbursed expenses, you must file **Addendum B**– Report of Honorariums or Expense Reimbursement
- If you, your firm, or your family has made political contributions, you must file **Addendum C**– Political Contributions

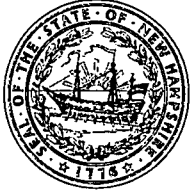
Sworn Statement/Affirmation by Lobbyist

I have read RSA 15-B, RSA 14-C and RSA 664 and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief.

(Signature of lobbyist)

1-7-19
 (Date)

Teresa R. Rosenberger
 (Print Name of lobbyist)



STATE OF NEW HAMPSHIRE

Lobbyists Fees and Expenses

Addendum A

(RSA Chapter 15:6)

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I. Name of Lobbyist(s) Teresa R. Rosenberger

II. Name of lobbyist's partnership, firm or corporation, if any:

Devine, Millimet & Branch, PA

(Name of partnership, firm or corporation)

III. Name of Client NH Association of Certified Public Accountants Date January 31, 2019

IV. Fees Received

Indicate the gross amount of all fees received from the client identified above that are related, directly or indirectly, to lobbying, including fees for services such as public advocacy, government relations, or public relations services including research, monitoring legislation, and related legal work. The gross fee amount reported shall not be reduced by any expenses:

- a) Total of all fees received in this reporting period a) \$ 5,150.00
b) Total of all fees received this calendar year, prior to this reporting period b) \$ 10,375.80
c) Total of all fees received to date c) \$ 15,525.80
d) Indicate the amount of any such fees that are due, but have not yet been paid d) \$ 0

V. Expenses:

Lobbyist(s)/Lobbying partnerships, firms, or corporations are required to report all expenses made from lobbying fees. Separate reports are to be filed for expenditures made relative to each client and if expenditures are made by the lobbyist(s)/firm that are unrelated to any one client a separate report may be filed for the lobbyist(s)/firm. Expenses are to be reported in one of three categories of expenses: (a) the aggregate total of all expenses paid during the reporting period for salaries, benefits, support staff, and office expenses; (b) the aggregate total of all individual expenses where the expenditure was of \$25.00 or less (for example: meals purchased during a business lunch where the cost was \$25.00 or less, purchase of a pen with a value of less than \$10 that is given to the person being lobbied, purchase of a ceremonial object given to a person being lobbied with a value of \$25.00 or less); and (c) an itemized statement of each individual expenditure made during this reporting period of greater than \$25.00 for any purpose not covered by (a) (for example: purchase of a meal with value of greater than \$25, purchase of a ceremonial object to be given to the subject of lobbying with a value greater than \$25, but not greater than \$50, restaurant expenses for a legislative reception). Expenses for honorariums, expense reimbursement, or political contributions will be reported on separate addendums and should not be reported on Addendum A.

- a) Total aggregate expenses for this reporting period for salaries, benefits, support staff, and office expenses, related directly or indirectly to lobbying. a) \$ 5,150.00*
b) Total aggregate of expenditures during this reporting period, not reported in a), of \$25 or less. b) \$ 0*
c) Total of all itemized expenditures reported in detail in section VI. c) \$ 0*

- d) Total expenses for this reporting period (Add lines a, b and c) d) \$ 5,150.00*
- e) Total of expenses paid this calendar year, prior to this reporting period (This should be the amount on line f of addendum A for last month's report) e) \$ 10,375.80*
- f) Total of all expenses year to date f) \$ 15,525.80*

VI. Other Expenses:

Provide the following detail for all expenditures of more than \$25 made from lobbying fees during this reporting period, including by whom paid or to whom charged.

Paid to:	Amount:
N/A	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____

Sworn Statement/Affirmation by Lobbyist

I have read RSA 15, RSA 15-B and RSA 664 and hereby swear or affirm that the foregoing information is true and complete to the best of my knowledge and belief.

 (Signature of lobbyist)

1-7-19
 (Date)

Teresa R. Rosenberger

 (Print Name of lobbyist)

*Attachment to Addendum A, Section V

Section V

Devine, Millimet & Branch, Professional Association, is a large New Hampshire law firm with three offices in New Hampshire. The firm's lobbying practice is only one piece of the firm's broad range of work, and the attorneys involved in the lobbying practice also perform legal work which is completely unrelated to lobbying. All fees for services and reimbursable expenses paid by Devine, Millimet & Branch clients (including lobbying clients) for this period and prior periods are deposited into the operating revenues of the law firm. All operating expenses of the law firm are paid from operating revenues of the law firm. Thus, it is impossible to determine with any more specificity how money placed into our general operating account was later used.