

LOBBYING REPORT

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

1. Registrant Name:

GIBSON, DUNN & CRUTCHER LLP

2. Address:

1050 CONNECTICUT AVENUE, NW 3RD FLOOR, WASHINGTON, DC 20036-5306

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

Country: City: LOS ANGELES State/Zip(or Country): CA 90071-3197

4. Contact Name: PETER E. SELEY

Telephone: (202) 955-8500

E-mail (optional): pseley@gibsondunn.com

Senate ID #: 16178-797

House ID #: 30293059

7. Client Name: Self

CALLIPSO CORPORATION

TYPE OF REPORT

8. Year 2006 Midyear (January 1 - June 30): **OR** Year End (July 1 - December 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 Activity:

INCOME OR EXPENSES

Complete Either Line 12 **OR** Line 13

12. Lobbying Firms

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more: => Income (nearest \$20,000): _____

Provide a good faith estimate, rounded to the nearest \$20,000, 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

EXPENSES relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more: => Expenses (nearest \$20,000): _____

14. Reporting Method.

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

Registrant Name: GIBSON, DUNN & CRUTCHER LLP Client Name: CALLIPSO CORPORATION

Signature: ON FILE Date: Aug 07, 2006

Printed Name and Title: Peter E. Seley, Partner -

Page 2

Information Update Page:

Complete ONLY where registration information has changed.

LOBBYIST UPDATE

23. Name of each previously reported individual who is NO LONGER expected to act as a lobbyist for the client

ISSUE UPDATE

24. General lobbying issues previously reported that NO LONGER pertain

AFFILIATED ORGANIZATIONS

25. Add the following organization(s)

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

FOREIGN ENTITIES

27. Add the following foreign entities

28. Name of each previously reported foreign entity the NO LONGER owns, OR controls, OR is affiliated with the registrant, client or affiliated organization

Signature: ON FILE Date: Aug 07, 2006

Printed Name and Title: PETER E. SELEY, PARTNER -