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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 <input type="checkbox"/> Check if different than previously reported 1050 Connecticut Avenue, N.W. Suite 900 Washington, DC 20036-5306 | | | |
| 3. Principal Place of Business (If different from line 2) City: Los Angeles State/Zip (or Country) CA 90071-3111 | | | |
| 4. Contact Name Peter E. Seley | Telephone 202-955-8500 | E-mail (optional) pseley@gdclaw.com | 5. Senate ID # |
| 7. Client Name <input type="checkbox"/> Self CNF | | | 6. House ID # |

TYPE OF REPORT 8. Year 2002 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 7/12/2002

11. No Lobbying /

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 ⇒ \$ \$20,000.00
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 reporting method. See instructions for description of method.
 Method A. Reporting amounts using LDA definition
 Method B. Reporting amounts under section 6033(e) Internal Revenue Code
 Method C. Reporting amounts under section 162(e) Internal Revenue Code

Signature _____

Printed Name and Title

Peter E. Seley, Partner

Registrant Name Gibson, Dunn & Crutcher Client Name CNF

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. Attach additional page(s) as needed.

15. General issue area code TAX (one per page)

16. Specific lobbying issues

Seek amendment to IRC 423 to permit exclusion of nonresident alien with no US source income (HR 1102)

17. House(s) of Congress and Federal agencies contacted Check if None
Senate, House of Representatives, Treasury

18. Name of each individual who acted as a lobbyist in this issue area

| Name | Covered Official Position (if applicable) |
|----------------------------|---|
| Alan Platt, Principal | |
| Peter Turza, Partner | |
| Michael Collins, Associate | |
| | |
| | |
| | |
| | |
| | |

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

Signature  Date 2/14/03

Printed Name and Title Peter E. Seley, Partner

