

## LOBBYING REPORT

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

1. Registrant Name:

**BROWNSTEIN HYATT & FARBER, P.C.**

2. Address:  
, DENVER, CO 80202

3. Principal place of business (if different from line 2):  
Country: City: State/Zip(or Country):

4. Contact Name: THOMAS H. HUDSON  
Telephone: (202) 872-5283  
E-mail (optional): thudson@bhf-law.com

Senate ID #: 7257-1977  
House ID #: 31842120

7. Client Name:  Self

**IBM**

### TYPE OF REPORT

8. Year 2005 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: Oct 01, 2005 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: BROWNSTEIN HYATT & FARBER, P.C. Client Name: IBM

Signature: ON FILE Date: Feb 13, 2006

Printed Name and Title: Thomas H. Hudson, Attorney at Law -