

Clerk of the House of Representatives Legislative Resource Center B-106 Cannon Building Washington, DC 20515	Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510
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LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration 1. Effective Date of Registration 3/1/2006
 2. House Identification Number 34910 Senate Identification Number 51560

REGISTRANT

3. Registrant name Bingham McCutchen LLP
 Address 2020 K Street, NW
 City Washington State DC Zip 20006 USA
 4. Principal place of business (if different than line 3)
 City _____ State _____ Zip _____ USA
 5. Telephone number and contact name
(202) 373-6000 Contact Mr. Brian W. Fitzgerald E-mail amanda.dupree@bingham.com
 6. General description of registrant's business or activities
Law firm.

CLIENT *A Lobbying firm is required to file a separate registration for each client. Organizations employing in-house lobbyists should check the box labeled "Self" and proceed to line 10.* Self

7. Client name Microsoft Corporation
 Address One Microsoft Way
 City Redmond State WA Zip 98052 USA
 8. Principal place of business (if different than line 7)
 City _____ State _____ Zip _____
 9. General description of client's business or activities
Software

LOBBYISTS

10. Name of each individual who has acted or is expected to act as a lobbyist for the client identified on line 7. If any person listed in this section has served as a "covered executive branch official" or "covered legislative branch official" within two years of first acting as a lobbyist for the client, state the executive and/or legislative position(s) in which the person served.

Name	Covered Official Position (if applicable)
Brian Fitzgerald	

0000179492

Registrant Name Bingham McCutchen LLP

Client Name Microsoft Corporation

LOBBYING ISSUES

11. General lobbying issue areas. Select all applicable codes listed in instructions and on the reverse side of Form LD-1, page 1.

TAX _____

12. Specific lobbying issues (current and anticipated)

Tax policy issues affecting the U.S. software industry.

AFFILIATED ORGANIZATIONS

13. Is there an entity other than the client that contributes more than \$10,000 to the lobbying activities of the registrant in a semiannual period and in whole or in major part plans supervises or controls the registrant's lobbying activities?

No ⇒ Go to line 14.

Yes ⇒ Complete the rest of this section for each entity matching the criteria above, then proceed to line 14.

Name	Address	Principal place of Business (city and state or country)

FOREIGN ENTITIES

14. Is there any foreign entity that:

- a) holds at least 20% equitable ownership in the client or any organization identified on line 13; **OR**
- b) directly or indirectly, in whole or in major part, plans, supervises, controls, directs, finances or subsidizes activities the client or any organization identified on line 13; **OR**
- c) is an affiliate of the client or any organization identified on line 13 and has a direct interest in the outcome of the lobbying activity?

No ⇒ Sign and date the registration.

Yes ⇒ Complete the rest of this section for each entity matching the criteria above, then sign and date the registration.

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Ownersl percenta in clier

Signature Brian W. Fitzgerald Date 7/15/06

Printed Name and Title Brian W. Fitzgerald, Partner

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