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SECRETARY OF THE SENATE  
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### LOBBYING REPORT

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

1. Registrant name <b>Gibson, Dunn &amp; Crutcher LLP</b>			
2. Address <input type="checkbox"/> Check if different than previously reported <b>1050 Connecticut Avenue, NW 3rd Floor Washington DC 20036-5306 US</b>			
3. Principal place of business (if different than line 2) <b>Los Angeles CA 90071-3197 U</b>			
4a. Contact Name <b>Mr. Peter E. Seley</b>	b. Telephone number <b>(202) 955-8500</b>	c. E-mail <b>pseley@gibsondunn.com</b>	5. Senate ID # <b>16178-6</b>
7. Client Name <input type="checkbox"/> Self <b>American Institute for Certified Public Accountants</b>			6. House ID # <b>3029304</b>

**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 \_\_\_\_\_ 11. No Lobbying Act

**INCOME OR EXPENSES - Complete Either Line 12 OR Line 13**

<p><b>12. Lobbying Firms</b></p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇨ \$ _____</p> <p>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).</p>	<p><b>13. Organizations</b></p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> ⇨ \$ _____</p> <p><b>14. REPORTING METHOD.</b> Check box to indicate exact accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> <b>Method A.</b> Reporting amounts using LDA definitions of lobbying activities.</p> <p><input type="checkbox"/> <b>Method B.</b> Reporting amounts under section 6033(b)(8) Internal Revenue Code.</p> <p><input type="checkbox"/> <b>Method C.</b> Reporting amounts under section 162(e) of Internal Revenue Code.</p>
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Senate Password

Signature Peter E Seley Date 2/8/2006

Printed Name and Title Peter E. Seley, Partner

Digitally signed by Peter E Seley  
 DN: cn = Peter E Seley, c = US, o = DAT ACRA Business Representatives,  
 ou = 4029 Trustees Business Certificate  
 Date: 2006.09.14 17:53:03Z

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