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

Secretary of the Senate Received: Aug 14, 2006

LOBBYING REPORT

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

1. Registrant Name: **MORGAN & CUNNINGHAM** 7535 E HAMPDEN AVE # 425, DENVER, CO 80231 3. Principal place of business (if different from line 2): 4. Contact Name: BRYAN CUNNINGHAM Telephone: 303743-0003 E-mail (optional): bc@morgancunningham.net Senate ID #: 292835-48 House ID #: 7. Client Name: Self INTERNATIONAL BUSINESS MACHINES/ENTITY ANALYTIC SOLUTIONS TYPE OF REPORT __ 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: X => Income (nearest \$20,000): 60,000.00 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 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

Method A. Reporting amounts using LDA definitions only

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Registrant Name: MORGAN & CUNNINGHAM Client Name: INTERNATIONAL BUSINESS MACHINES/ENTITY ANALYTIC SOLUTIONS

Signature: ON FILE Date: Aug 14, 2006

Printed Name and Title: BRYAN CUNNINGHAM - PRINCIPAL