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03 FEB 21 PM 12:22
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 90071-319			
4. Contact Name Peter E. Seley	Telephone 202-955-8500	E-mail (optional) pseley@gdcclaw.com	5. Senate ID # 16178
7. Client Name <input type="checkbox"/> Self American Institute of Certified Public Accountants			6. House ID # 30293047

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 _____

11. No Lobbying Activities

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 ⇒ \$ 60,000.00
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 the accounting method. See instructions for description of method.

Method A. Reporting amounts using LDA definition

Method B. Reporting amounts under section 6033(c) 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 American Institute of Certified Public Accountants

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 ACC (one per page)

16. Specific lobbying issues

S. 2673 (Sarbanes Bill); Sarbanes-Oxley Act

17. House(s) of Congress and Federal agencies contacted Check if None

White House, Senate; House of Representatives

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

Name	Covered Official Position (if applicable)
Douglas R. Cox, Partner	
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.....
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19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature _____ Date _____

Printed Name and Title Peter E. Seley, Partner

Registrant Name Gibson, Dunn & Crutcher Client Name American Institute of Certified Public Accountants

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 FIN (one per page)

16. Specific lobbying issues

S. 2673 (Sarbanes Bill); Sarbanes-Oxley Act

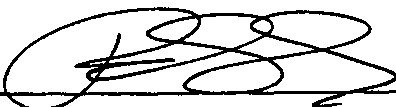
17. House(s) of Congress and Federal agencies contacted Check if None

White House, Senate; House of Representatives

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

Name	Covered Official Position (if applicable)
Douglas R. Cox, Partner	
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19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature  Date 2/17/03

Printed Name and Title Peter E. Seley, Partner

