

LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration

1. Effective Date of Registration Nov 01, 2006

2. House Identification Number _____

Senate Identification Number 682-6586

REGISTRANT

3. Registrant Name: AKIN GUMP STRAUSS HAUER & FELD
Address: 1333 New Hampshire Ave., NW
City: Washington State: DC Zip: 20036-

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

5. Telephone number and contact name:
202-887-4117 Contact: BARNEY J. SKLADANY
E-mail(optional): mstosik@akingump.com

6. General description of registrant's business or activities:
A 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: LOWE'S COMPANIES INC.
Address: 1000 LOWE'S BOULEVARD
City: MOORESVILLE State: NC Zip: 28117

8. Principal place of business (if different from line 7):
City: _____ State/Zip(or Country): USA

9. General description of client's business or activities:
Retail home improvement company

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: FAZIO, VIC
Covered Official Position (if applicable):
Name: SKLADANY, BARNEY
Covered Official Position (if applicable):
Name: WHITE, VAL MORSE
Covered Official Position (if applicable):

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:

AVI ECN HOU LBR RES TAX

TRD

12. Specific lobbying issues (current and anticipated):

Issues related to use of private aviation for corporate and personal use and general aviation issues; issues impacting US/international retail economy; workforce/labor issues relating to tax credits, benefits; issues relating to commercial real estate development; corporate tax issues; trade issues re duties, tariffs, customs issues

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

No, then go to line 14.

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

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 of 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, then sign and date the registration.

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

Signature: ON FILE Date: Dec 08, 2006

Printed Name and Title: BARNEY J. SKLADANY, PARTNER -