

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515

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232 Hart Building
Washington, DC 20510

SECRETARY OF
04 AUG 20 AM

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 90071-3			
4. Contact Name Peter E. Seley	Telephone 202-955-8500	E-mail (optional) pseley@gdclaw.com	5. Senate ID #
7. Client Name <input type="checkbox"/> Self Callipso Corporation			6. House ID #

TYPE OF REPORT 8. Year 2004 Midyear (January 1-June 30) OR Year End (July 1-Dec)

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

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
INCOME relating to lobbying activities for this reporting period was:	EXPENSES relating to lobbying activities for this reporting period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> ⇒ \$ <u>40,000.00</u> Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> ⇒ \$ _____ Expenses (nearest \$
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).	14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of
	<input type="checkbox"/> Method A. Reporting amounts using LDA definit
	<input type="checkbox"/> Method B. Reporting amounts under section 603: Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162: Internal Revenue Code

Signature _____

Printed Name and Title Peter E. Seley, Partner

Registrant Name Gibson, Dunn & Crutcher Client Name Callipso Corporation

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the regis engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, pr information as requested. Attach additional page(s) as needed.

15. General issue area code SCI (one per page)

16. Specific lobbying issues

FCC regulation of voice over internet protocol services (no specific bill numbers)

17. House(s) of Congress and Federal agencies contacted
Senate; House of Representatives

Check if None

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

Name	Covered Official Position (if applicable)
Richard Zimmer, Partner	
Robert S. Metzger, Partner	

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 Callipso Corporation

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 TEC (one per page)

16. Specific lobbying issues

FCC regulation of voice over internet protocol services (no specific bill numbers)

17. House(s) of Congress and Federal agencies contacted
Senate; House of Representatives

Check if None

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

Name	Covered Official Position (if applicable)
Richard Zimmer, Partner	
Robert S. Metzger, Partner	

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 Callipso Corporation

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the regis engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, pr information as requested. Attach additional page(s) as needed.

15. General issue area code COM (one per page)

16. Specific lobbying issues

FCC regulation of voice over internet protocol services (no specific bill numbers)

17. House(s) of Congress and Federal agencies contacted
Senate; House of Representatives

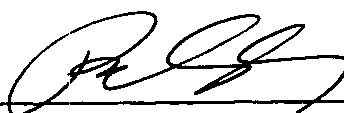
Check if None

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Name	Covered Official Position (if applicahle)
Richard Zimmer, Partner	
Robert S. Metzger, Partner	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature  Date 8/16/04

Printed Name and Title Peter E. Seley, Partner

