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SECRETARY OF THE SENATE

04 MAR - 3 PM 12:13
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 90071-31			
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 2003 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 /

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> ⇒ \$ <u>20,000.00</u> Income (nearest \$20,000)</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>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 type="checkbox"/> ⇒ \$ _____ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate reporting accounting method. See instructions for description of method.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(c) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code</p>

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 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 SCI (one per page)

16. Specific lobbying issues

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

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

Senate; House of Representatives; Federal Communications Commission

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

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

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

Senate; House of Representatives; Federal Communications Commission

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 COM (one per page)

16. Specific lobbying issues

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

17. House(s) of Congress and Federal agencies contacted Check if None
Senate; House of Representatives; Federal Communications Commission

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 2/17/04

Printed Name and Title Peter E. Seley, Partner

