

GIBSON, DUNN & CRUTCHER LLP

LAWYERS

A REGISTERED LIMITED LIABILITY PARTNERSHIP
INCLUDING PROFESSIONAL CORPORATIONS

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pseley@gibsondunn.com

December 31, 2003

SECRETARY OF
04 JAN -7 1

Direct Dial
(202) 887-3689

Fax No.
(202) 530-9594

Client
G 44444-0

BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED

The Secretary of the Senate
Office of Public Records
232 Hart Senate Office Building
Washington, D.C. 20510
7001 2510 0002 3136 9055

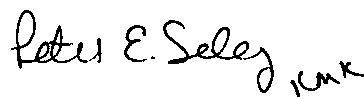
The Clerk of the House of Representatives
Office of Records and Registration
B106 Cannon House Office Building
Washington, D.C. 20515
7001 2510 0002 3136 9062

Re: *Registration Pursuant to the Lobbying Disclosure Act of 1995*

To Whom It May Concern:

Please file the enclosed amended LD-2 forms on behalf of Gibson, Dunn & Crutcher LLP. Thank you.

Sincerely,



Peter E. Seley

PES/kmk
Enclosures
70271254_1.DOC

LOS ANGELES NEW YORK WASHINGTON, D.C. SAN FRANCISCO PALO ALTO
LONDON PARIS MUNICH ORANGE COUNTY CENTURY CITY DALLAS DENVER

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
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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 # 16178
7. Client Name <input type="checkbox"/> Self American Institute of Certified Public Accountants			6. House ID # 3029304

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

<p>12. Lobbying Firms</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇨ \$ <u>0.00</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>13. Organizations</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 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 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code</p>
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Signature _____

Printed Name and Title LESLIE B. SULLIVAN, ATTORNEY

LD-2 (REV. 6/98)

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