

LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration

1. Effective Date of Registration Nov 30, 2007

2. House Identification Number 33733

Senate Identification Number 5142-1005092

REGISTRANT

3. Registrant Name: BAKER & MCKENZIE
Address: 1114 Avenue of the Americas
City: New York State: NY Zip: 10036

4. Principal place of business (if different from line 3):

5. Telephone number and contact name:
2126264834 Contact: STEVEN H. BECKER
E-mail(optional): steven.h.becker@bakernet.com

6. General description of registrant's business or activities:
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: INTERNATIONAL BUSINESS MACHINES (IBM) CORPORATION
Address: 1301 K STREET, N.W.
City: WASHINGTON State: DC Zip: 20005

8. Principal place of business (if different from line 7):

9. General description of client's business or activities:
Computer Products

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: BECKER, STEVEN
Covered Official Position (if applicable): N/A
Name: HORDWITZ, PAUL
Covered Official Position (if applicable): N/A

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:

TAX

12. Specific lobbying issues (current and anticipated):

H.R. 6, Water Resources Development Act of 1986, seeking amendment to § 1402(a) of Title XIV of the Act. S. 1567, Water Resources Development Act of 1986, seeking amendment to § 1402(a) of Title XIV of the Act.

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?

Registrant Name: BAKER & MCKENZIE Client Name: INTERNATIONAL BUSINESS MACHINES (IBM) CORPORATION

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: Jan 14, 2008

Printed Name and Title: CARL HAMPE, INTERNATIONAL PARTNER -