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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 County): CA 90071-3197			
4. Contact Name Peter E. Seley	Telephone 202-955-8500	E-mail (optional) pseley@gdclaw.c	5. Senate ID #
7. Client Name <input type="checkbox"/> Self CNF	6. House ID #		

**TYPE OF REPORT** 8. Year 2000 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 Activity

<b>INCOME OR EXPENSES - Complete Either Line 12 OR Line 13</b>	
<p><b>12. Lobbying Firms</b></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>  <small>Income (nearest \$20,000)</small></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><b>13. Organizations</b></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"/> ⇨ \$ _____  <small>Expenses (nearest \$20,000)</small></p> <p><b>14. REPORTING METHOD.</b> Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>

Signature \_\_\_\_\_  
 Printed Name and Title Peter E. Seley

Registrant Name Gibson, Dunn & Crutcher Client Name CMF

**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 TAX (one per page)

16. Specific lobbying issues

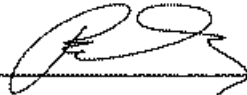
Seek amendment to IRC 423 to permit exclusion of nonresident aliens with no US source income

17. House(s) of Congress and Federal agencies contacted  Check if None  
House of Representatives, Senate, Treasury

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

Name	Covered Official Position (if applicable)	New
Alan Platt, Senior Advisor		<input checked="" type="checkbox"/>
Peter Turza, Partner		<input checked="" type="checkbox"/>
Michael Collins, Associate		<input checked="" type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above  Check if None

Signature  Date 8/15/00

Printed Name and Title Peter E. Seley