

LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - **All Filers Are Required To Complete This Page**

1. Registrant Name:

PRESTON GATES ELLIS & ROUYELAS MEEDS LLP

2. Address:
1735 NEW YORK AVENUE SUITE 500, WASHINGTON, DC 20006

3. Principal place of business (if different from line 2):
Country City: State/Zip(or Country):

4. Contact Name: TERRI PAULK
Telephone: 202-661-3881
E-mail (optional): terrip@prestongates.com

Senate ID #: 32098-4644
House ID #: 31355277

7. Client Name: Self

EPIC AVIATION LLC

TYPE OF REPORT

8. Year 2005 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:

INCOME OR EXPENSES

Complete Either Line 12 **OR** Line 13

12. Lobbying Firms

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more: => Income (nearest \$20,000): _____

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).

13. Organizations

EXPENSES relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more: => Expenses (nearest \$20,000): _____

14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

- Method A.** Reporting amounts using LDA definitions only
 Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code
 Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

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:

Technical Correction to aviation fuel provision of the 2004 Tax Bill, and Congressional support for administrative changes to the collection procedures, and propose such changes.

17. House(s) of Congress and Federal agencies contacted:

Senate

House of Representatives

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

Name: EVANS, MICHAEL

Covered Official Position (if applicable):

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

Signature: ON FILE Date: Feb 14, 2006

Printed Name and Title: Michael Evans, Partner -