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02 FEB 19

# 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-			
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 2001 Midyear (January 1-June 30)  OR Year End (July 1-Dec 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
<b>INCOME</b> relating to lobbying activities for this reporting period was: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input checked="" type="checkbox"/> ⇒ \$ <u>40,000.00</u> Income (nearest \$20,000)	<b>EXPENSES</b> relating to lobbying activities for this reporting period were: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> ⇒ \$ _____ Expenses (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).	<b>14. REPORTING METHOD.</b> Check box to indicate accounting method. See instructions for description of <input type="checkbox"/> Method A. Reporting amounts using LDA definition <input type="checkbox"/> Method B. Reporting amounts under section 603 Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162 Internal Revenue Code

Signature \_\_\_\_\_

Printed Name and Title Peter E. Seley, Partner



Registrant Name Gibson, Dunn & Crutcher Client Name CNF

**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

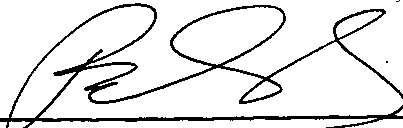
Seek amendment to IRC 423 to permit exclusion of nonresident alien with no US source income (HR 1102)

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

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

Name	Covered Official Position (if applicable)
Alan Platt, Senior Advisor	
Peter Turza, Partner	
Michael Collins, Associate	

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

Signature  Date 2/15/02  
Printed Name and Title Peter E. Seley, Partner

