

# GIBSON, DUNN & CRUTCHER LLP

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333 South Grand Avenue Los Angeles, California 90071-3197

(213) 229-7000

www.gibsondunn.com

CWoodhouse@gibsondunn.com

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Client No.  
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Mr. Christopher J. Morse  
Senior Campaign Finance Analyst  
Federal Election Commission  
Reports Analysis Division  
Washington, DC 20463

Re: *Amended April Quarterly Report 2006 received on June 1, 2006 for  
Gibson, Dunn & Crutcher LLP PAC, ID No. C00344754*

Dear Mr. Morse:

This letter is in response to your inquiry dated June 21, 2006 regarding the additional receipts totaling \$35,749.00 disclosed on the Gibson, Dunn & Crutcher LLP PAC's amended FEC Form 3X for the first quarter of 2006.

The original first quarter report was incomplete because the receipts information accidentally was not saved to the DCf file transmitted to the FEC. Since contributions to the PAC are solicited every few years, this was the first time the in-house preparer of the PAC return used the FEC software to enter the receipts. He experienced some difficulty with the program and believed he saved all the information that was input. As it turned out, much of the data entry for the receipts section was lost. This error was discovered upon a further review of the return after it was timely filed. An amended return was immediately prepared correcting the inadvertent error in processing.

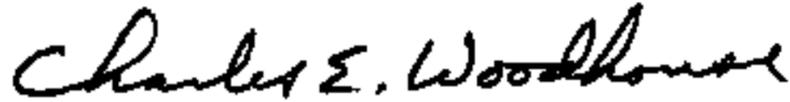
We sincerely regret filing an incomplete first quarter 2006 report. The error was accidental and, once identified through our in-house review process, the issue was promptly rectified. Gibson, Dunn & Crutcher LLP and the PAC have implemented a more rigid review process which will be followed before any future returns are filed.

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We hope that this letter adequately explains the reason for the amended first quarter 2006 report. Thank you for your consideration, and we apologize for this unintentional complication.

Very truly yours,



Charles E. Woodhouse  
Treasurer for the Gibson, Dunn & Crutcher LLP PAC

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