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 DATE

LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration 1. Effective Date of Registration 2/16/2005
 2. House Identification Number _____ Senate Identification Number _____

REGISTRANT

3. Registrant name King & Spalding LLP
 Address 1700 Pennsylvania Avenue, N.W.
 City Washington State DC Zip 20006
 4. Principal place of business (if different from line 3)
 City _____ State/Zip (or Country) _____
 5. Telephone number and contact name
(202) 737-0500 Contact Thomas J. Spulak E-mail (optional) _____
 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 cl*
labeled "Self" and proceed to line 10. Self

7. Client name Mr. James Lynch
 Address 520 Cringle Drive
 City Redwood City State CA Zip 94065
 8. Principal place of business (if different from line 7)
 City _____ State/Zip (or Country) _____
 9. General description of client's business or activities
Taxpayer

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 p
 this section has served as a "covered executive branch official" or "covered legislative branch official" within two
 acting as a lobbyist for the client, *state the executive and/or legislative position(s) in which the person served.*

Name	Covered Official Position (if applic
Thomas J. Spulak	
Claudia A. Hrvatin	

LOBBYING ISSUES

11. General lobbying issue areas. Select all applicable codes listed in instructions and on the reverse side of Form LD-

TAX

12. Specific lobbying issues (current and anticipated)

Modification to Section 83 of the Internal Revenue Code

AFFILIATED ORGANIZATIONS

13. Is there an entity other than the client that contributes more than \$10,000 to the lobbying activities of the a semiannual period and in whole or in major part plans, supervises or controls the registrant's lobbying

No ⇒ Go to line 14.

Yes ↓ Complete the rest of this section for each entity the criteria above, then proceed to line 14.

Name	Address	Principal Place of Bu (city and state or co

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 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 of the lobbying activity?

No ⇒ Sign and date the registration.

Yes ↓ Complete the rest of this section for e matching the criteria above, then sign registration.

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities

Signature



Date

5/11/05

Printed Name and Title Thomas J. Spulak, Partner

Form LD-1 (Rev. 06/98)