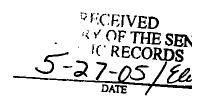
At the He ase of Representatives aslative Resource Center as-106 Cannon Building Washington, DC 20515 Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510



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	Principal place of business (if different from line 3)				
5. Telephone number and contact name	tact Thomas J. Spulak E-mail (optional)				
6. General description of registrant's business or acti Law Firm	iviti e s				
labeled "Self" and proceed to line 10.	egistration for each client. Organizations employing in-house lobbyists should cl Self				
***************************************	State CA Zip 94065				
8. Principal place of business (if different from line City	7) State/Zip (or Country)				
General description of client's business or activity Taxpayer					
this section has served as a "covered executive	betted to act as a lobbyist for the client identified on line 7. If any pubranch official" or "covered legislative branch official" within two ative and/or legislative position(s) in which the person served.				
Name	Covered Official Position (if application)				
Thomas J. Spulak					
Claudia A. Hrvatin					

Form LD-1 (Rev. 06/98)	
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N	King & Spalding LLP	Client Name	M	Ir. James Lynch
LOBBYING ISS 11. General lobbying iss TAX		able codes listed in instructi	ions and on the re	everse side of Form LD
12. Specific lobbying iss	ues (current and anticipat	ed)		
Modification to Sec	ction 83 of the Internal F	Revenue Code		
AFFILIATED OF	RGANIZATIONS			
13. Is there an entity of	her than the client that o	contributes more than \$10 contributes more than \$10 contributes.		
✓ No ⇒ Go to	line 14.	•		section for each entitoroceed to line 14.
Name		Address		Principal Place of Bu (city and state or co
FOREIGN ENTI 14. Is there any foreign				
b) directly o	r indirectly, in whole or	nership in the client or any r in major part, plans, sup	pervises, control	
c) is an affil		ganization identified on li organization identified o		as a direct interest in
Wa No ⇒ Sign and	d date the registration.	n		et of this section for e teria above, then sign
Name	Address	bu	oal place of siness tate or country)	Amount of contribution for lobbying activities
Signature	inJul		Date	5/11/05

Form LD-1 (Rev. 06/98)