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# LOBBYING REPORT

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

1. Registrant Name King & Spalding LLP		
2. Address 1730 Pennsylvania Avenue, N.W.		<input type="checkbox"/> Check if different than previously reported
3. Principal Place of Business (if different from line 2) City: Washington		State/Zip (or Country): D.C. 20006
4. Contact Name Gilbert B. Kaplan	Telephone 202-661-7981	5. Senate ID# 21632-912
7. Client Name Eaton Corporation		6. House ID# 30750063
		<input type="checkbox"/> Self

**TYPE OF REPORT** 8. Year 2004 Midyear (January 1- June 30)  OR Year End (July 1 - Dec

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 Act

## INCOME OR EXPENSE - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<p><b>INCOME</b> relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> \$ _____ Income (nearest \$20,000)</p> <p>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.</p>	<p><b>EXPENSE</b> relating to lobbying activities for this report period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> \$ _____ Expenses (nearest \$2)</p> <p><b>14. REPORTING METHOD.</b> Check box to indicate reporting accounting method. See instructions for description of</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code</p>

Signature \_\_\_\_\_

8/13/04

