

## 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:

1700 PENNSYLVANIA AVENUE, NW, WASHINGTON, DC 20006

3. Principal place of business (if different from line 2):

Country: City: State/Zip(or Country):

4. Contact Name: GILBERT B. KAPLAN

Telephone: 202.737.0500

E-mail (optional): gkaplan@kslaw.com

Senate ID #: 21632-912

House ID #: 30750063

7. Client Name:  Self

**EATON CORPORATION**

### TYPE OF REPORT

8. Year 2006 Midyear (January 1 - June 30):  **OR** Year End (July 1 - December 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 Activity:

### INCOME OR EXPENSES

Complete Either Line 12 **OR** Line 13

#### 12. Lobbying Firms

**INCOME** relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more:  => Income (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).

#### 13. Organizations

**EXPENSES** relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more:  => Expenses (nearest \$20,000): \_\_\_\_\_

#### 14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

**Method A.** Reporting amounts using LDA definitions only

**Method B.** Reporting amounts under section 6033(b)(8) of the Internal Revenue Code

**Method C.** Reporting amounts under section 162(e) of the Internal Revenue Code

Registrant Name: KING & SPALDING LLP Client Name: EATON CORPORATION

Signature: ON FILE Date: Aug 11, 2006

Printed Name and Title: Theodore M. Hester, Partner -