

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510

SECRETARY OF THE SENATE
05 FEB 11 PM 3:41

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

Check if different than previously reported

1730 Pennsylvania Avenue, N.W.

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

Self

6. House ID#

30750063

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 Ac

INCOME OR EXPENSE - 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

EXPENSE relating to lobbying activities for this reporting period were:

Less than \$10,000

\$10,000 or more \$ _____
Expenses (nearest \$)

14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of

Method A. Reporting amounts using LDA definitio

Method B. Reporting amounts under section 6033(c) Internal Revenue Code

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

Signature _____

Printed Name and Title

~ ju
Gilbert B. Kaplan, Partner

Date: February

LD-2 (REV. 6/98)

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