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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 <input type="checkbox"/> Check if different than previously reported 1700 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 Theodore M. Hester	Telephone 202-626-2901	5. Senate ID# 21632-618
7. Client Name <input type="checkbox"/> Self Purdue Pharma L.P.		6. House ID# 30750051

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	13. Organizations
<p>INCOME 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>EXPENSE 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 \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate reporting accounting method. See instructions for description of method.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(f) Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code</p>

Signature _____

Printed Name and Title _____

LD-2 (REV. 6/98)

Page 1 of

Registrant Name King & Spalding LLP

Client Name Purdue Pharma L.P.

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant is engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide the following information as requested. Attach additional page(s) as needed.

15. General issue area code HCR (one per page)

16. Specific lobbying issues

Federal regulation of controlled substances. Prescription drug abuse and liability legislation, including the Prescription Drug Abuse Elimination Act.

17. House(s) of Congress and Federal agencies contacted Check if None


U.S. Senate

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)
Theodore M. Hester	
William C. Talmadge	

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

The foreign entity has an interest in federal regulation of controlled substances and legislation to control prescription drug abuse.

Signature  2/14/05

