

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
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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, NW, Washington, DC 20006			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country) _____			
4. Contact Name	Telephone	E-mail (optional)	5. Senate ID #
Thomas J. Spulak	(202) 737-0500		21632
7. Client Name <input type="checkbox"/> Self			6. House ID #
Mr. James Lynch			30750

TYPE OF REPORT 8. Year 2005 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

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 accounting method. See instructions for description of
 Method A. Reporting amounts using LDA definition
 Method B. Reporting amounts under section 603: Internal Revenue Code
 Method C. Reporting amounts under section 162: Internal Revenue Code

Signature _____

1000422138

Registrant Name King & Spalding LLP Client Name Mr. James Lynch

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

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

16. Specific lobbying issues

Taxation of non-qualified stock

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

US House of Representatives
US Senate

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

Name	Covered Official Position (if applicable)
Thomas J. Spulak	
Claudia A. Hrvatin	

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

Signature  Date _____

Printed Name and Title Thomas J. Spulak, Partner

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