

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

SECRET
PC**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

Theodore M. Hester

Telephone

202-626-2901

5. Senate ID#

21632-81

7. Client Name

Regal Ware, Inc.

 Self**6. House ID#**

3075006

TYPE OF REPORT 8. Year 2004 Midyear (January 1- June 30) OR Year End (July 1 - Dec9. 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 \$ 20,000

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 report period were:Less than \$10,000 \$10,000 or more \$ _____
Expenses (nearest \$20,000)**14. REPORTING METHOD.** Check box to indicate reporting method. See instructions for description of method. **Method A.** Reporting amounts using LDA definition **Method B.** Reporting amounts under section 6033(t) Internal Revenue Code **Method C.** Reporting amounts under section 162(e) Internal Revenue Code

Signature _____

Printed Name and Title _____

LD-2 (REV. 6/98)

Page _

Registrant Name King & Spalding LLP

Client Name Regal Ware, Inc.

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the 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 TRD (one per page)

16. Specific lobbying issues

Continued Dumping and Subsidy Offset Act.

17. House(s) of Congress and Federal agencies contacted

Check if None

U.S. House of Representatives
U.S. Senate

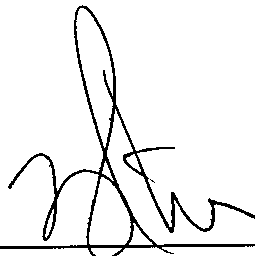
18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)
Stephen A. Jones	
Allison Kassir	
William C. Talmadge	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature



August 13, 2004

