

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

<http://lobbyingdisclosure.house.gov>

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

<http://www.senate.gov/lobby>

LOBBYING REPORT

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required to Complete This Page

1. Registrant Name <input checked="" type="checkbox"/> Organization/Lobbying Firm <input type="checkbox"/> Self Employed Individual King & Spalding LLP			
2. Address <input type="checkbox"/> Check if different than previously reported Address1 1700 Pennsylvania Ave NW Address2 _____ City Washington State DC Zip Code 20006 - Country USA			
3. Principal place of business (if different than line 2) City _____ State _____ Zip Code _____ - Country _____			
4a. Contact Name Mr. GILBERT B. KAPLAN	b. Telephone Number <input type="checkbox"/> International Number (202) 737-0500	c. E-mail	5. Senate ID# 21632-1004948
7. Client Name <input type="checkbox"/> Self <input type="checkbox"/> Check if client is a state or local government or instrumentality Spancion Inc.			6. House ID# 307500176

TYPE OF REPORT 8. Year 2011 Q1 (1/1 - 3/31) Q2 (4/1 - 6/30) Q3 (7/1-9/30) Q4 (10/1 - 12/31)

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 Issue Activity

INCOME OR EXPENSES - YOU MUST complete either Line 12 or Line 13

12. Lobbying INCOME relating to lobbying activities for this reporting period was: Less than \$5,000 <input checked="" type="checkbox"/> \$5,000 or more <input type="checkbox"/> \$ _____ Provide a good faith estimate, rounded to the nearest \$10,000, 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 \$5,000 <input type="checkbox"/> \$5,000 or more <input type="checkbox"/> \$ _____ 14. REPORTING Check box to indicate expense accounting method. See instructions for description of options. <input type="checkbox"/> Method A. Reporting amounts using LDA definitions only <input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code
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Signature  Digitally Signed By: Gilbert B. Kaplan

Date 04/20/2011

Printed Name and Title Gilbert B. Kaplan, Partner