

Clerk of the House of Representatives  
Legislative Resource Center  
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Washington, DC 20515

<http://lobbyingdisclosure.house.gov>

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Office of Public Records  
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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

<b>1. Registrant Name</b> <input checked="" type="checkbox"/> Organization/Lobbying Firm <input type="checkbox"/> Self Employed Individual  King & Spalding LLP			
<b>2. Address</b> <input type="checkbox"/> Check if different than previously reported Address1 1700 Pennsylvania Ave NW Address2 _____ City Washington State DC Zip Code 20006 - Country USA			
<b>3. Principal place of business (if different than line 2)</b> City _____ State _____ Zip Code _____ - Country _____			
<b>4a. Contact Name</b> Mr. GILBERT B. KAPLAN	<b>b. Telephone Number</b> <input type="checkbox"/> International Number (202) 737-0500	<b>c. E-mail</b>	<b>5. Senate ID#</b> 21632-1004948
<b>7. Client Name</b> <input type="checkbox"/> Self <input type="checkbox"/> Check if client is a state or local government or instrumentality Spancion Inc.			<b>6. House ID#</b> 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	13. Organizations
<b>INCOME</b> 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).	<b>EXPENSE</b> relating to lobbying activities for this reporting period were:  Less than \$5,000 <input type="checkbox"/> \$5,000 or more <input type="checkbox"/> \$ _____  <b>14. REPORTING</b> Check box to indicate expense accounting method. See instructions for description of options. <input type="checkbox"/> <b>Method A.</b> Reporting amounts using LDA definitions only <input type="checkbox"/> <b>Method B.</b> Reporting amounts under section 6033(b)(8) of the Internal Revenue Code <input type="checkbox"/> <b>Method C.</b> Reporting amounts under section 162(e) of the Internal Revenue Code

Signature  Digitally Signed By: Gilbert B. Kaplan

Date 07/20/2011

Printed Name and Title Gilbert B. Kaplan, Partner