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LOBBYING REGISTRATION

Lobbying Disclosure Act of 1995 (Section 4)

Check if this is an Amended Registration 1. Effective Date of Registration 4/1/2004
2. House Identification Number N/A Senate Identification Number N/A

REGISTRANT

3. Registrant Name **Piper Rudnick LLP**
Address **1200 19th Street, N.W.**
City **Washington** State **DC** Zip **20036**
4. Principal place of business (if different from line 3)
City _____ State/Zip (or Country) _____
5. Telephone number and contact name Contact E-Mail (optional)
(202) 861-6449 John H. Zentay john.zentay@piperrudnick.com
6. General description of registrant's business or activities
Law firm

CLIENT *A lobbying firm is required to file a separate registration for each client. Organizations employing in-house lobbyists should el labeled "Self" and proceed to line 10.* Self

7. Client Name **Net 2 Phone, Inc.**
Address **520 Broad Street** **8th Floor**
City **Newark** State **NJ** Zip **07102**
8. Principal place of business (if different from line 7)
City _____ State/Zip (or Country) _____
9. General description of client's business or activities
Telecommunications services.

LOBBYISTS

10. Name of each individual who has acted or is expected to act as a lobbyist for the client identified on line 7. If any person listed in this section has served as a "covered executive branch official" or "covered legislative branch official" within two years of first acting as a lobbyist for this client, state the executive and/or legislative position(s) in which the person served.

Name	Covered Official Position (if applicable)
E. Ashton Johnston	
Mark J. Tauber	

Registrant Name: Piper Rudnick LLPClient Name: Net 2 Phone, Inc.**LOBBYING ISSUES**

11. General lobbying issue areas. Select all applicable codes listed in instructions and on the reverse side of Form LD-1, page 1.

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12. Specific lobbying issues (current and anticipated)

Telecommunications; VOIP.**AFFILIATED ORGANIZATIONS**

13. Is there an entity other than the client that contributes more than \$10,000 to the lobbying activities of the registrant in a semiannual period and in whole or major part plans, supervises, or controls the registrant's lobbying activities?

 No. Go to line 14. Yes. Complete the rest of this section for each entity matching the criteria above, then proceed to line 14.

Name	Address	Principal Place of Business (city and state or country)

FOREIGN ENTITIES

14. Is there any foreign entity that:

- a) holds at least 20% equitable ownership in the client or any organization identified on line 13; or
- b) directly or indirectly, in whole or in major part, plans, supervises, controls, directs, finances, or subsidizes activities of the client or any organization identified on line 13; or
- c) is an affiliate of the client or any organization identified on line 13 and has a direct interest in the outcome of the lobbying activity?

 No. Sign and date the registration. Yes. Complete the rest of this section for each entity matching the criteria above, then sign and date the registration.

Name	Address	Principal Place of Business (city and state or country)	Amount of contribution for lobbying activities

Signature


Date 6/24/2004

Printed Name and Title

John H. Zentay - Partner

Form LD-1 (Rev. 06/98)

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