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## LOBBYING REPORT

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

1. Registrant Name <b>Piper Rudnick LLP</b>			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address <b>1200 19th Street, N.W.</b> City <b>Washington</b> State/Zip (or Country) <b>DC 20036</b>			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name <b>John H. Zentay</b>	Telephone <b>(202) 861-6449</b>	E-mail (optional) <b>john.zentay@piperrudnick.com</b>	5. Senate ID # <b>76855-2512</b>
7. Client Name <input type="checkbox"/> Self <b>BDO Seidman, LLP</b>			6. House ID # <b>32113134</b>

**TYPE OF REPORT** 8. Year 2004 Midyear (January 1-June 30)  OR Year End (July 1-De

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 Lobby

### INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<b>INCOME</b> relating to lobbying activities for this reporting period was:	<b>EXPENSES</b> relating to lobbying activities for this reporting period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> >> \$ <u>\$20,000.00</u> Income (nearest \$20,000)	\$10,000 or more <input type="checkbox"/> >> \$ _____ Expenses (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).	<b>14. REPORTING METHOD.</b> Check box to indicate accounting method. See instructions for description of
	<input type="checkbox"/> <b>Method A.</b> Reporting amounts using LDA definit
	<input type="checkbox"/> <b>Method B.</b> Reporting amounts under section 603: the Internal Revenue Code
	<input type="checkbox"/> <b>Method C.</b> Reporting amounts under section 162( Internal Revenue Code

Signature \_\_\_\_\_ Date 8/14/2004

Printed Name and Title John H. Zentay - Partner Page

Registrant Name: Piper Rudnick LLP

Client Name: BDO Seidman, LLP

**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, provide information as requested. Attach additional page(s) as needed.

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


16. Specific Lobbying issues  
**Legislation on tax treatment of financial transactions.**

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

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

Name	Covered Official Position (if applicable)
<b>Eskin, Andrew D.</b>	
<b>Junghans, Paula M.</b>	
<b>Migdail, Evan M.</b>	
<b>Patel, Rita M.</b>	

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

Signature  Date 8/14/2004

Printed Name and Title John H. Zentay - Partner Pa