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LOBBYING REPORT

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

1. Registrant Name Piper Rudnick LLP			
2. Registrant Address <input type="checkbox"/> Check if different than previously reported Address 1200 19th Street, N.W. City Washington State/Zip (or Country) DC 20036			
3. Principal Place of Business (if different from line 2) City _____ State/Zip (or Country) _____			
4. Contact Name John H. Zentay		Telephone (202) 861-6449	E-mail (optional) john.zentay@piperrudnick.com
			5. Senate ID # 76855-1193
7. Client Name <input type="checkbox"/> Self Lehman Bros. Inc.			6. House ID # 32113044

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
INCOME relating to lobbying activities for this reporting period was:	EXPENSES 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).	14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of
	<input type="checkbox"/> Method A. Reporting amounts using LDA definit
	<input type="checkbox"/> Method B. Reporting amounts under section 6033 the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code

Signature _____ Date 01/14/2004

Printed Name and Title John H. Zentay - Partner _____ Page

Registrant Name: Piper Rudnick LLP

Client Name: Lehman Bros. Inc.

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)

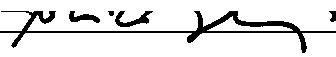
16. Specific Lobbying issues
**H.R.2896 , American Jobs Creation Act of 2003,
S.1637 , Jumpstart Our Business Strength (JOBS) Act,
Revenue-raising proposals affecting corporations and other taxpayers.**

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

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

Name	Covered Official Position (if applicable)
Eskin, Andrew D.	
Migdail, Evan M.	

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