

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

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

SECRETARY OF THE

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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>76855-1775</b>
7. Client Name <input type="checkbox"/> Self <b>Magna Entertainment Corp.</b>			6. House ID # <b>32113101</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
<p><b>INCOME</b> relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> &gt;&gt; \$ <u>\$20,000.00</u> Income (nearest \$20,000)</p> <p>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).</p>	<p><b>EXPENSES</b> relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> &gt;&gt; \$ _____ Expenses (nearest \$20,000)</p> <p><b>14. REPORTING METHOD.</b> Check box to indicate accounting method. See instructions for description of</p> <p><input type="checkbox"/> <b>Method A.</b> Reporting amounts using LDA definition</p> <p><input type="checkbox"/> <b>Method B.</b> Reporting amounts under section 603 the Internal Revenue Code</p> <p><input type="checkbox"/> <b>Method C.</b> Reporting amounts under section 162 Internal Revenue Code</p>

Signature \_\_\_\_\_ Date 8/25/2004

Printed Name and Title John H. Zentay - Partner Pa

Registrant Name: Piper Rudnick LLP

Client Name: Magna Entertainment Corp.

**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 GAM (one per page)

16. Specific Lobbying issues  
**H.R.1223 , Internet Gambling Licensing and Regulation Commission Act,**  
**H.R.21 , Unlawful Internet Gambling Funding Prohibition Act,**  
**H.R.2143 , Unlawful Internet Gambling Funding Prohibition Act,**  
**S.627 , Unlawful Internet Gambling Funding Prohibition Act,**

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>Hyland, James E.</b>	
<b>Meister, Brenda G.</b>	
<b>Phillips, Steven R.</b>	
<b>Zentay, John H.</b>	

19. Interest of each foreign entity in the specific issues listed on line 16 above  Check if None  
**MI Developments, Inc. - interests are those of parent corp.**  
**Stronach Trust (part owner of MI Developments) - interests are those of parent corp.**

Signature \_\_\_\_\_ Date **8/25/2004**

Printed Name and Title **John H. Zentay - Partner** \_\_\_\_\_ P:

Registrant Name: Piper Rudnick LLP

Client Name: Magna Entertainment Corp.

**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

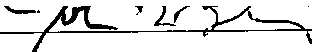
- H.R.1307 , Armed Forces Tax Fairness Act of 2003, provision on alien withholding tax.
- H.R.2896 , American Jobs Creation Act of 2003, provision on alien withholding tax.
- H.R.878 , Armed Forces Tax Fairness Act of 2003, provision on alien withholding tax.
- S.1637 , Jumpstart Our Business Strength (JOBS) Act, provision on alien withholding tax.

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>Migdail, Evan M.</b>	

19. Interest of each foreign entity in the specific issues listed on line 16 above  Check if None  
**MI Developments, Inc. - interests are those of parent corp.**  
**Stronach Trust (part owner of MI Developments) - interests are those of parent corp.**

Signature  Date 01/23/2004

Printed Name and Title John H. Zentay - Partner P