

## LOBBYING REPORT

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

1. Registrant Name:

**LEONARD STREET & DEINARD PA**

2. Address:

150 South Fifth Street, Suite 2300, Minneapolis, MN 55402

3. Principal place of business (if different from line 2):

4. Contact Name: DAVID N. HAYNES

Telephone: 6133351606

E-mail (optional): david.haynes@leonard.com

Senate ID #: 70871-36

House ID #:

7. Client Name:  Self

**DAKOTA, MINNESOTA & EASTERN RAILROAD CORP**

### TYPE OF REPORT

8. Year 2007 Midyear (January 1 - June 30):  OR Year End (July 1 - December 31):

9. Check if this filing amends a previously filed version of this report:

10. Check if this is a Termination Report:  => Termination Date: May 01, 2007 11. No Lobbying Activity:

### INCOME OR EXPENSES

Complete Either Line 12 OR Line 13

#### 12. Lobbying Firms

**INCOME** relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more:  => Income (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).

#### 13. Organizations

**EXPENSES** relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more:  => Expenses (nearest \$20,000): \_\_\_\_\_

#### 14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

- Method A.** Reporting amounts using LDA definitions only  
 **Method B.** Reporting amounts under section 6033(b)(8) of the Internal Revenue Code  
 **Method C.** Reporting amounts under section 162(e) of the Internal Revenue Code

Registrant Name: LEONARD STREET & DEINARD PA Client Name: DAKOTA, MINNESOTA & EASTERN RAILROAD 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:

Treasury Guidance and Legislative Proposal regarding Internal Revenue Code 45G.

17. House(s) of Congress and Federal agencies contacted: **None**

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

Name: HAYNES, DAVID

Covered Official Position (if applicable): N/A

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

Signature: ON FILE Date: Aug 07, 2007

Printed Name and Title: DAVID N. HAYNES, SHAREHOLDER -

**Information Update Page:**

**Complete ONLY where registration information has changed.**

**LOBBYIST UPDATE**

**23. Name of each previously reported individual who is NO LONGER expected to act as a lobbyist for the client**

**ISSUE UPDATE**

**24. General lobbying issues previously reported that NO LONGER pertain**

**AFFILIATED ORGANIZATIONS**

**25. Add the following organization(s)**

**26. Name of each previously reported organization that is NO LONGER affiliated with the registrant or client**

**FOREIGN ENTITIES**

**27. Add the following foreign entities**

**28. Name of each previously reported foreign entity the NO LONGER owns, OR controls, OR is affiliated with the registrant, client or affiliated organization**

Signature: ON FILE      Date: Aug 07, 2007

Printed Name and Title: -