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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			5. Senate ID # 76855-696
Telephone (202) 861-6449			E-mail (optional) john.zentay@piperrudnick.com
7. Client Name <input type="checkbox"/> Self Starwood Hotels & Resorts Worldwide, Inc.			6. House ID # 32113083

TYPE OF REPORT 8. Year 2003 Midyear (January 1-June 30) **OR** Year End (July 1-Dec

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>\$300,000.00</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 definition
	<input type="checkbox"/> Method B. Reporting amounts under section 6033 of the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Signature _____ Date 2/14/2004

Printed Name and Title John H. Zentay - Partner Pa

Registrant Name: Piper Rudnick LLP

Client Name: Starwood Hotels & Resorts Worldwide, Inc.

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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 FOR (one per page)
- 16. Specific Lobbying issues
Iraq reconstruction and other international issues.

- 17. House(s) of Congress and Federal agencies contacted
Department of State
House of Representatives
Senate

Check if None

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

Name	Covered Official Position (if applicable)
Bernhard, Berl	
Levinson, Lawrence E.	
Meister, Brenda G.	

- 19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

Signature _____ Date 2/14/2004

Printed Name and Title John H. Zentay - Partner Pa

Registrant Name: Piper Rudnick LLP

Client Name: Starwood Hotels & Resorts Worldwide, Inc.

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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 RES (one per page)
- 16. Specific Lobbying issues
Labor issues, including proposals regarding the minimum wage.

- 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)
Bernhard, Berl	
Meister, Brenda G.	
Merrigan, John A.	
Migdail, Evan M.	

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

Signature _____ Date 2/14/2004

Printed Name and Title John H. Zentay - Partner Pa

Registrant Name: Piper Rudnick LLP

Client Name: Starwood Hotels & Resorts Worldwide, Inc.

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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.1890 , Real Estate Investment Trust Improvement Act of 2003,
H.R.2 , Jobs and Growth Tax Act of 2003,
Pension issues.
Depreciation reform.

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)
Meister, Brenda G.	
Merrigan, John A.	
Migdail, Evan M.	

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

Signature  Date 2/14/2004

Printed Name and Title John H. Zentay - Partner Page