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LOBBYING REPORT

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

1. Registrant Name DLA Piper Rudnick Gray Cary US 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@dlapiper.com	5. Senate ID # 76855-1775
7. Client Name <input type="checkbox"/> Self Magna Entertainment Corp.			6. House ID # 32113101

TYPE OF REPORT 8. Year 2004 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 Lobbyi

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organizations
<p>INCOME 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"/> >> \$ <u>\$40,000.00</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>EXPENSES 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"/> >> \$ _____ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description of</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033 the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(c) Internal Revenue Code</p>

Signature _____ Date _____

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

Registrant Name: DLA Piper Rudnick Gray Cary US 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)
Eskin, Andrew D.	
Hyland, James E.	
Raymond, Joshua H.	
Zentay, John H.	

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 _____

Printed Name and Title **John H. Zentay - Partner** _____ Pag

Registrant Name: DLA Piper Rudnick Gray Cary US 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
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)
Eskin, Andrew D.	
Migdail, Evan M.	

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 _____

Printed Name and Title **John H. Zentay - Partner** _____ Pag

Registrant Name: DLA Piper Rudnick Gray Cary US LLP

Client Name: Magna Entertainment Corp.

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

21. Client new principal place of business (if different from line 20)

City State/Zip (or Country)

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is **no longer** expected to act as a lobbyist for the client
Meister, Brenda G.

ISSUE UPDATE

24. General lobbying issues previously reported that **no longer** pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Bus (city and state or cour

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

Name	Address	Principal Place of Business (city and state or country)	Amount of contribution for lobbying activities

28. Name of each previously reported foreign entity that **no longer** owns, or controls, or is affiliated with the registrar or affiliated organization

Signature _____ Date _____



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