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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 # 76855-532			
7. Client Name <input type="checkbox"/> Self New England Fuel Institute			6. House ID # 32113070

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>\$120,000.00</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 6032 the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162 Internal Revenue Code

Signature _____ Date **8/14/2004**

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

Registrant Name: Piper Rudnick LLP

Client Name: New England Fuel Institute

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 FUE (one per page)
16. Specific Lobbying issues
H.R. 3971, Highway Reauthorization Tax Act of 2004, provisions on energy excise taxes.
H.R.3550, Transportation Equity Act: A Legacy for Users,
H.R.4568, Department of the Interior and Related Agencies Appropriations Act, 2005, appropriations for oil heat research.
H.R.6 , Energy Policy Act of 2003, provisions on Strategic Petroleum Reserve, energy efficient tax, Northeast Reserve, and PUHCA repeal.
S.1072, Safe, Accountable, Flexible, and Efficient Transportation Equity Act of 2003,
S.157, Chemical Security Act of 2003,
S.1637, Jumpstart Our Business Strength (JOBS) Act, provisions on energy excise taxes.
S.2095, Energy Policy Act of 2003, appropriations for laboratory for oil heat research.
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)
Grant, Andrea J.	
Hyland, James E.	
Jones, Lisa L.	
Merrigan, John A.	
Mietus, Jr., John R.	
Migdail, Evan M.	
Minor, William H.	

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



Signature  Date 01/14/2004

Printed Name and Title John H. Zentay - Partner Pa

Registrant Name: Piper Rudnick LLP

Client Name: New England Fuel Institute

Item	Description	Data
16	Lobbying Issues	Fiscal Year 2005 Interior appropriations, appropriations for laboratory for heat research. Low Income Home Energy Assistance Program appropriations. Heating oil issues generally.
18a	Lobbyist Name	Phillips, Steven R.
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	VanBuren, Lynn M.
18b	Covered Official Position	
18c	New Lobbyist	No
18a	Lobbyist Name	Zentay, John H.
18b	Covered Official Position	
18c	New Lobbyist	No

