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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
<b>INCOME</b> relating to lobbying activities for this reporting period was:	<b>EXPENSES</b> 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>\$20,000.00</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).	<b>14. REPORTING METHOD.</b> Check box to indicate accounting method. See instructions for description of
	<input type="checkbox"/> <b>Method A.</b> Reporting amounts using LDA definit
	<input type="checkbox"/> <b>Method B.</b> Reporting amounts under section 6033 of the Internal Revenue Code
	<input type="checkbox"/> <b>Method C.</b> Reporting amounts under section 162(e) of the Internal Revenue Code

Signature \_\_\_\_\_ Date **8/14/2004**

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 8/14/2004

Printed Name and Title John H. Zentay - Partner Page \_\_\_\_\_

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 8/14/2004

Printed Name and Title John H. Zentay - Partner Page

Registrant Name: Piper Rudnick 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

**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 Bu (city and state or cou

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
MI Developments, Inc.	455 Magna Drive Aurora, Ontario L4G 7A9 Canada		\$0.00

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

**Magna International Inc.**



Signature  Date 8/14/2004

Printed Name and Title John H. Zentay - Partner Pa



Registrant Name: Piper Rudnick LLPClient Name: Magna Entertainment Corp.

Item	Description	Data
27a	Foreign Entities - Name	Stronach Trust (part owner of MI Developments)
27b	Foreign Entities - Address	455 Magna Drive Aurora, Ontario L4G 7A9 Canada
27c	Foreign Entities - PPOB	
27d	Foreign Entities - \$	\$0.00
27e	Foreign Entities - %	0.00%

