

Clerk of the House of Representatives
Legislative Resource Center
B-106 Cannon Building
Washington, DC 20515

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510

LOBBYING REPORT

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

1. Registrant name Angus & Nickerson LLC			
2. Address <input type="checkbox"/> Check if different than previously reported 101 Constitution Ave., NW Suite 900 Washington DC 20001			
3. Principal place of business (if different than line 2) City State/Zip or Country			
4a. Contact Name Mr. Gregory Nickerson		b. Telephone number 202-742-4560	c. E-mail nickerson@angusnickerson.com
7. Client Name <input type="checkbox"/> Self Bank of America Corporation			5. Senate I 6. House II


TYPE OF REPORT 8. Year 2005 Midyear (January 1-June 30) OR Year End (July 1)

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 Lo

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 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</u>		\$10,000 or more <input type="checkbox"/> ⇨ \$ _____	
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 accounting method. See instructions for descri	
		<input type="checkbox"/> Method A. Reporting amounts using LD.	
		<input type="checkbox"/> Method B. Reporting amounts under sec Internal Revenue Code	
		<input type="checkbox"/> Method C. Reporting amounts under sec Revenue Code	

Signature Gregory S Nickerson  Digitally signed by Gregory S Nickerson
Date 2/15/2006 Senate Password _____

Printed Name and Title **Gregory Nickerson**

1000140120

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LD-2DS (Rev. 4.06)

Registrant Name Angus & Nickerson LLC

Client Name Bank of America Corporation

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which engaged in lobbying on behalf of the client during the reporting period. **Using a separate page for each information as requested. Attach additional page(s) as needed.**

15. General issue area code TAX - Taxation/Internal Revenue Code (one per page)

16. Specific lobbying issues

Dual consolidated loss rules

17. House(s) of Congress and Federal agencies contacted Check if None

Department of Treasury

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

Name		Covered Official Position (if applicable)
Gregory	Nickerson	Tax Counsel, Committee on Ways and Means
Barbara	Angus	International Tax Counsel, Dept. of Treasury

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

Signature Document digitally signed on Page 1.

Date 2/15/2006

Printed Name and Title Gregory Nickerson

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