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LOBBYING REPO

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

1. Registrant Name <input checked="" type="checkbox"/> Organization <input type="checkbox"/> Individual							
ANGUS & NICKERSON LLC							
2. Address <input type="checkbox"/> Check if different than previously reported							
Address1	101 CONSTITUTION AVENUE NW	Address2	SUITE 900				
City	WASHINGTON	State	DC	Zip Code	20001	Count	
3. Principal place of business (if different than line 2)							
City		State		Zip Code		Count	
4a. Contact Name		b. Telephone Number		c. E-mail		5. Senat	
Ms. BARBARA ANGUS		(202) 742-4560		angus@angusnickerson.com			
<input type="checkbox"/> International Number							
7. Client Name <input type="checkbox"/> Self						6. Hous	
WAL-MART STORES, INC.						37434	

TYPE OF REPORT 8. Year 2006 Midyear (January 1-June 30) Year End (July 1-December 31)

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 Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying INCOME relating to lobbying activities for this reporting period was: <u>Less than \$10,000</u> <input type="checkbox"/> <u>\$10,000 or more</u> <input checked="" type="checkbox"/> \$ <u>20,000.00</u> 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).	13. Organizations EXPENSE relating to lobbying activities for this reporting period were: <u>Less than \$10,000</u> <input type="checkbox"/> <u>\$10,000 or more</u> <input type="checkbox"/> \$ _____ 14. REPORTING Check box to indicate accounting method. See instructions for description <input type="checkbox"/> Method A. Reporting amounts using LDA definitions <input type="checkbox"/> Method B. Reporting amounts under section 6033(b), Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e), Internal Revenue Code
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Signature

Barbara M. Angus

Date

2/21

000004357

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 Taxation/Internal Revenue Code (one per page)

16. Specific lobbying issues

International tax issues

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

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

Name			Covered Official Position (if applicable)
First	Last	Suffix	
Barbara	Angus		International Tax Counsel, Treasury Department
Gregory	Nickerson		Tax Counsel, Committee on Ways and Means

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

0000043574

