

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

SECRETARY OF THE SENATE  
OFFICE OF PUBLIC RECORDS  
AUG 22 2007  
**LOBBYING REPORT**

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

<b>1. Registrant Name</b> <input checked="" type="checkbox"/> Organization <input type="checkbox"/> Individual							
ANGUS & NICKERSON LLC							
<b>2. Address</b> <input type="checkbox"/> Check if different than previously reported							
Address1	101 CONSTITUTION AVENUE NW	Address2	SUITE 900				
City	WASHINGTON	State	DC	Zip Code	20001	-	Cour
<b>3. Principal place of business (if different than line 2)</b>							
City		State		Zip Code		-	Cour
<b>4a. Contact Name</b>		<b>b. Telephone Number</b>		<b>c. E-mail</b>		<b>5. Sen</b>	
Ms. BARBARA ANGUS		(202) 742-4560		angus@angusnickerson.com			
<input type="checkbox"/> International Number							
<b>7. Client Name</b> <input type="checkbox"/> Self						<b>6. Hou</b>	
AMERICAN INTERNATIONAL GROUP, INC						3743	

**TYPE OF REPORT** 8. Year 2007 Midyear (January 1-June 30)  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 Lobbying Activ

**INCOME OR EXPENSES - Complete Either Line 12 OR Line 13**

12. Lobbying	13. Organizations
<b>INCOME</b> relating to lobbying activities for this reporting period was:	<b>EXPENSE</b> relating to lobbying activities for this reporting period was:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> \$ <u>60,000.00</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).	<b>14. REPORTING</b> Check box to indicate accounting method. See instructions for description: <input type="checkbox"/> <b>Method A.</b> Reporting amounts using LDA definition <input type="checkbox"/> <b>Method B.</b> Reporting amounts under section 6033(c) Internal Revenue Code <input type="checkbox"/> <b>Method C.</b> Reporting amounts under section 162(e) Internal Revenue Code

Signature  Barbara Angus Date 08/1

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**Printed Name and Title** Barbara M. Angus

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**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   (one per page)

16. Specific lobbying issues

Taxation of life insurance products; HR. 1509; S.940; S.349; international tax issues, including foreign tax credit issues; 7701

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

Department of the Treasury

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

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