

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

07 AUG 22 AM 11:12
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LOBBYING REPC

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

1. Registrant Name Organization Individual
ANGUS & NICKERSON LLC

2. Address Check if different than previously reported
Address1 101 CONSTITUTION AVENUE NW Address2 SUITE 900
City WASHINGTON State DC Zip Code 20001 - Cour

3. Principal place of business (if different than line 2)
City State Zip Code - Cour

4a. Contact Name Ms. BARBARA ANGUS
b. Telephone Number (202) 742-4560 International Number
c. E-mail angus@angusnickerson.com

5. Sen

7. Client Name Self
NATIONAL ASSOCIATION OF REAL ESTATE INVESTMENT TRUSTS

6. Hou
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 No Lobbying Activ

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying	13. Organizations
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"/> \$ 100,000.00	EXPENSE relating to lobbying activities for this reporting period were: <u>Less than \$10,000</u> <input checked="" type="checkbox"/> <u>\$10,000 or more</u> <input checked="" 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 Check box to indicate accounting method. See instructions for description: <input checked="" type="checkbox"/> Method A. Reporting amounts using LDA definition <input type="checkbox"/> Method B. Reporting amounts under section 6033(e) Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code

Signature ✓

Barbara Angus

Date 08/1

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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 Taxation/Internal Revenue Code (one per page)

16. Specific lobbying issues

Tax treaty treatment of real estate investment trusts

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

0000090378

