

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

RECEIVED
SECRETARY OF THE SENATE
PUBLIC RECORDS

07 FEB 26 PM 12:23

LOBBYING REPO

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

Coun

3. Principal place of business (if different than line 2)

City

State

Zip Code

Coun

4a. Contact Name

b. Telephone Number

c. E-mail

International Number

5. Sena

Ms. BARBARA ANGUS

(202) 742-4560

angus@angusnickerson.com

7. Client Name Self

6. Hous

NATIONAL ASSOCIATION OF REAL ESTATE INVESTMENT TRUSTS

37434

TYPE OF REPORT

8. Year 2006

Midyear (January 1-June 30)

Year End (July 1-Dece

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 Activi

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000

\$10,000 or more \$ 100,000.00

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 re were:

Less than \$10,000

\$10,000 or more \$

14. REPORTING

Check box to indicate accounting method. See instructions for description

Method A. Reporting amounts using LDA definition:

Method B. Reporting amounts under section 6033(b) Internal Revenue Code

Method C. Reporting amounts under section 162(e) Revenue Code

Signature

Barbara M Angus

Date

02

000004350

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

0000043560

