

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
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SECRETARY OF THE SENATE
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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 USA			
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	5. Senate ID #
7. Client Name <input type="checkbox"/> Self Air Products and Chemicals			6. House ID # 37434015

TYPE OF REPORT 8. Year 2005 Midyear (January 1-June 30) OR Year End (July 1-December 31)

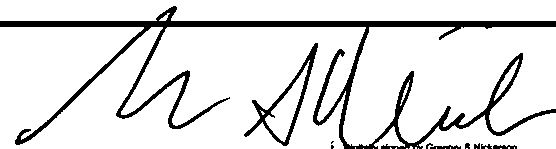
9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report ⇨ Termination Date _____ 11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p align="center">12. Lobbying Firms</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input checked="" type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇨ \$ _____</p> <p>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).</p>	<p align="center">13. Organizations</p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇨ \$ _____</p> <p>14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of option:</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Revenue Code</p>
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1000140432

Signature 
 Senate Password

Printed Name and Title Gregory Nickerson
 Date 2/15/2006

Registrant Name Angus & Nickerson LLC

Client Name Air Products and Chemicals

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant is engaged in lobbying on behalf of the client during the reporting period. **Using a separate page for each code,** 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

R&D tax credit

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

House of Representatives, Senate, and OMB

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

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