

SECRETARY OF THE SENATE
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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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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 Check if different than previously reported
101 Constitution Avenue 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 Ms. Barbara Angus	b. Telephone number (202) 742-4560	c. E-mail angus@angusnickerson.com	5. Senate ID #
7. Client Name National Association of Real Estate Investment Trusts			6. House ID # 37434026

TYPE OF REPORT 8. Year 2006 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>12. Lobbying Firms</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> ⇨ \$ <u>100,000</u></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>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 options.</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 the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>
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[Edit Form >](#)

Signature _____ Date _____

Printed Name and Title Barbara M. Angus

1000233067

Registrant Name Angus & Nickerson LLC

Client Name National Association of Real Estate Investment Trusts

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

Tax treaty treatment of real estate investment trusts

17. House(s) of Congress and Federal agencies contacted None House Senate Other

Department of the Treasury

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

Name	Covered Official Position (if applicable)
Barbara Angus	International Tax Counsel, Department of Treasury
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

Signature Barbara M Angus Date 8/14/06

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