

the House of Representatives
Legislative Resource Center
106 Cannon Building
Washington, DC 20515

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510

SECRETARY OF THE

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LOBBYING REPO

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

1. Registrant Name <input checked="" type="checkbox"/> Organization <input type="checkbox"/> Individual								
ANGUS & NICKERSON LLC								
2. Address <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	
3. Principal place of business (if different than line 2)								
City		State		Zip Code		-	Cour	
4a. Contact Name			b. Telephone Number		c. E-mail		5. Sen:	
Ms. BARBARA ANGUS			(202) 742-4560		angus@angusnickerson.com			
7. Client Name <input type="checkbox"/> Self								6. Hou
JP MORGAN CHASE AND CO.								3743

TYPE OF REPORT 8. Year 2006 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 Acti

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

12. Lobbying	13. Organizations
INCOME relating to lobbying activities for this reporting period was:	EXPENSE relating to lobbying activities for this were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> \$ <u>20,000.00</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).	14. REPORTING Check box to indicate accounting method. See instructions for descriptive
	<input type="checkbox"/> Method A. Reporting amounts using LDA definiti
	<input type="checkbox"/> Method B. Reporting amounts under section 6033 Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(i) Revenue Code

Signature

Barbara M Angus

Date

07

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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

Dual consolidated loss rules

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 Departmer
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

[Empty box for foreign entity interest]

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