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LOBBYING REPORT

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

1. Registrant name
 Organization **Angus & Nickerson LLC**

2. Address Check if different than previously reported
 101 Constitution Ave., NW Suite 900
 City **Washington** State **DC** Zip Code **20001** Country **USA**

3. Principal place of business (if different than line 2)
 City State Zip Code Country
 City State/Zip or Country

4a. Contact Name Prefix Full Name Mr. Greg Nickerson	b. Telephone number (202) 742-4560	c. E-mail nickerson@angusnickerson.com	5. Senate ID #
7. Client Name <input type="checkbox"/> Self Bank of America Corporation			6. House ID # 37434013

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 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 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(c) of the Internal Revenue Code</p>
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Form Complete

Greg Nickerson 8/8/05

Registrant Name Angus & Nickerson LLC Client Name Bank of America Corporation

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the reg 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 *Add page to continue specific issues description for this issue*

Dual consolidated loss rules

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

Department of the Treasury and Senate

18. Name of each individual who acted as a lobbyist in this issue area *Add a page to continue adding lobbyists for this issue*

First Name	Name Last Name	Suffix	Covered Official Position (if applicable)
Gregory	Nickerson		Tax Counsel, Committee on Ways and Means
Barbara	Angus		International Tax Counsel, Department of Treasury

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Gregory S. Nickerson 0101-1111-1111

Printed Name and Title Gregory S. Nickerson

LD-2DS (REV. 4/03)

Page 2 of 6

Registrant Name Angus & Nickerson LLC

Client Name Bank of America Corporation

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

Address

City

State

Zip Code

Country

21. Client new principal place of business (if different than line 20)

City

State

Zip Code

Country

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is **no longer** expected to act as a lobbyist for the client

First Name

Last Name

Suffix

First Name

Last Name

Suffix

1

3

2

4

ISSUE UPDATE

Find the code to select below.

24. General lobbying issues that **no longer** pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal place of Business (city and state or country)
	Address C/S/Z	City State Country
	Address C/S/Z	City State

26. Name of each previously reported organization that is **no longer** affiliated with the registrant or client

1

2

3

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Street Address City	Address State/Province Country	Principal place of business (city and state or country) City State Country	Amount of contribution for lobbying activities	Ownership percentage client

28. Name of each previously reported foreign entity that **no longer** owns, or controls, or is affiliated with the registrant, client or affiliated organization

1

3

5

2

4

6

Angus & Nickerson 8/28/05

Printed Name and Title 
Gregory S. Nickerson

LD-2DS (REV. 4/03)