PRIMARY LAYOUT
2006 YEAR-END TAX REPORTING INFORMATION

Primary Layout Report Date: 1/11/2007*
* Revised

DUE JANUARY 9, 2007

This spreadsheet and the accompanying instructions do not constitute, and should not be considered a substitute for, legal advice. The rules governing the proper tax characterization of distributions by mutual funds can be complex. Each fund should consult its own tax advisor regarding the proper tax characterization and reporting of the fund's distributions. ***Please note that AMT should be provided in Column 31 as a percentage of Column 30, not an amount.***

Please list Securities in Cusip Order (Skip Rows Between Entries)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
										Year Included in Shareholders' Income			Form 1099 Box 1a Breakdown			Box 1a Total	Form 1099 Box 1b Breakdown			Box 1b Total	Box 2a	Box 2b	Box 2c	Box 2d	Box 3	Box 6	Box 8	Box 9	
Security Description (Fund Name)	CUSIP	Ticker Symbol	Estimated (E)	Reclass (R)	Corrected (C)	Record Date	Ex-Dividend Date	Payable Date	Total Distribution Per Share (11+12+13)	2005 (Prior Year)	2007 (Next Year)	2006 (Current Year) (14+15+22+26+28+30)	Income Dividends	Short-term Capital Gain	Foreign Tax Paid	Ordinary Dividends (14+15+16)	Qualified Income Dividends	Qualified Short-term Gains	Qualified Foreign Tax Paid	Qualified Dividends (18+19+20)	Total Capital Gain Distr.	Unrecap Sec. 1250 Gain	Section 1202 Gain	Collectibles (28%) Gain	Nondividend Distributions	Foreign Tax Paid	Cash Liquidation Distr	Noncash Liquidation Distr	Exempt Interest Dividends
General American Investors Company, Inc.																													
Common	368802104	GAM				1/30/2006	1/26/2006	2/13/2006	$0.138000			$0.138000	$0.000000	$0.000000		$0.000000	$0.000000			$0.000000	$0.138000								
Common	368802104	GAM				11/10/2006	11/8/2006	12/21/2006	$3.000000			$3.000000	$0.333952	$0.000000		$0.333952	$0.333952			$0.333952	$2.666048								
									$3.138000			$3.138000	$0.333952	$0.000000		$0.333952	$0.333952			$0.333952	$2.804048								
Preferred	368802401	GAM PR B				3/7/2006	3/3/2006	3/24/2006	$0.371875			$0.371875	$0.039403	$0.000000		$0.039403	$0.039403			$0.039403	$0.332472								
Preferred	368802402	GAM PR B				6/7/2006	6/5/2006	6/26/2006	$0.371875			$0.371875	$0.039403	$0.000000		$0.039403	$0.039403			$0.039403	$0.332472								
Preferred	368802403	GAM PR B				9/7/2006	9/5/2006	9/25/2006	$0.371875			$0.371875	$0.039403	$0.000000		$0.039403	$0.039403			$0.039403	$0.332472								
Preferred	368802404	GAM PR B				12/7/2006	12/5/2006	12/26/2006	$0.371875			$0.371875	$0.039403	$0.000000		$0.039403	$0.039403			$0.039403	$0.332472								
									$1.487500			$1.487500	$0.157612	$0.000000		$0.157612	$0.157612			$0.157612	$1.329888								

Company Contact: Eugene S. Stark 212-916-8447; stark@gainv.com

Date: January 4, 2007

eld/TaxInfo/Tax2007/2006PrimaryLayou