

LOBBYING REPORT

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

1. Registrant Name:

HECHT SPENCER & ASSOCIATES, INC.

2. Address:

499 SOUTH CAPITOL STREET, S.W. SUITE #507, WASHINGTON, DC 20003

3. Principal place of business (if different from line 2):

Country: City: State/Zip(or Country):

4. Contact Name: SANDRA S. CAMMER

Telephone: 202-554-2881

E-mail (optional): scammer@hecht.com

Senate ID #: 17966-101

House ID #: 31265009

7. Client Name: Self

J.C. PENNEY CORPORATION, INC.

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

12. Lobbying Firms

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000:

\$10,000 or more: => Income (nearest \$20,000): 45,000.00

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).

13. Organizations

EXPENSES relating to lobbying activities for this reporting period were:

Less than \$10,000:

\$10,000 or more: => Expenses (nearest \$20,000): _____

14. Reporting Method.

Check box to indicate expense accounting method. See instructions for description of options.

Method A. Reporting amounts using LDA definitions only

Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code

Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Registrant Name: HECHT SPENCER & ASSOCIATES, INC. Client Name: J.C. PENNEY CORPORATION, INC.

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: EDU (one per page)

16. Specific lobbying issues:

S. 9 - The Lifetime of Education Opportunities Act of 2005 - provisions related to policies and funding for afterschool programs.

17. House(s) of Congress and Federal agencies contacted:**None**

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

Name: GRAMS, RODNEY R.

Covered Official Position (if applicable):

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable):

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable):

Name: PHIFER, FRANKLIN C.

Covered Official Position (if applicable):

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

Registrant Name: HECHT SPENCER & ASSOCIATES, INC. Client Name: J.C. PENNEY CORPORATION, INC.

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: RET (one per page)

16. Specific lobbying issues:

H.R. 2830 - Pension Protection Act of 2005 - provisions making permanent the pension and IRA provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA).

17. House(s) of Congress and Federal agencies contacted:

U.S. Senate

U.S. House of Representatives

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

Name: GRAMS, RODNEY R.

Covered Official Position (if applicable):

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable):

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable):

Name: PHIFER, FRANKLIN C.

Covered Official Position (if applicable):

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

Registrant Name: HECHT SPENCER & ASSOCIATES, INC. Client Name: J.C. PENNEY CORPORATION, INC.

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 (one per page)

16. Specific lobbying issues:

H.R. 4297 and S. 2020 - Tax Relief Extension Reconciliation Act of 2005 - provisions relating to corporate tax deductions (became P.L. 109-222); H.R. 2830 - Pension Protection Act of 2005 - provisions relating to corporate tax deductions.

17. House(s) of Congress and Federal agencies contacted:

U.S. Senate

U.S. House of Representatives

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

Name: GRAMS, RODNEY R.

Covered Official Position (if applicable):

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable):

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable):

Name: PHIFER, FRANKLIN C.

Covered Official Position (if applicable):

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

Registrant Name: HECHT SPENCER & ASSOCIATES, INC. Client Name: J.C. PENNEY CORPORATION, INC.

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: TRD (one per page)

16. Specific lobbying issues:

H.R. 886 and S. 191 - Tariff Relief Assistance for Developing Economies Act of 2005 (TRADE Act of 2005) - all provisions relating to import quotas and duties on textiles and apparel; H.R. 1575 and S. 295 - bills to authorize appropriate action if the negotiations with the People's Republic of China regarding China's undervalued currency are not successful; provisions relating to imposition of tariffs on imports from China; H.R. 4944 - Miscellaneous Trade and Technical Corrections Act of 2006 - provisions relating to imports of textiles, apparel and footwear; H.R. 5070 - Trade Preference Extension and Expansion Act of 2006 - entire bill; H.R. 5602 and S. 3495 - To authorize the extension of nondiscriminatory treatment (normal trade relations) to the products of Vietnam - entire bill; U.S. - China trade relations - legislative and administrative actions relating to duties and quotas on imports; Bilateral and Regional Free Trade Agreement (FTAs) negotiations - monitor U.S. position on textiles and apparel.

17. House(s) of Congress and Federal agencies contacted:

U.S. Senate

U.S. House of Representatives

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

Name: GRAMS, RODNEY R.

Covered Official Position (if applicable):

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable):

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable):

Name: PHIFER, FRANKLIN C.

Covered Official Position (if applicable):

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

Signature: ON FILE Date: Jul 31, 2006

Printed Name and Title: Timothy P. Hecht, Vice President -

Information Update Page:

Complete ONLY where registration information has changed.

LOBBYIST UPDATE

23. Name of each previously reported individual who is NO LONGER expected to act as a lobbyist for the client

Name: Grams, Rodney R.

ISSUE UPDATE

24. General lobbying issues previously reported that NO LONGER pertain

CPT

AFFILIATED ORGANIZATIONS

25. Add the following organization(s)

26. Name of each previously reported organization that is NO LONGER affiliated with the registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

28. Name of each previously reported foreign entity the NO LONGER owns, OR controls, OR is affiliated with the registrant, client or affiliated organization

Signature: ON FILE Date: Jul 31, 2006

Printed Name and Title: TIMOTHY P. HECHT, VICE PRESIDENT -