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LOBBYING REPORT

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

1. Registrant Name Hecht, Spencer & Associates			
2. Address <input type="checkbox"/> Check if different than previously reported 499 South Capitol Street, SW, #507			
3. Principal Place of Business (if different from line 2) City: Washington		State/Zip (or Country) D.C. 20003	
4. Contact Name Nelle D. Grauel	Telephone (202) 554-2881	E-mail (optional) N/A	5. Senate ID # 17966-101
7. Client Name <input type="checkbox"/> Self J.C. Penney Company, Inc.			6. House ID # 31265-009

TYPE OF REPORT B. Year 1999 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	13. Organization
INCOME relating to lobbying activities for this reporting period was:	EXPENSES relating to lobbying activities for this reporting period were:
Less than \$10,000 <input type="checkbox"/>	Less than \$10,000 <input type="checkbox"/>
\$10,000 or more <input checked="" type="checkbox"/> ⇒ \$ 100,000 <small>(Income (nearest \$20,000))</small>	\$10,000 or more <input type="checkbox"/> ⇒ <small>Expenses (nearest \$20,000)</small>
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 METHOD. Check box to indicate expense accounting method. See instructions for description of options.
	<input type="checkbox"/> Method A. Reporting amounts using LDA definitions only
	<input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(8) of the Internal Revenue Code
	<input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code

Signature _____

Printed Name and Title _____

Registrant Name Hecht, Spencer & Associates Client Name J.C. Penney Company, 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

- S.646 & H.R.1546 - Retirement Saving Opportunity Act of 1999
- all provisions relating to highly compensated employees
- S.741 - Pension Coverage & Portability Act - all provisions relating to highly compensated employees
- S.1429 - Taxpayer Refund Bill - all provisions relating to highly compensated employees
- H.R.10 - Financial Services Act - all provisions relating to highly compensated employees
- H.R.1102 - Comprehensive Retirement Security & Pension Reform Act
- all provisions relating to highly compensated employees
- H.R.2488 - Financial Freedom Act of 1999 - all provisions relating to highly compensated employees
- H.R.3081 - Minimum Wage Bill - all provisions relating to highly compensated employees

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

U.S. Senate
U.S. House of Representatives

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

Name	Covered Official Position (if applicable)	New
William H. Hecht		<input type="checkbox"/>
Timothy P. Hecht		<input type="checkbox"/>
Franklin C. Phifer, Jr.	Minority Counsel, House Ways & Means	<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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

Signature William H. Hecht Date _____

Printed Name and Title _____

Registrant Name Hecht, Spencer & Associates Client Name J.C. Penney Company, 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 HCR (one per page)

17. Specific lobbying issues

H.R.2990 & S.1344 - Managed Care Regulation - all provisions relating to ERISA preemption
H.R.2723 - Managed Care Improvement Act - all provisions relating to ERISA preemption
H.R.2824 - Health Care Quality & Choice Act - all provisions relating to ERISA preemption

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

U.S. Senate
U.S. House of Representatives

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

Name	Covered Official Position (if applicable)	New
William H. Hecht		<input type="checkbox"/>
Timothy P. Hecht		<input type="checkbox"/>
Franklin C. Phifer, Jr.	Minority Counsel, House Ways & Means	<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

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

Signature _____ Date February 14, 2000

Printed Name and Title William H. Hecht, President

Registrant Name Hecht, Spencer & Associates Client Name J.C. Penney Company, Inc.

Information Update Page – Complete ONLY where registration information has changed

20. Client new address

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

City _____ State/Zip (or 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

Douglas S. Wiley

ISSUE UPDATE

24. General lobbying issue previously reported that no longer pertain.

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

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

Name	Address	Principal Place of Business (city and state and country)	Amount of Contribution for Lobbying activities	Ownership percentage in client

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

Signature *William H. Hecht* Date February 14, 2000

Printed Name and Title William H. Hecht, President