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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 Jackie West	Telephone (202) 554-2881	E-mail (optional) N/A	5. Senate 17
7. Client Name <input type="checkbox"/> Self Brown & Williamson			6. House 31

TYPE OF REPORT 8. Year 2003 Midyear (January 1-June 30) OR Year End (July 1-

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 Lob

INCOME OR EXPENSES – Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organization
<p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> ⇒ \$ 280,000.00 Income (nearest \$20,000)</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>EXPENSES relating to lobbying activities for this period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> ⇒ Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for descriptive details.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6113 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 6113 Internal Revenue Code</p>

Signature _____

Printed Name and Title _____

00000451099

Registrant Name Hecht, Spencer & Associates Client Name Brown & Williamson Tobacco Corp

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which engaged in lobbying on behalf of the client during the reporting period. **Using a separate page for each information as requested.** Attach additional page(s) as needed.

15. General issue area code TOB (one per page)

16. Specific lobbying issues

- H.R.140 – Tobacco Livelihood & Economic Assistance for our Farmers Act (McIntyre) – entire bill
- H.R.245 – Tobacco Equity Elimination Act of 2003 (Fletcher)– entire bill
- H.R.986 – Tobacco Market Transition Act (Goode) – entire bill
- S.1177 – PACT Act (Hatch) – entire bill
- S.1490 – Tobacco Market Transition Act of 2003 – entire bill

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)
William H. Hecht	
Timothy P. Hecht	
Franklin C. Phifer, Jr.	
Stuart K. Spencer	
Walter D. Huddleston	
Rodney Grams	

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

B.A.T. Industries, identified on LD-1 as Brown & Williamson Tobacco Corporation's parent company, legislation that regulates tobacco use and tobacco products.

Signature _____ Date _____

Printed Name and Title _____

FD-302 (Rev. 6/09)

Registrant Name **Hecht, Spencer & Associates** Client Name **Brown & Williamson Tobacco Corp**

00000451100

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which engaged in lobbying on behalf of the client during the reporting period. **Using a separate page for each** information as requested. Attach additional page(s) as needed.

15. General issue area code TAX (one per page)

16. Specific lobbying issues

H.R.2896 – American Jobs Creation Act of 2003; H.R.1769 & S.970, The Job Protection Act of 2003; a S.1637, Jumpstart our Business Strength Act of 2003 – provisions relating to international tax reform and tax credits and deductions.

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)
William H. Hecht	
Timothy P. Hecht	
Franklin C. Phifer, Jr.	
Stuart K. Spencer	
Walter D. Huddleston	
Rodney Grams	

19. Interest of each foreign entity in the specific issues listed on line 16 above

Check if None

B.A.T. Industries, identified on LD-1 as Brown & Williamson Tobacco Corporation's parent company, legislation that regulates tobacco use and tobacco products.

Signature  Date February 5, 2004

Printed Name and Title Timothy P. Hecht, Vice President

Form LD-2(Rev.6/98)