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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 179
7. Client Name <input type="checkbox"/> Self TECO Energy, Inc.			6. House 1 312

TYPE OF REPORT 8. Year 2004 Midyear (January 1-June 30) OR Year End (July 1-12/31)

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

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"/> ⇒ \$ 98,000 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 description.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 60 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 16 Internal Revenue Code</p>

Signature _____

Printed Name and Title _____

LD-2 (REV. 6/98)

Registrant Name Hecht, Spencer & Associates Client Name TECO Energy, Inc.

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 RET (one per page)

16. Specific lobbying issues

H.R.1776 – Pension Preservation and Savings Expansion Act of 2003 – monitor all provisions relating requirements

H.R.1000 – Pension Security Act of 2003 – monitor all provisions relating to ERISA requirements

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	
Rodney D. Grams	

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

Signature

Date

Printed Name and Title _____

Form LD-2(Rev.6/98)

Registrant Name Hecht, Spencer & Associates Client Name TECO Energy, Inc.

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 UTI (one per page)

16. Specific lobbying issues

H.R.6, H.R.1644, S.14, S.1005 & S.2095 – The Energy Policy Act of 2003
 – all provisions relating to energy supply, efficiency, clean coal technology & electricity re

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

U.S. Senate
 U.S. House of Representatives
 Department of Energy

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	
Rodney D. Grams	

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

Signature _____ Date _____

Printed Name and Title _____

Registrant Name Hecht, Spencer & Associates Client Name TECO Energy, Inc.

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.6, S.14, S.1005 & S. 2095 – The Energy Policy Act of 2003 – all provisions relating to energy
 S. 1637 – The Jumpstart Our Business Strength Act – all provisions relating to energy tax credits
 H.R. 4520 – The American Jobs Creation Act of 2004 – all provisions relating to energy tax credits

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	
Rodney D. Grams	

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

Check if None

Signature

Timothy P. Hecht

Date August 5, 2004

Printed Name and Title Timothy P. Hecht, Vice President

