

## LOBBYING REPORT

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

1. Registrant Name:

**HECHT SPENCER & ASSOC**

2. Address:

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

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

City: N/A State/Zip(or Country): DC 20003

4. Contact Name: SANDRA S. CAMMER

Telephone: 2025542881

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

Senate ID #: 17966-101

House ID #:

7. Client Name:  Self

**J.C. PENNEY CO**

### TYPE OF REPORT

8. Year 2007 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

**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: CPT (one per page)

16. Specific lobbying issues:

H.R. 2033 & S. 1957 - A bill to provide copyright protection for fashion design - entire bill.

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

HOUSE OF REPRESENTATIVES  
SENATE

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

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable): N/A

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable): N/A

Name: PHIFER, FRANKLIN C. JR

Covered Official Position (if applicable): N/A

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

**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: HOM (one per page)

16. Specific lobbying issues:

H.R. 1 & S. 4 - Implementing the 9/11 Commission Recommendations Act of 2007 - provisions relating to scanning of cargo containers.

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

HOUSE OF REPRESENTATIVES  
SENATE

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

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable): N/A

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable): N/A

Name: PHIFER, FRANKLIN C. JR

Covered Official Position (if applicable): N/A

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

**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. 976 - Small Business Tax Relief Act of 2007 - Provisions relating to corporate tax credits and deductions; H.R. 2936 & S. 271 - A bill to amend the Internal Revenue Code to provide a shorter recovery period for the depreciation of certain improvements to retail space - entire bill; H.R. 3016 - A bill to amend the Internal Revenue Code to expand the tip tax credit to employers of cosmetologists - entire bill.

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

HOUSE OF REPRESENTATIVES  
SENATE

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

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable): N/A

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable): N/A

Name: PHIFER, FRANKLIN C. JR

Covered Official Position (if applicable): N/A

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

Registrant Name: HECHT SPENCER & ASSOC Client Name: J.C. PENNEY CO

### 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. 1 & S. 4 - Implementing the 9/11 Commission Recommendations Act of 2007 - provisions relating to scanning of cargo containers; Federal Register Notice, 72 FR 2860, "Textile & Apparel Products from Vietnam: Import Monitoring Program" - all provisions;

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

HOUSE OF REPRESENTATIVES  
SENATE

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

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable): N/A

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable): N/A

Name: PHIFER, FRANKLIN C. JR

Covered Official Position (if applicable): N/A

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

Signature: ON FILE Date: Feb 11, 2008

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

**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**

**ISSUE UPDATE**

**24. General lobbying issues previously reported that NO LONGER pertain**

**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: Feb 11, 2008

Printed Name and Title: -