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SECRETARY OF THE SENATE

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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 Brown & Williamson			6. House 312

TYPE OF REPORT 8. Year 2003 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

INCOME OR EXPENSES – Complete Either Line 12 OR Line 13

<p align="center">12. Lobbying Firms</p> <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 align="center">13. Organization</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 \$: _____)</p> <p>14. REPORTING METHOD. Check box to indicate reporting method. See instructions for descriptive</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 162(e) Internal Revenue Code</p>
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Signature _____

Printed Name and Title _____

LD-2 (REV.6/98)

00000461961

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	

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 _____

Form I D-2(Rev 6/98)

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 the registrant was engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code and 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; and 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	

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.

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Signature *Timothy P. Hecht* Date February 12, 200

Printed Name and Title **Timothy P. Hecht, Vice President**

Form I D-2(Rev 6/98)

00000461963

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

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

Walter D. Huddleston
Rodney R. Grams

ISSUE UPDATE

24. General lobbying issues previously reported that **no longer** pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Bu (city and state or cot

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 or country)	Amount of contribution for lobbying activities

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

Signature *Walter D. Hecht* Date 02/12/04

Printed Name and Title Timothy P. Hecht, Vice President

Form LD-2 (Rev. 4/03)

Page 4