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SECRETARY OF THE SENATE

05 FEB 10 PM 12:50

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 I 179
7. Client Name <input type="checkbox"/> Self J.C. Penney Company, Inc.			6. House I 312

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

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>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"/> ⇒ \$ <u>45,000</u> 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>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 \$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>
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Signature_____

Printed Name and Title_____

LD-2 (REV.6/98)

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 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.3184/S.1736 – Streamlined Sales and Use Tax Act – all provisions relating to the simplification collection of state sales and use taxes.

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.	
Rodney R. 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 **J.C. Penney Company, 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.1000 – Pension Security Act of 2003 – all provisions relating to ERISA requirements
 H.R.1776 – Pension Presentation and Savings Expansion Act of 2003 – all provisions relating to ER requirements; and
 S.2424 – National Employee Savings and Trust Equity Guarantee Act – 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

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Timothy P. Hecht	
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Rodney R. 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)

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15. General issue area code **TRD** (one per page)

16. Specific lobbying issues

U.S.-China trade relations – administrative actions relating to quotas and duties on textiles, apparel & imports.
Bilateral and Regional Free Trade Agreement (FTAs) negotiations – monitor U.S. position on textile apparel.

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

☐ Check if None

U.S. Senate

U.S. House of Representatives

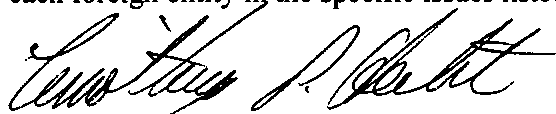
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19. Interest of each foreign entity in the specific issues listed on line 16 above

☒ Check if None

Signature



Date **February 10, 20**

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

Form LD-2(Rev.6/98)