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Washington, DC 20510

SECRETAR
02 AUG 1

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 Nelle Grauel Flanders	Telephone (202) 554-2881	E-mail (optional) N/A	5. Senate II 179
7. Client Name <input type="checkbox"/> Self TECO Energy, Inc.			6. House II 312

TYPE OF REPORT 8. Year 2002 Midyear (January 1-June 30) OR Year End (July 1-D

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 Lobby

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"/> ⇒ \$ 80,000 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 \$2</p> <p>14. REPORTING METHOD. Check box to indicate accounting method. See instructions for descriptive</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA defini</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 t engaged in lobbying on behalf of the client during the reporting period. **Using a separate page for each c** information as requested. Attach additional page(s) as needed.

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

16. Specific lobbying issues

H.R.5283 & S.2801 – Agriculture, Rural Development, FDA and Related Agencies Appropriations Act FY 03 – All provisions relating to P.L.480, Food for Peace

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)
<u>William H. Hecht</u>	
<u>Timothy P. Hecht</u>	
<u>Franklin C. Phifer, Jr.</u>	
<u>Stuart K. Spencer</u>	
<u>Rodney R. Grams</u>	<u>Former Member U.S. Senate</u>

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 the registrant is engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code and providing information as requested. Attach additional page(s) as needed.

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

16. Specific lobbying issues

- H.R.4 – SAFE Act of 2001 – all provisions relating to energy supply, efficiency & clean coal technology
- H.R.2587 – Energy Advancement & Conservation Act of 2001
 - all provisions relating to energy supply, efficiency & clean coal technology
- H.R.3406 – Electric Supply and Transmission Act
 - all provisions relating to energy supply, efficiency & clean coal technology
- S.597 – Comprehensive and Balanced Energy Policy Act of 2001
 - all provisions relating to energy supply, efficiency & clean coal technology

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 R. Grams	Former Member U.S. Senate

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 the registrant was engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code and providing the information as requested. Attach additional page(s) as needed.

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

16. Specific lobbying issues

- H.R.4 – SAFE Act of 2001 – all provisions relating to tax credits
- H.R.794 – To amend the Internal Revenue Code of 1986 to extend the section 29 credit for producing fuel from a nonconventional source – all provisions relating to energy tax credits
- H.R.2511 – Energy Tax Policy Act of 2001 – all provisions relating to energy tax credits
- H.R.3090 – Economic Security and Recovery Act of 2001 – all provisions relating to energy tax credits
- S.389 – National Energy Security Act of 2001 – all provisions relating to energy tax credits
- S.596 – Energy Security and Tax Incentive Policy Act of 2001 – all provisions relating to energy tax credits
- IRS Rev.Proc. 2000-47 – monitoring all provisions relating to synthetic fuels credit eligibility


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

- U.S. Senate
- U.S. House of Representatives
- Department of Treasury

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

Name	Covered Official Position (if applicable)
<u>William H. Hecht</u>	
<u>Timothy P. Hecht</u>	
<u>Franklin C. Phifer, Jr.</u>	
<u>Stuart K. Spencer</u>	
<u>Rodney R. Grams</u>	<u>Former Member U.S. Senate</u>

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

Signature  Date August 14, 2001

