

LOBBYING REPORT

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

1. Registrant Name:

HECHT SPENCER & ASSOCIATES, INC.

2. Address:

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

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

Country: City: State/Zip(or Country):

4. Contact Name: SANDRA S. CAMMER

Telephone: 202-554-2881

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

Senate ID #: 17966-101

House ID #: 31265009

7. Client Name: Self

J.C. PENNEY CORPORATION, INC.

TYPE OF REPORT

8. Year 2005 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

Registrant Name: HECHT SPENCER & ASSOCIATES, INC. Client Name: J.C. PENNEY CORPORATION, INC.

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. 683 - Trademark Dilution Revision Act of 2005 - entire bill.

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

U.S. Senate

U.S. House of Representatives

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

Name: GRAMS, RODNEY R.

Covered Official Position (if applicable):

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable):

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable):

Name: PHIFER, FRANKLIN C.

Covered Official Position (if applicable):

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

Registrant Name: HECHT SPENCER & ASSOCIATES, INC. Client Name: J.C. PENNEY CORPORATION, INC.

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: EDU (one per page)

16. Specific lobbying issues:

S. 9 - The Lifetime of Education Opportunities Act of 2005 - provisions related to policies and funding for afterschool programs.

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

U.S. Senate

U.S. House of Representatives

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

Name: GRAMS, RODNEY R.

Covered Official Position (if applicable):

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable):

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable):

Name: PHIFER, FRANKLIN C.

Covered Official Position (if applicable):

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

Registrant Name: HECHT SPENCER & ASSOCIATES, INC. Client Name: J.C. PENNEY CORPORATION, INC.

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: RET (one per page)

16. Specific lobbying issues:

H.R. 2830 - Pension Protection Act of 2005 - provisions making permanent the pension and IRA provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA).

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

U.S. Senate

U.S. House of Representatives

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

Name: GRAMS, RODNEY R.

Covered Official Position (if applicable):

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable):

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable):

Name: PHIFER, FRANKLIN C.

Covered Official Position (if applicable):

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

Registrant Name: HECHT SPENCER & ASSOCIATES, INC. Client Name: J.C. PENNEY CORPORATION, INC.

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. 4297 and S. 2020 - Tax Relief Extension Reconciliation Act of 2005 - provisions relating to corporate tax deductions.

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

U.S. Senate

U.S. House of Representatives

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

Name: GRAMS, RODNEY R.

Covered Official Position (if applicable):

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable):

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable):

Name: PHIFER, FRANKLIN C.

Covered Official Position (if applicable):

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

Registrant Name: HECHT SPENCER & ASSOCIATES, INC. Client Name: J.C. PENNEY CORPORATION, INC.

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. 886 and S. 191 - Tariff Relief Assistance for Developing Economies Act of 2005 (TRADE Act of 2005) - all provisions relating to import quotas and duties on textiles and apparel; H.R. 1575 and S. 295 - bills to authorize appropriate action if the negotiations with the People's Republic of China regarding China's undervalued currency are not successful; provisions relating to imposition of tariffs on imports from China; H.R. 3045 and S. 1307 - Dominican Republic - Central America - United States Free Trade Agreement Implementation Act - entire bill approving and implementing the CAFTA agreement - became P.L. 109 - 053; U.S. - China trade relations - administrative actions relating to quotas and duties on textiles, apparel and furniture imports; H.R. 1121 - a bill to repeal Section 754 of the Tariff Act of 1930 - entire bill; H.R. 4241 and S. 1932 - Deficit Reduction Act of 2005 - provisions relating to repeal of the Continued Dumping and Subsidy Offset Act; Bilateral and Regional Free Trade Agreement (FTAs) negotiations - monitor U.S. position on textiles and apparel.

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

U.S. Senate

U.S. House of Representatives

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

Name: GRAMS, RODNEY R.

Covered Official Position (if applicable):

Name: HECHT, TIMOTHY P.

Covered Official Position (if applicable):

Name: HECHT, WILLIAM H.

Covered Official Position (if applicable):

Name: PHIFER, FRANKLIN C.

Covered Official Position (if applicable):

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

Signature: ON FILE Date: Feb 07, 2006

Printed Name and Title: Timothy P. Hecht, Vice President -