Clerk of the House of Representatives Legislative Resource Center B-106 Cannon Building Washington, DC 20515 Secretary of the Senate Office of Public Records 232 Hart Building Washington, DC 20510

Secretary of the Senate Received: Feb 09, 2007

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 S CAPITOL ST SW #507, WASHINGTON, DC 20003
3. Principal place of business (if different from line 2):
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 2006 Midyear (January 1 - June 30): OR Year End (July 1 - December 31): X
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: X => 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

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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. 4 · Pension Protection Act of 2006 · provisions making permanent the pension and IRA provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) · became P.L. 109 · 280.
- 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: PHIFEB, 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.4297 and S. 2020 - Tax Increase Prevention and Reconciliation Act of 2005 - provisions relating to corporate tax deductions (became P.L. 109 - 222); H.R. 6111 - Tax Relief and Health Care Act of 2006 - provisions relating to corporate tax deductions (became P.L. 109 - 432).

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: TRD (one per page)
- 16. Specific lobbying issues:

Administrative proposals relating to monitoring of imports of textiles and apparel from Vietnam and/or the self initiation of jumping cases; H.R. 6406 - To modify rates of duty and make technical amendments to the trade laws and to extend certain trade programs - entire bill (became P.L. 109 - 432); H.R. 4944 - Miscellaneous Trade and Technical Corrections Act of 2006 - provisions relating to imports of textiles, apparel and footwear; H.R. 5070 - Trade Preference Extension and Expansion Act of 2006 - entire bill; U.S. - China trade relations - legislative and administrative actions relating to duties and quotas on imports; Bilateral and Regional Free Trade Agreement (FTAs) negotiations - monitor U.S. position on textiles and apparel. H.R. 5602 and S. 3495 - Bills authorizing the extension of nondiscriminatory treatment (normal trade relations) to the products of Vietnam - entire bill (became P.L. 109 - 432);

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 09, 2007

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