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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 J.C. Penney Company, Inc.			6. House 312

TYPE OF REPORT 8. Year 2003 Midyear (January 1-June 30) OR Year End (July 1-

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

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"/> ⇒ \$ 40,000 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 \$ _____)</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 definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6115 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) Internal Revenue Code</p>

Signature _____

Printed Name and Title _____

LD-2 (REV.6/98)

00000451080

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 ERISA requirements; and
- Senate bill entitled – 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

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 _____

Form 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 TRD (one per page)

16. Specific lobbying issues

U.S.-China trade relations – administrative actions relating to quotas on textile and apparel import

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

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

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 _____

Form LD-2(Rev.6/98)

Registrant Name Hecht, Spencer & Associates Client Name J.C. Penney Company, Inc.

00000451083

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 BUD (one per page)

17. Specific lobbying issues

H.R.2660 & S.1356 – Department of Labor, Health & Human Services & Education Appropriation: – funding for 21st Century Community Learning Centers and after school programs (added to Omnibus Appropriations bill – H.R. 2673 – became Public Law No. 108-199)

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

Check if None

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

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 February 5, 2004

Printed Name and Title Timothy P. Hecht, Vice President

Form LD-2(Rev.6/98)