

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

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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 I 312

TYPE OF REPORT 8. Year 2004 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 Activities

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"/> ⇒ \$ 37,000 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 \$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>

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
Senate bill entitled – National Employee Savings and Trust Equity Guarantee Act – all provisions re 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 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
 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 *Timothy P. Hecht*

Date **August 10, 2004**

Printed Name and Title Timothy P. Hecht, Vice President

Form LD-2(Rev.6/98)

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

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

21. Client new principal place of business (if different from line 20)

City _____ State/Zip (or Country) _____

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is **no longer** expected to act as a lobbyist for the client

ISSUE UPDATE

24. General lobbying issues previously reported that **no longer** pertain

BUD

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

26. Name of each previously reported organization that is **no longer** affiliated with the registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	C P C

28. Name of each previously reported foreign entity that **no longer** owns, **or** controls, **or** is affiliated with the registrant, or affiliated organization

Signature  Date 08/10/04

Printed Name and Title _____

Form LD-2 (Rev. 4/03)

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