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05 AUG -4 PM 2:

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 <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 Sandra S. Cammer	Telephone (202) 554-2881	E-mail (optional) N/A	5. Senate 179
7. Client Name <input type="checkbox"/> Self J.C. Penney Company, Inc. [J.C. Penney Corporation, Inc.]			6. House 312

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 Activities ☐

INCOME OR EXPENSES – Complete Either Line 12 OR Line 13

12. Lobbying Firms	13. Organization
INCOME relating to lobbying activities for this reporting period was: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input checked="" type="checkbox"/> ⇒ \$ <u>45,000</u> <small>Income (nearest \$20,000)</small> 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).	EXPENSES relating to lobbying activities for this period were: Less than \$10,000 <input type="checkbox"/> \$10,000 or more <input type="checkbox"/> ⇒ \$ _____ <small>Expenses (nearest \$20,000)</small> 14. REPORTING METHOD. Check box to indicate accounting method. See instructions for description. <input type="checkbox"/> Method A. Reporting amounts using LDA definition <input type="checkbox"/> Method B. Reporting amounts under section 6013(e)(2)(B) Internal Revenue Code <input type="checkbox"/> Method C. Reporting amounts under section 162(m) Internal Revenue Code

Signature_____

Printed Name and Title_____

LD-2 (REV.6/98)

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

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. 996 – Highway Reauthorization Tax Act of 2005 and
S. 732 – Safe, Accountable, Flexible and Efficient Transportation Equity Act of 2005 (SAFETEA)
- all provisions relating to corporate tax deductions.

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. [J.C. Penney]**

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 **EDU** (one per page)

16. Specific lobbying issues

S.9 – The Lifelong Education Opportunities Act of 2005 – provisions related to policies and funding afterschool programs.

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. [J.C. Penney]**

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

H.R. 886 & 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 duties on imports from China;

H.R.3045 & S.1307 – Dominican Republic – Central America – United States Free Trade Agreement Implementation Act – entire bill approving and implementing the CAFTA agreement;

U.S.-China trade relations – administrative actions relating to quotas and duties on textiles, apparel and other imports;

Bilateral and Regional Free Trade Agreement (FTAs) negotiations – monitor U.S. position on textile and apparel.

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

Timothy P. Hecht

Date **August 10, 2005**

Printed Name and Title

Timothy P. Hecht, Vice President

Form LD-2(Rev.6/98)