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

Secretary of the Senate
Received: Aug 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 SOUTH CAPITOL STREET, S.W. SUITE #507, WASHINGTON, DC 20003

3. Principal place of business (if different from line 2):
City: N/A State/Zip(or Country): DC 20003

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 2007 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

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:

17. House(s) of Congress and Federal agencies contacted:**None**

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

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. 2 & S. 2 - The Fair Minimum Wage Act of 2007 - Provisions relating to corporate tax deductions; H.R. 976 - Small Business Tax Relief Act of 2007 - Provisions relating to corporate tax credits and deductions.

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:

H.R. 1002 - a bill to authorize appropriate action if negotiations with the People's Republic of China regarding undervalued currency are not successful - all provisions; H.R. 782 & S. 796 - bills to provide that exchange rate misalignment by a foreign nation is a countervailable export subsidy - entire bill; H.R. 1830 - The Andean Trade Preference Extension Act - provisions relating to imports of textiles & apparel; U.S. - China trade relations - legislative and administrative actions relating to duties and quotas on imports; Bilateral Free Trade Agreement (FTAs) negotiations - monitor U.S. position on textiles and apparel. Federal Register Notice, 72 FR 2860, "Textile and Apparel Products from Vietnam: Import Monitoring Program" - all provisions; Federal Register Notice, 72 FR 8808, Generalized Systems of Preferences (GSP) - all provisions relating to waivers of Competitive Need Limitations (CNLs) for imports of Indian Jewelry;

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: Aug 09, 2007

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

Information Update Page:

Complete ONLY where registration information has changed.

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

RET

AFFILIATED ORGANIZATIONS

25. Add the following organization(s)

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

28. Name of each previously reported foreign entity the NO LONGER owns, OR controls, OR is affiliated with the registrant, client or affiliated organization

Signature: ON FILE Date: Aug 09, 2007

Printed Name and Title: -