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Public Reporting Burden. Public reporting burden for this collection of information is estimated to average 1.5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to Chief, Registration Unit, Criminal Division, U.S. Department of Justice, Washington, DC 20530; and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503.

1. Name of Registrant Hecht, Spencer & Associates, Inc.	2. Registration No. 5451
3. This amendment is filed to accomplish the following indicated purpose or purposes: <input checked="" type="checkbox"/> To correct a deficiency in <input type="checkbox"/> To give a 10-day notice of change in information as required by Section 2(b) of the Act. <input type="checkbox"/> Initial Statement <input checked="" type="checkbox"/> Supplemental Statement for the period ending <u>February 28, 2007</u> <input type="checkbox"/> Other purpose (specify): _____ <input type="checkbox"/> To give notice of change in an exhibit previously filed.	
4. If this amendment requires the filing of a document or documents, please list -	

5. Each item checked above must be explained below in full detail together with, where appropriate, specific reference to and identity of the item in the registration statement to which it pertains. (If space is insufficient, a full insert page must be used.)

This amendment is to correct Item 14 (a) wherein Registrant, on an accrual basis, reported receipt of a January 2007 contractual fee on February 1, 2007. In fact, the January 2007 fee was not received until April, 2007. The receipt of the fee was reported on a cash basis at Item 14 (a) in the Supplemental Statement for the period ending August 31, 2007.

EXECUTION

In accordance with 28 U. S.C. § 1746, the undersigned swear(s) or affirm(s) under penalty of perjury that he/she has (they have) read the information set forth in this registration statement and the attached exhibits and that he/she is (they are) familiar with the contents thereof and that such contents are in their entirety true and accurate to the best of his/her (their) knowledge and belief, except that the undersigned make(s) no representation as to the truth or accuracy of the information contained in the attached Short Form Registration Statement(s), if any, insofar as such information is not within his/her (their) personal knowledge.

(Date of signature)

September 27, 2007

(Type or print name under each signature¹)

Timothy P. Hecht

Timothy P. Hecht

Vice President

¹ This statement shall be signed by the individual agent, if the registrant is an individual, or by a majority of those partners, officers, directors or persons performing similar functions, if the registrant is an organization, except that the organization can, by power of attorney, authorize one or more individuals to execute this statement on its behalf.