

Mail Stop 3561

November 28, 2006

Mr. Robert B. Cavanaugh  
Executive Vice President and Chief Financial Officer  
J. C. Penney Company, Inc.  
6501 Legacy Drive  
Plano, Texas 75024-3698

**RE: J. C. Penney Company, Inc.**  
**Form 10-K for Fiscal Year Ended January 28, 2006**  
**Filed April 6, 2006**  
**Form 10-Q for Fiscal Quarter Ended July 29, 2006**  
**File No. 1-15274**

Dear Mr. Cavanaugh:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Thompson  
Branch Chief