

Mail Stop 3561

September 25, 2007

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 February 3, 2007  
Filed April 4, 2007  
Form 10-Q for Fiscal Quarter Ended May 5, 2007  
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 H. Thompson  
Branch Chief