



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 9, 2010

Myron E. Ullman, III  
Chief Executive 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 30, 2010**  
**Filed March 30, 2010**  
**File No. 001-15274**

Dear Mr. Ullman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director