



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

July 25, 2017

Andrew S. Drexler
Senior Vice President, Chief Accounting Officer and Controller
J. C. Penney Company, Inc.
6501 Legacy Drive
Plano, TX 75024-3698

Re: J. C. Penney Company, Inc.
Form 10-K for the Fiscal Year Ended January 28, 2017
Filed March 24, 2017
File No. 1-15274

Dear Mr. Drexler:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products

cc: Salil Virkar, Assistant General Counsel and Corporate Secretary