

Feb-26-03 04:57pm From:  
ANTONIO ALIBERTI  
Director  
Securities Operations Department

T-962 P.002/002 F-019

20 Broad Street  
New York, NY 10005

tel: 212.656.5034  
fax: 212.656.5893  
aaliberti@nysc.com

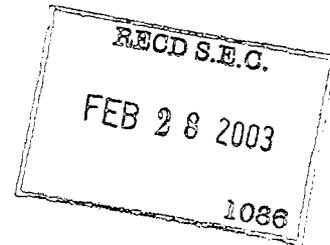


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February 26, 2003

*Cert NYS*

Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549



**PROCESSED**

**MAR 05 2003**

**THOMSON  
FINANCIAL**

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, J.C.PENNEY CORPORATION, INC., 8% Notes due 2010 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 26, 2003. Tentative listing date – February 28, 2003.

Sincerely,