



NYSE Euronext



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Received SEC
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Washington, DC 20549

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May 21, 2010

*CCNYX
001-00777*

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, **J.C. PENNEY CORPORATION, INC.**, 5.65% Senior Notes due June 1, 2020, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 20, 2010. Tentative listing date – May 24, 2010.

Sincerely,