

Parasand Madho
Director
Corporate Actions & Market Watch



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Received SEC

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Washington, DC 20549

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Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

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To whom it may concern:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, J. C. PENNEY COMPANY, INC., Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on August 23, 2013.

Sincerely,

Paras Madho