

**J. C. PENNEY COMPANY, INC.**

**Accounting Complaint Procedures**

The JCPenney Audit Committee of the Board of Directors has established complaint procedures for the confidential and anonymous submission of information by associates and other persons to report questionable accounting, internal accounting controls, or auditing matters. Reports may be made by:

- Telephone: 1-800-527-0063
- Website: [www.jcpjline.com](http://www.jcpjline.com)
- Mail: J. C. Penney Company, Inc.  
P. O. Box 250335  
Plano, Texas 75025-0335  
  
Attention: Director of Auditing