

Exhibit No.	Exhibit Description	Incorporated by Reference				Filed (†) or Furnished (‡) Herewith (as indicated)
		Form	SEC File No.	Exhibit	Filing Date	
10.69	Consumer Credit Card Program Agreement by and between JCP and GE Money Bank, as amended and restated as of November 5, 2009	8-K	001-15274	10.1	11/06/2009	
10.70	First Amendment, dated as of October 29, 2010, to Consumer Credit Card Program Agreement by and between J. C. Penney Corporation, Inc. and GE Money Bank, as amended and restated as of November 5, 2009	8-K	001-15274	10.1	10/29/2010	
10.71**	J. C. Penney Corporation, Inc., Management Incentive Compensation Program, effective January 30, 2011	8-K	001-15274	10.1	01/10/2011	
10.72	Stockholders Agreement, dated February 24, 2011, between the Company and Pershing Square Capital Management, L.P.	8-K	001-15274	10.1	02/25/2011	
10.73	Stockholders Agreement, dated February 24, 2011, between the Company and Vornado Realty Trust	8-K	001-15274	10.2	02/25/2011	
10.74**	2011 Base Salaries, 2011 Target Incentive Opportunity Percentages, and 2011 Equity Awards for Named Executive Officers					†
12	Computation of Ratios of Earnings to Fixed Charges					†
21	Subsidiaries of the Registrant					†
23	Consent of Independent Registered Public Accounting Firm					†
24	Power of Attorney					†
31.1	Certification by CEO pursuant to 15 U.S.C. 78m(a) or 780(d), as adopted pursuant to Section 302 of the Sarbanes-Oxley Act of 2002					†

\*\* Indicates a management contract or compensatory plan or arrangement.