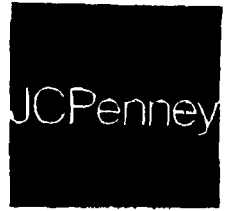


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it'sallinside.

Writer's Direct Dial No.: (972) 431-1211
Fax: 972-431-1133/1134
email: ghurst@jcpenny.com



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September 6, 2002

VIA UPS OVERNIGHT

Jonathon G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549-0609

Re: Sworn Statements – Order No. 4-460

Dear Mr. Katz:

Pursuant to Order No. 4-460 to the Securities and Exchange Commission, please find enclosed the Statement Under Oath of the Principal Executive Officer and Principal Financial Officer of J. C. Penney Company, Inc. Regarding Facts and Circumstances Relating to Exchange Act Filings.

Please contact me if you have any questions.

Very truly yours,

Grant A. Hurst
Senior Attorney

GAH:eab

Enclosure

cc: J. J. Vawrinek

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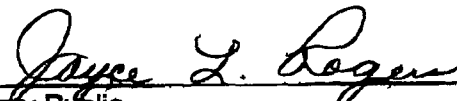
**Statement Under Oath of
Principal Executive Officer and Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Robert B. Cavanaugh, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of J. C. Penney Company, Inc., and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with the Company's audit committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the fiscal year ended January 26, 2002 of J. C. Penney Company, Inc.;
 - all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of J. C. Penney Company, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
 - any amendments to any of the foregoing.


Robert B. Cavanaugh
Executive Vice President and
Chief Financial Officer
September 6, 2002

Subscribed and sworn to
before me this 6 day of September, 2002


Notary Public
My Commission Expires: 6/17/03

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