

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

SCHEDULE 14A
(Rule 14a-101)

**Proxy Statement Pursuant to Section 14(a) of the
Securities Exchange Act of 1934**

Filed by the Registrant

Filed by a Party other than the Registrant

Check the appropriate box:

- Preliminary Proxy Statement
- Confidential, For Use of the Commission Only** (as permitted by Rule 14a-6(e)(2))
- Definitive Proxy Statement
- Definitive Additional Materials
- Soliciting Material Pursuant to §240.14a-12

J. C. Penney Company, Inc.

(Name of Registrant as Specified in Its Charter)

(Name of Person(s) Filing Proxy Statement, if Other Than the Registrant)

Payment of Filing Fee (Check the appropriate box):

- No fee required.
- Fee computed on table below per Exchange Act Rules 14a-6(i)(1) and 0-11.

(1) Title of each class of securities to which transaction applies:

(2) Aggregate number of securities to which transaction applies:

(3) Per unit price or other underlying value of the transaction computed pursuant to Exchange Act Rule 0-11 (set forth the amount on which the filing fee is calculated and state how it was determined):

(4) Proposed maximum aggregate value of the transaction:

(5) Total fee paid:

-
- Fee paid previously with preliminary materials.
 - Check box if any part of the fee is offset as provided by Exchange Act Rule 0-11(a)(2) and identify the filing for which the offsetting fee was paid previously. Identify the previous filing by registration statement number, or the Form or Schedule and the date of its

filing.

(1) Amount Previously Paid:

(2) Form, Schedule or Registration Statement No.:

(3) Filing Party:

(4) Date Filed:

Important Notice Regarding the Availability of Proxy Materials for the Stockholder Meeting to Be Held on 5/16/08.

This communication presents only an overview of the more complete proxy materials that are available to you on the Internet. We encourage you to access and review all of the important information contained in the proxy materials before voting.

The following materials are available for view:

Notice and Proxy Statement / Form 10-K / Summary Annual Report

To view this material, have the 12-digit Control # (located on the following page) available and visit: www.proxyvote.com

If you want to receive a paper or e-mail copy of the above listed documents you must request one. There is no charge to you for requesting a copy. To facilitate timely delivery please make the request as instructed below on or before 4/28/08.

To request material: **Internet:** www.proxyvote.com **Telephone:** 1-800-579-1639 ****Email:** sendmaterial@proxyvote.com

****If requesting material by e-mail please send a blank e-mail with the 12-digit Control# (located on the following page) in the subject line.** Requests, instructions and other inquiries will NOT be forwarded to your investment advisor.



Every Day Matters
6501 LEGACY DRIVE
PLANO, TX 75024-3698



J. C. PENNEY COMPANY, INC.

Vote In Person

Please check the meeting materials for any special requirements for meeting attendance. At the meeting, you will need to request a ballot to vote these shares.



Vote By Internet

To vote **now** by internet, go to WWW.PROXYVOTE.COM. Use the Internet to transmit your voting instructions and for electronic delivery of information up until 11:59 PM, Eastern Time the day before the cut-off date or meeting date. Have your notice in hand when you access the web site and follow the instructions.

Meeting Location

The Annual Meeting for stockholders of record as of 3/17/08
is to be held on 5/16/08 at 10:00 A.M. CDT
at: J. C. Penney Home Office
6501 Legacy Drive
Plano, TX 75024-3698

For meeting directions, please call: 972-431-1000

Voting items

Directors recommend a vote FOR Proposals 1 and 2. Directors recommend a vote AGAINST Proposal 3.

1. Election of Directors: Nominees for Election of Directors for the term set forth in the Proxy Statement are:

Nominees:

1a. C. C. Barrett

1b. M. A. Burns

1c. M. K. Clark

1d. T. J. Engibous

1e. K. B. Foster

1f. K. C. Hicks

1g. L. H. Roberts

1h. J. G. Teruel

1i. M. E. Ullman III

2. To ratify the appointment of KPMG LLP as independent auditor for the fiscal year ending January 31, 2009; and

3. To consider a stockholder proposal relating to stockholder approval of certain severance agreements.