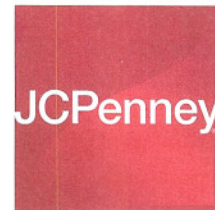


Myron E. (Mike) Ullman, III
Chairman and Chief Executive Officer



Every Day Matters™
jcp.com

April 3, 2008

Ms. Sharlyn Lauby
1530 Seabay Road
Weston, FL 33326

Dear Ms. Lauby,

Thank you for letting us know that your quest for the Liz & Co. straw tote with red trim was overwhelmingly successful. It is apparent from the response you received that our partner company Liz Claiborne is also striving to provide a high level of service for our customers.

Please do not hesitate to write if you have any further issues or concerns. It is always a pleasure to hear from our customers. Thank you for shopping at JCPenney and enjoy the Liz & Co. tote.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike Ullman", with a stylized flourish at the end.

Myron E. (Mike) Ullman, III

MEU:kac

JCPenney
6501 Legacy Drive
Plano, TX 75024