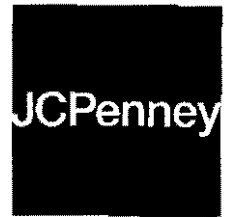


JCPenney Legal Department  
Direct Dial: (972) 431-2460  
Facsimile: (972) 531-2460  
[riacko@jcpennney.com](mailto:riacko@jcpennney.com)

January 18, 2010



**Every Day Matters**  
jcp.com

*Via UPS Overnight Delivery*

Carl W. Solden  
Township Supervisor  
5200 Civic Center Drive  
Waterford, MI 48329

Chong-Anna Canfora, Director  
Rapid Response Section  
Michigan Department of Labor & Economic Growth  
611 West Ottawa Street, 4<sup>th</sup> Floor  
Lansing, MI 48933

Re: WARN Notice – J.C. Penney Corporation, Inc. (JCPenney) Unit Closing

Dear Sir and Madam:

Pursuant to the Worker Adjustment and Retraining Notification Act (WARN), please be advised that the JCPenney Store in the Summit Place Mall located at 401 N. Telegraph Road, Waterford, Michigan 48328, will be permanently closing its entire store on April 3, 2010.

The closing will involve the permanent separation of employees between March 20, 2010 and April 3, 2010. This will include all associates assigned to this unit, except those associates, if any, who remain with the company in another unit. Based on business needs and associates' interests, it is anticipated that some associates will be offered employment in other JCPenney units.

There are approximately 96 associates employed at this location. The associates in the Waterford Store do not have any bumping rights<sup>1</sup> with respect to positions in other JCPenney locations and are not represented by a union. The job title and number of associates in position are as referenced in the attachment.

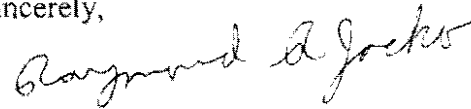
JCPenney will ensure that all separated employees will be paid all earned wages and agreed-upon benefits upon termination of employment.

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<sup>1</sup> This means that associates have no contractual rights to assume positions which are already filled by other associates.

Any requests for information should be directed to Fred Ciampa, Jr., Store Manager of the Waterford Store. Mr. Ciampa can be reached at the above address or by telephone at 248-683-9000.

Sincerely,

A handwritten signature in cursive script, appearing to read "Raymond R. Jacko".

Raymond R. Jacko  
Senior Managing Counsel

Enclosure

cc: Fred Ciampa, Jr.  
Laura Farris