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January 31, 2011

Via Facsimile, E-Mail, and UPS Overnight Delivery

Honorable Richard L. Root, Mayor
Kentwood City Center
4900 Breton Avenue SE
Kentwood, Michigan 49518
Fax: (616) 554-0818
E-Mail: Mayor@ci.kentwood.mi.us

Ms. Chong-Anna Canfora, Director
Rapid Response Section
Michigan Department of Labor & Economic Growth
Victor Office Center
201 N. Washington Square, 3rd Floor
Lansing, Michigan 48913
Fax: (517) 373-4648
E-Mail: vancepl@michigan.gov

Re: WARN Notice – JCPenney Customer Care Center Closing

Mayor Root and Ms. Canfora:

Pursuant to the federal Worker Adjustment and Retraining Notification Act (“WARN”), please be advised that JCPenney intends to permanently close its entire Customer Care Center located at 1900 44th Street, SE, Kentwood, Michigan 49508-5099 (“the Call Center”), effective at 12:01 a.m. on April 2, 2011.

There are approximately 365 Associates employed at the Call Center. Since plans call for the permanent closing of the entire Call Center, all 365 Associates will be affected. The closing will cause the permanent separation of Associates on or around April 2, 2011. This will include all Associates assigned to the Call Center, except those, if any, who remain with the Company in another location. Based on business needs and Associates’ interests, it is anticipated that a few Associates may be offered employment in other JCPenney locations.

JCPenney

6501 Legacy Drive

Plano, TX 75024

The Associates in the Call Center do not have any bumping rights¹ with respect to positions in other JCPenney locations and are not represented by a union. The job codes, titles and number of Associates in each position who will be separated are shown in Attachment 1 to this letter. JCPenney will ensure that all separated Associates are paid all earned and accrued wages and benefits upon termination of employment.

Any requests for additional information should be directed to James Johnson, Senior Manager of the Call Center. Mr. Johnson can be reached at the Call Center address shown in the first paragraph of this letter or by telephone at (616) 281-4410.

Sincerely,

J. C. PENNEY CORPORATION, INC.



Glenn R. Goodwin
Senior Managing Counsel

Enclosure (Attachment 1)

cc: Mr. James H. Johnson (with enclosure)
Ms. Cathleen J. Westurn (with enclosure)

¹ This means that associates have no contractual rights to assume positions that are already filled by other associates.

ATTACHMENT 1

Kentwood, MI Unit Closing
Number of Impacted Associates
Closing Date April 2, 2011

Jobcode and Title	Number of Impacted Associates
011330 - Cat Cust Srv Center Sr Mgr	1
011345 - Cust Srv Center Shift Ops Mgr	4
012458 - Cust Srv Center Ops & HR Mgr	1
022084 - HR Sr. Admin Asst	1
022507 - Admin Support Asst	1
022512 - Detail Assistant	1
022561 - Call Center Staff Scheduler	1
022562 - Group Lead Call Center	3
025925 - Level II LAN/ACD Tech	1
022575 - Level I LAN/ACD Tech	1
025622 - Telephone Customer Svc Rep	241
025623 - Sr. Customer Svc Rep	14
025630 - Customer Inquiry Rep	95