

September 9, 2005

Ms. Laurie Leiber
Director, Media Advocacy
The Marin Institute
24 Belvedere Street
San Rafael, CA 94901

Dear Ms. Leiber:

We received your recent complaint about the JC Penney advertising inserts. We agree with you that these were inappropriate placements. The attached response to the Center for Science in the Public Interest on this topic outlines our position and shares our action on this issue.

Thank you for sharing your concerns.

Sincerely,


John T. Kaestner

Attachment

cc: Janet Evans
Jeff Becker