

JCPenney

September 30, 2005

Mark Pertschuk
Executive Director
The Marin Institute
24 Belvedere Street
San Rafael, CA 94901

Dear Mr. Pertschuk:

Thank you for your recent letter. We value hearing from our customers and the public, and appreciate the time you took to correspond with us.

JCPenney has a record of high standards in our approach to merchandise selection. We are dedicated to offering on-trend and fashionable apparel and products that our customers desire. Since our customer base is broad, with a diverse range of fashion tastes, we offer a wide assortment of merchandise that includes many styles of clothing.

JCPenney does not support or endorse underage drinking or alcohol abuse.

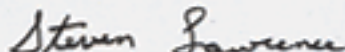
T-shirts with beer and liquor logos are explicitly identified as Men's shirts in our advertising and marketed as Men's shirts in our stores and on our internet site, JCPenney.com. We have taken additional steps to ensure that these T-shirts are not displayed in areas adjacent to areas containing Young Men's merchandise.

We have a separate pricing and signing strategy for these shirts to prevent stores from combining them with Young Men's t-shirts. Additionally, the merchandise is photographed and displayed "off-figure" as opposed to on models, in order to avoid showing anyone under 21 years of age or anyone who appears to be under 21 years of age wearing this merchandise.

We are sensitive to the concerns that have been brought to us by our customers and the public, and will continue to look closely at how we portray these types of items in the future.

Thank you again for taking the time to let us know your thoughts.

Sincerely,



Steve Lawrence
Divisional Vice President
Divisional Merchandise Manager