

ee: \$10.00

STATEMENT OF CHANGE OF REGISTERED OFFICE  
OR REGISTERED AGENT, OR BOTH,  
OF

J. C. PENNEY COMPANY, INC.

the Secretary of State  
of the State of Rhode Island

Pursuant to the provisions of Section 7-1.1-107 of the General Laws, 1956, as  
(Insert "7-1.1-12" if a domestic corporation, or "7-1.1-107" if a foreign corporation.)  
nended, the undersigned corporation, organized under the laws of the State of Delaware  
, submits the following statement for the purpose of changing its  
registered office or its registered agent, or both, in the State of Rhode Island:

FIRST: The name of the corporation is J. C. Penney Company, Inc.

SECOND: The address of its present registered office is  
111 Westminster Street, Providence, Rhode Island 02903

THIRD: The address to which its registered office is to be changed is  
111 Westminster Street, Providence, Rhode Island 02903

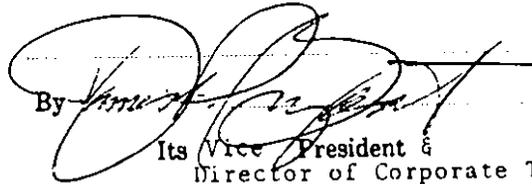
FOURTH: The name of its present registered agent is  
Joseph E. Adelson

FIFTH: The name of its successor registered agent is  
C T CORPORATION SYSTEM

SIXTH: The address of its registered office and the address of the business office of  
its registered agent, as changed, will be identical.

SEVENTH: Such change was authorized by resolution duly adopted by its board of  
directors.

Dated November 1, 1984

By   
Its Vice President &  
Director of Corporate Taxes

STATE OF New York }  
COUNTY OF New York } Sc.

At his office in said county on this 1st day  
of November, 1984, personally appeared before me James P.  
Bryant, who, being by me first duly sworn, declared that he  
is the Vice President & Director of J. C. Penney Company, Inc.  
that he signed the foregoing Corporate Taxes Vice President & Director of the  
corporation, and that the statements therein contained are true.

(NOTARIAL SEAL)

  
Notary Public

DEC 14 1984  
RCA

CHARLES V. CURCIO  
NOTARY PUBLIC, State of New York  
No. 30-4731794  
Qualified in Nassau County  
Term Expires March 30, 1986