

J C PENNEY CO INC  
Form 8-K  
April 18, 2007

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**WASHINGTON, D.C. 20549**

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**FORM 8-K**

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**CURRENT REPORT**

**PURSUANT TO SECTION 13 OR 15(d) OF**  
**THE SECURITIES EXCHANGE ACT OF 1934**

**Date of Report (Date of earliest event reported): April 18, 2007**

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**J. C. PENNEY COMPANY, INC.**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction  
of incorporation)

**1-15274**  
(Commission File No.)

**26-0037077**  
(I.R.S. Employer  
Identification No.)

**6501 Legacy Drive**  
**Plano, Texas**  
(Address of principal executive offices)

**75024-3698**  
(Zip code)  
Registrant's telephone number, including area code: (972) 431-1000

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

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- .. Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  
  - .. Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  
  - .. Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  
  - .. Pre-commencement communications pursuant to Rule 13e-4(b) under the Exchange Act (17 CFR 240.13e-4(b))
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**Item 7.01 Regulation FD Disclosure.**

Attached as Exhibit 99.1 hereto are materials which will be distributed by J. C. Penney Company, Inc. ( Company ) to attendees on the second day of the Company s 2007 analyst meeting. The materials will be distributed at approximately 7:45 a.m., Dallas, Texas time, on Wednesday, April 18, 2007.

**Item 9.01 Financial Statements and Exhibits.**

(d) Exhibit 99.1 J. C. Penney Company, Inc. 2007 Analyst Meeting Materials (Day Two)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

J. C. PENNEY COMPANY, INC.

By: /s/ Robert B. Cavanaugh  
Robert B. Cavanaugh  
Executive Vice President and Chief Financial  
Officer

Date: April 18, 2007

**EXHIBIT INDEX**

<b>Exhibit Number</b>	<b>Description</b>
Exhibit 99.1	J. C. Penney Company, Inc. 2007 Analyst Meeting Materials (Day Two)