

State of Idaho

Office of the Secretary of State

AMENDED CERTIFICATE OF AUTHORITY

OF

J. C. PENNEY COMPANY, INC.

File Number C 14902

I, PETE T. CENARRUSA, Secretary of the State, hereby certify that an Application for Amended Certificate of Authority, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Amended Certificate of Authority to reflect the name change from **J. C. PENNEY COMPANY, INC.** to **J. C. PENNEY CORPORATION, INC.** and attach hereto a duplicate of the application for such amended certificate.

Dated: March 6, 2002



Pete T. Cenarrusa
SECRETARY OF STATE

By *Natalie Kennedy*

APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

2002 MAR -6 AM 11:00



(Instructions on back of application) SECRETARY OF STATE
STATE OF IDAHO

To the Secretary of State of the State of Idaho:

Pursuant to Section 30-1-1504 Idaho Code, the undersigned Corporation hereby applies for an amended certificate of authority to transact business in the State of Idaho and for that purpose submits the following statement. Complete only applicable items.

1. A Certificate of Authority was issued to the corporation by your office on 01/06, 1925 authorizing it to transact business in the State of Idaho under the name of J. C. Penney Company, Inc.
2. Its corporate name has been changed to J. C. Penney Corporation, Inc.
3. The name which it shall use hereafter in the State of Idaho is _____
4. It has changed its jurisdiction of incorporation, without a change of corporate identity to _____

Dated : 1/31/02

J. C. Penney Corporation, Inc.

(Corporation Name)

By J. J. Vawrinek
J. J. Vawrinek

Its Vice President
(specify capacity of signer)

Customer Acct # :
(if using pre-paid account)

Secretary of State use only

g:\corp\forms\AAC.pms6 Revised 7/97

IDAHO SECRETARY OF STATE
03/06/2002 05:00 P
CK: 112056186 CT: 69229 BH: 450242
1 @ 30.00 = 30.00 AMEND CERT # 3
1 @ 20.00 = 20.00 EXPEDITE C # 6

Delaware

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The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE CERTIFICATE OF MERGER, WHICH MERGES:

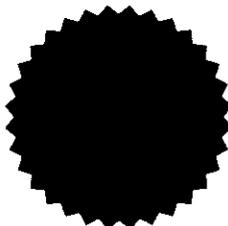
"JCP MERGER SUB, INC.", A DELAWARE CORPORATION,
WITH AND INTO "J. C. PENNEY COMPANY, INC." UNDER THE NAME OF "J. C. PENNEY CORPORATION, INC.", A CORPORATION ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE, WAS RECEIVED AND FILED IN THIS OFFICE THE TWENTY-FIFTH DAY OF JANUARY, A.D. 2002, AT 2:45 O'CLOCK P.M.

AND I DO HEREBY FURTHER CERTIFY THAT THE AFORESAID CORPORATION SHALL BE GOVERNED BY THE LAWS OF THE STATE OF DELAWARE.

AND I DO HEREBY FURTHER CERTIFY THAT THE EFFECTIVE DATE OF THE AFORESAID CERTIFICATE OF MERGER IS THE TWENTY-SEVENTH DAY OF JANUARY, A.D. 2002, AT 12 O'CLOCK A.M.

0176726 8330

020145784



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 1644517

DATE: 03-04-02