[Your Name] [Your Address] [City, State, Zip Code] [Email Address] [Phone Number] [Date] [Recipient's Name] JCPenney [Store/Corporate Address] [City, State, Zip Code] Dear [Recipient's Name or "Customer Service Manager"], I am writing to [briefly state the reason for your letter - e.g., express my concerns, provide feedback, request information, etc.]. [In the next paragraph, elaborate on your issue or feedback. Include specific details such as dates, locations, and any relevant order numbers if applicable. Be clear and concise.] I would appreciate your attention to this matter and any assistance you can provide. [Mention what resolution or response you are seeking, if applicable.] Thank you for your time and consideration. I look forward to your prompt response. Sincerely,

[Your Name]