[Your Name] [Your Address] [City, State, Zip Code] [Email Address] [Phone Number] [Date] [Hiring Manager's Name] JCPenney [Store/Office Address] [City, State, Zip Code] Dear [Hiring Manager's Name], I hope this message finds you well. I want to express my gratitude for the offer to join JCPenney as a [Job Title]. After reviewing the details of the offer, I would like to discuss the proposed salary. Based on my research and understanding of the industry standards, coupled with my [number of years] years of experience in [specific skills or relevant field], I believe a salary of [desired salary] would be more aligned with my qualifications and the value I bring to the team. I am excited about the possibility of contributing to JCPenney and am confident that we can reach a mutually beneficial agreement. Thank you for considering my request. I look forward to your response. Best regards,

[Your Name]