[Your Name] [Your Address] [City, State, Zip Code] [Email Address] [Phone Number] [Date] [Recipient's Name] [Recipient's Position] JCPenney [Company Address] [City, State, Zip Code] Dear [Recipient's Name], I hope this message finds you well. I wanted to take a moment to express my sincere gratitude for [specific reason, e.g., your exceptional service during my recent visit to JCPenney]. Your attention to detail and commitment to customer satisfaction truly made my experience enjoyable. I particularly appreciated [specific example of service or product]. Thank you once again for your outstanding service. I look forward to returning to JCPenney in the future. Warm regards, [Your Name]