Mr. J. C. Penney, Chairman of the Board, J. C. Penney Company, 330 West 34th Street, New York 1, N. Y.

Dear Mr. Penney:

I received your interesting letter of December 23 in which you were nice enough to devote two pages in reply to my Christmas letter, discussing the fact that my son is a prisoner of war in Germany and the fact that you have over five thousand men from your organization in the various armed services at this time.

Please permit me to congratulate you on your son's receiving his commission as an Ensign in the Navy. It will be a great experience for him.

While I hear from my son rather irregularly, his letters come through as well as could be expected. He and the other boys show tremendous spirit and although they receive only two meals a day, they have never complained or bellyached about anything, which is inspiring because if we who are at home had to go from 5 p.m. until the next day at noon, nineteen hours, without anything to eat, we might complain.

In your letter you mentioned Eddie Rickenbacker. He spent the night with me recently. I also had the privilege of entertaining for the night General Arnold as well as Admiral Halsey and his staff from the Southwest Pacific. While all of them are not unmindful of the great burden and difficulties confronting us, they are still confident of the ultimate success. It is merely a question of how soon it can take place with as little loss of life and injury as possible to our boys.

have the pleasure of seeing you some time soon.

I am leaving for New York Monday to attend a Directors meeting of the American Airlines.

With best wishes.

Sincerely,

AGC .SB