

Mail Stop 3561

March 23, 2007

Mr. Gerald L. Storch
Chairman and Chief Executive Officer
Toys "R" Us, Inc.
One Geoffrey Way
Wayne, NJ 07470

**Re: Toys "R" Us, Inc.
Form 10-K for the Fiscal Year Ended January 28, 2006
Filed April 28, 2006
File No. 1-11609**

Dear Mr. Storch:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi
Accounting Branch Chief