



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

March 16, 2010

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

**Re: Toys "R" Us, Inc.**  
**Form 10-K for the Fiscal Year Ended January 31, 2009**  
**Filed March 31, 2009**  
**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,

Jennifer Thompson  
Branch Chief