



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

December 3, 2007

Mr. Nirmal K. Tripathy
Executive Vice President and
Chief Financial Officer
The TJX Companies, Inc.
770 Cochituate Road
Framingham, Massachusetts 01701

Re: The TJX Companies, Inc.
Form 10-K for the Fiscal Year Ended January 27, 2007
Filed March 28, 2007
File No. 1-4908

Dear Mr. Tripathy:

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

Sincerely,

William Choi
Branch Chief