



DIVISION OF  
CORPORATION FINANCE

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

January 14, 2011

via U.S. mail and facsimile

Carol Meyrowitz, President  
The TJX Companies, Inc.  
770 Cochituate Road  
Framingham, MA 01701

**RE: The TJX Companies, Inc.  
Form 10-K for Fiscal Year Ended January 30, 2010 and filed March 30, 2010  
File No.: 1-04908**

Dear Ms. Meyrowitz:

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

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services

cc: Carol Meyrowitz, President  
Via facsimile to (508) 390-2199