



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