

**July 1, 2013**  
**Summary of Material Modifications**  
**Toys“R”Us, Inc. Benefit Program**

This document serves as a Summary of Material Modifications (“SMM”) and supplements or modifies the information contained in the Toys“R”Us Benefit Program Summary Plan Description dated 2009: Eligibility and Enrollment. This SMM is adopted to incorporate plan provision changes for the 2013-2014 Plan Year and shall be effective as of July 1, 2013 (the “Effective Date”). All other provisions of the SPD will remain unchanged. If there are any discrepancies between the information contained in this SMM and the official written Plan documents, the Plan documents will govern.

The following information modifies information in the Toys“R”Us, Inc. Benefit Program Summary Plan Description dated 2009: Eligibility and Enrollment

**1. Available Benefits/Options**

*Aetna Choice POSII Health Plan*

The Aetna POSII Health Plan is no longer an available medical plan option as of July 1, 2013.

*Aetna “R”Choice Health Plan*

The Aetna “R”Choice Plan is not available to new enrollees as of July 1, 2013. Team members may only enroll in this plan if enrolled in Company medical coverage prior to June 30, 2013.

*Expatriate Health Plan*

Effective July 1, 2013, expatriates will only be eligible for the Aetna International Expat Trust health insurance plan for medical and dental coverage.