

July 1, 2012
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 Descriptions dated 2009: Long Term Disability Insurance. This SMM is adopted to incorporate plan provision changes for the 2012-2013 Plan Year. 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.

1. The following information modifies information in the Toys“R”Us, Inc. Benefit Program Summary Plan Description dated 2009 and is effective July 1, 2012: Long Term Disability Insurance

Evidence of Insurability (EOI)

Evidence of Insurability (EOI) is not required when electing Supplemental Long Term Disability Insurance coverage.

2. The following information modifies information in the Toys“R”Us, Inc. Benefit Program Summary Plan Description dated 2009 and is effective July 1, 2012: Long Term Disability Insurance

Survivor Benefit

Delaware, Rhode Island and Hawaii Civil Unions

Effective July 1, 2012, team members in Delaware, Rhode Island or Hawaii who have entered into a civil union and are enrolled in Long Term Disability coverage under the Toys“R”Us, Inc. disability plan will be entitled to the same survivor benefits, coverage, legal obligations, responsibilities, protections and/or rights, governed by Delaware, Rhode Island and Hawaii state laws, provided to a dependent considered a spouse by marriage. In addition, any survivor benefit, coverage or right provided to a child of a marriage will also be provided to a child of a civil union.

No affidavit or documentation will be required, naming the civil union partner and/or any children.

The new law also provides that a party to a civil union shall be included in any definition or use of the terms “marriage,” “married,” “spouse/domestic partner,” “family,” “immediate family,” “dependent,” “next of kin” or any other descriptive term for a spousal relationship when used in Delaware, Rhode Island or Hawaii law including the Delaware, Rhode Island or Hawaii Insurance Code.