

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: Life and Accidental Death and Dismemberment (AD&D) 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: Life and Accidental Death and Dismemberment (AD&D) Insurance

Spouse Life Insurance

Evidence of Insurability (EOI) is required when enrolling in or increasing existing Spouse/Domestic Partner Life Insurance coverage above \$10,000.

The enrollment or coverage level change will be effective as of the date EOI is approved.

2. The following information modifies information in the Toys“R”Us, Inc. Benefit Program Summary Plan Description dated 2009 and is effective January 1, 2012: Life and Accidental Death and Dismemberment (AD&D) Insurance

Delaware Civil Union and Equality Act of 2011

Under the Delaware Civil Union and Equality Act of 2011 (the “Act”), those in a legal civil union in the state of Delaware will be entitled to the same legal obligations, responsibilities, protections and benefits as those afforded or recognized by the laws of Delaware to spouses in a legal marriage as of January 1, 2012. The Act 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 law including the Delaware Insurance Code.

Team members in Delaware who have entered into a civil union and are enrolled in Life or AD&D coverage under the Toys“R”Us, Inc. benefit plan will be entitled to the same benefits, coverage and/or rights, governed by Delaware state law, provided to a dependent considered a spouse by marriage. In addition, any benefit, coverage or right provided to a child of a marriage will also be provided to a child of a civil union.