

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: Administrative and Legal. This SMM is adopted to incorporate plan provision changes for the 2012-2013 Plan Year and shall be effective as of July 1, 2012 (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.

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

Benefits Administrator Change

As of July 1, 2012, Mercer (the “R”Us Benefits Center) is the new benefits administrator for the Toys“R”Us, Inc. Health Benefits Plan.

The contact information for Mercer is as follows:

Mercer/the “R”Us Benefits Center
One Investors Way, Norwood, MA 02062
1-800-250-6873 fax

PHONE:
1-800-752-9908 (M-F 8am-8pm ET)

ONLINE:
www.ibenefitcenter.com/toysrus

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

Flexible Spending Account Administrator Change

As of July 1, 2012, PayFlex is the Health Care and Dependent Care Flexible Spending Account administrator for the Toys“R”Us, Inc. Health Benefit Plan.

PayFlex FSA Services
P.O. Box 3039, Omaha, NE 68103-3039
1-800-752-9908
1-402-231-4310 fax
<https://toysrus.healthhub.com>

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

COBRA Administrator Change

As of July 1, 2012, Mercer/Trion is the COBRA administrator for the Toys“R”Us, Inc. Health Benefit Plan.

Mercer/Trion
P.O. Box 2349
Omaha, NE 68108-2672
1-800-752-9908