

## UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-7010

Mail Stop 7010

March 11, 2008

## Via U.S. Mail and Facsimile

Mr. Joseph R. Sicree Chief Accounting Officer Toll Brothers, Inc. 250 Gibraltar Road Horsham, Pennsylvania 19044

Re: Toll Brothers, Inc.

Form 10-K for the Fiscal Year Ended October 31, 2007

Filed December 21, 2007

File No. 1-09186

**Definitive Proxy Statement on Schedule 14A** 

Filed February 8, 2008

File No. 1-09186

Dear Mr. Sicree:

We have completed our review of your Form 10-K and Definitive Proxy Statement and have no further comments at this time.

If you have any further questions regarding our review of your filings, please direct them to the undersigned at (202) 551-3235.

Sincerely,

Jessica S. Kane Staff Attorney