



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2010

*By U.S. mail and facsimile to (215) 938-8010*

Mr. Joel H. Rassman, Chief Financial Officer  
Toll Brothers, Inc.  
250 Gibraltar Road  
Horsham, PA 19044

**RE: Toll Brothers, In.  
Form 10-K for the fiscal year ended October 31, 2009  
File No. 1-9186**

Dear Mr. Rassman:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief