

**Mail Stop 4561**

July 27, 2007

Ben Feder  
Acting Chief Executive Officer  
Take-Two Interactive Software, Inc.  
622 Broadway  
New York, NY 10012

**Re: Take-Two Interactive Software, Inc.  
Form 10-K for the Fiscal Year Ended October 31, 2006  
Filed on February 28, 2007  
File No. 000-29230**

Dear Mr. Feder:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins  
Accounting Branch Chief