

Mail Stop 4561

April 28, 2009

Lainie Goldstein  
Chief Financial 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, 2008  
Filed on December 19, 2008  
File No. 001-34003**

Dear Ms. Goldstein:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief