



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

October 12, 2017

Lainie Goldstein  
Chief Financial Officer  
Take Two Interactive Software, Inc.  
622 Broadway  
New York, New York 10012

**Re: Take Two Interactive Software, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2017  
Filed May 24, 2017  
File No. 001-34003**

Dear Ms. Goldstein:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services