
TOYS “R” US, INC.

**Amended and Restated
Corporate Governance and Nominating Committee Charter**

Scope and Purpose

The primary purpose of the Committee (the “Committee”) is to review as appropriate the corporate governance practices and related governance structures of Toys “R” Us, Inc. (the “Company”), to conduct an annual performance evaluation of each member of the Board of Directors of the Company (the “Board”) and an annual evaluation of the committees of the Board, and to consider and review candidates for election to the Board.

Committee Responsibilities

The Committee shall fulfill its responsibilities by establishing and maintaining the Corporate Governance Guidelines of the Company (as they may be amended from time to time, the “Corporate Governance Guidelines”). The Committee shall also annually review the Corporate Governance Guidelines and make recommendations to the Board in respect of any changes the Committee deems necessary. In addition, the Committee shall periodically review as appropriate the Company’s compliance with the Corporate Governance Guidelines, and the Committee shall consider and review candidates for election to the Board.

The Committee’s responsibilities shall include:

- Evaluating the Corporate Governance Guidelines, the charters of the committees of the Board and the Company’s code of ethical standards and business conduct to the extent required to do so by applicable law or regulation.
- Requesting that management, periodically, report to the Committee as to whether the Company has publicly disclosed any waivers for executive officers or members of the Board from the provisions of the Company’s code of ethical standards and business conduct to the extent the Company is required to do so by applicable law or regulation.
- Establishing the criteria and implementing the process by which the Board shall conduct its annual self-evaluation.
- Conducting an annual review of each Board member and

establishing the criteria and implementing the process by which the Committee shall conduct such review.

- Conducting an annual review of each committee's contribution to the Company, including a review of each committee's objectives, as stated at the beginning of each fiscal year, and a comparison of those stated objectives to the results and time expended to achieve such results at the end of that year.
- Reviewing the continued appropriateness of Board membership if a Board member has a material change in employment circumstances.
- To the extent that the Board needs to make a determination as to whether a relationship is material for purposes of determining whether a director is deemed to be an "independent director" under the Corporate Governance Guidelines, the Committee shall review that matter and make a recommendation to the Board based upon that review. The decision of the Board (other than the director whose independence is being determined) with respect to such determination shall be conclusive.
- To the extent that the Board needs to make a determination in respect of any director's involvement or interest in any matter of "interest" (as defined in the Corporate Governance Guidelines) in which a director is considered to be "interested" (as defined in the Corporate Governance Guidelines), the Committee shall evaluate that matter and advise the Board of the nature of the "interest" based upon that review. The decision of a majority of the disinterested directors of the Company with respect to such determination shall be conclusive.
- Periodically reviewing as appropriate the Company's compliance with the Corporate Governance Guidelines.
- Investigating such complaints as are brought to its attention and shall take such actions as the Committee deems appropriate in response to such complaints. The Committee is expressly authorized to engage the General Counsel of the Company, outside counsel, or other outside advisors, to assist it in the performance of these duties. In the event any such complaint is directed at the activities of the Nominating and Corporate Governance Committee, the complaint shall be directed to the Chair of the Audit Committee for appropriate action.

- Identifying, screening, considering and making recommendations to the Board concerning the nomination of individuals for election as directors of the Company at the annual meeting of stockholders.
- Identifying, screening, considering and making recommendations to the Board concerning the nomination of individuals to be elected as directors of the Company to fill any additional directorships resulting from vacancies which may arise from time to time or to fill any additional directorships resulting from an increase in the number of directors on the Board.
- Assessing the appropriate balance of skills and characteristics required of Board members.
- After consultation with the Chair of the Board, making recommendations to the Board with respect to the assignment of Board members to various committees.
- Along with the Chair of the Board, conducting an annual review of committee assignments with a view toward balancing the benefits derived from continuity against the benefits derived from the diversity of experience and viewpoints of the various directors.
- Conducting an annual review of the Corporate Governance Guidelines and recommending to the Board any changes it deems necessary to the Corporate Governance Guidelines.
- Preparing an annual report on such of the activities of the Committee as required for inclusion in the Company's filings with the SEC or the exchanges on which the Company's' shares are traded.

When formulating its Board membership recommendations, the Committee shall consider, among other things, the Board Composition section of the Corporate Governance Guidelines and any advice and recommendations offered by the Chief Executive Officer or the stockholders of the Company. The Committee may seek the assistance of, and shall have the sole authority to retain and terminate and to approve the fees and other retention terms of, outside consultants and legal counsel to assist the Committee in performing its functions.

Composition and Membership

The Committee shall be comprised of at least three members elected by the Board. Each member of the Committee must (i) qualify as an "independent director" (as defined in the Corporate Governance Guidelines), and (ii) satisfy the listing requirements of any

exchange on which the shares of the Company are listed with respect to membership on the Committee. Any member of the Committee may be removed from the Committee, with or without cause, by resolution of the Board.

Meeting Schedule

The Committee shall meet at least three times annually and otherwise as circumstances require. The Secretary of the Company shall keep the minutes of all meetings. The Chair of the Committee shall report on the Committee's activities and actions to the Board as considered necessary.

Maintenance of the Committee's Charter

The Committee shall review the adequacy of this Charter on an annual basis and recommend to the Board any changes thereto that the Committee deems necessary.