

March 24, 2022

Strauss Zelnick  
Chairman and Chief Executive Officer  
Take-Two Interactive Software, Inc.  
110 West 44th Street  
New York, New York, 10036

Interactive Software, Inc.

Statement on Form S-4

2022

Re: Take-Two

Registration

Filed March 14,

File No. 333-263511

Dear Mr. Zelnick:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Matthew Crispino, Staff Attorney, at (202) 551-3456 or Joshua Shainess, Legal Branch Chief, at (202) 551-7951 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology