

Exhibit 7 to

Declaration of Jeremy C. Bates in
Opposition to the Creditors'
Cross-Motion To Compel

dated November 10, 2005

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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re:	:	Chapter 11
	:	
ETOYS, INC., et al.,	:	Case Nos. 01-0706 (MFW)
	:	through 01-0709 (MFW)
Debtors.	:	
	:	Jointly Administered
	:	
	:	
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**ORDER AUTHORIZING
DESTRUCTION OF CERTAIN BOOKS AND RECORDS**

Upon the motion dated May 4, 2001, of eToys, Inc., PMJ Corporation, eKids, Inc., and e-Toys Distribution, LLC, (collectively the "Debtors"), as debtors and debtors in possession, for an order, pursuant to 11 U.S.C. §§ 105(a) and 554, authorizing the abandonment, disposal and/or destruction of certain books and records of the Debtors which are burdensome and of inconsequential value to the estates (the "Motion")¹; and it appearing that the Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. § 1334 and that this matter is a core matter pursuant to 28 U.S.C. § 157(b)(2); and the Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, and their creditors; and it appearing that due notice of the Motion has been given to: (i) the United States Trustee for the District of Delaware, (ii) counsel for the Committee, (iii) Internal Revenue Service, (iv) United States Department of Labor, (v) the Securities and Exchange Commission, (vi) Attorneys General for states in which Debtors operated their businesses and (vii) all parties that have

¹ Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Motion.

requested such notice pursuant to Bankruptcy Rule 2002, and that no further notice need be given; and all objections to the relief requested in the Motion having been withdrawn or resolved including the Objection Of The Attorney General Of Texas To Motion For Order Shortening Notice Of Motion Of Debtors And Debtors In Possession For Order Authorizing Abandonment, Disposal And/Or Destruction Of Certain Books And Records and the Objection Of The United States Internal Revenue Service To Motion Debtors And Debtors In Possession, Pursuant To 11 U.S.C. §§ 105(a) And 554 And Fed. R. Bankr. P. 6007, For Order Authorizing Abandonment, Disposal And/Or Destruction Of Certain Books And Records; and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED, as modified herein.
2. The Debtors are hereby authorized to destroy all Records relating to or created for any period prior to December 1, 2000.
3. Until further order of the Court, the Debtors shall retain the Records or copies thereof relating to or created for any period commencing December 1, 2000 through the date of this Order (the "Retained Records"). Because the Debtors will be discontinuing the use of computer software and hardware relating to the Retained Records, the Debtors are authorized to maintain the Retained Records in an alternative form of electronic media.
4. An authorized representative of the Debtors' estates shall file a certification with the Court and serve such certification on the Offices of the Attorney Generals for the States of Delaware, Maryland and Texas, describing the date and manner of the destruction of the Records.
5. *For purposes of this motion, the defined term records excludes tax-related documents. Accordingly, no such documents will be destroyed under this Order.*

5. The Debtors, their estates, their agents, delegates, and professionals shall have no liability whatsoever arising from or relating to the destruction of the Records pursuant to the terms of this Order.

Dated: May 24 2001
Wilmington, Delaware


United States Bankruptcy Judge

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cc. [unclear] & USF 5/23/01

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Movant to send copies to all parties and file certificate of service with the court.

ETP 056