

Exhibit 6 to

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

dated November 10, 2005

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re:	:	Chapter 11
	:	
ETOYS, INC., <u>et al.</u> ,	:	Case Nos. 01-0706 (MFW)
	:	through 01-0709 (MFW)
Debtors.	:	
	:	Jointly Administered
	:	
	:	Objection Deadline: May 15, 2001 at 12:00 noon
-----	X	Hearing Date: May 16, 2001 at 12:00 noon

**MOTION OF THE 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**

eToys, Inc., PMJ Corporation, eKids, Inc., and eToys Distribution, LLC, debtors and debtors in possession (collectively, the "Debtors"), hereby move (the "Motion") this Court for entry of an order, pursuant to 11 U.S.C. §§ 105(a) and 554 and Fed. R. Bankr. P. 6007, authorizing the abandonment, disposal and/or destruction of certain books and records of the Debtors. In support of the Motion, the Debtors respectfully represent as follows:

Jurisdiction

1. The Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) in that it is a matter concerning the administration of the Debtors' estates.

2. The statutory predicates for the relief sought herein are sections 105(a) and 554 of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") and Federal Rule of Bankruptcy Procedure 6007.

3. Venue is proper under 28 U.S.C. §§ 1408 and 1409.

Background

4. On March 7, 2001 (the "Petition Date"), the Debtors commenced their respective reorganization cases by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

5. The Debtors are continuing in possession of their respective properties and are operating and managing their businesses as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. Debtor eToys, Inc., a Delaware corporation, is the direct parent of the other corporate Debtors, and holds all of the membership interests in the limited liability company Debtor.

7. Based in Los Angeles, California, eToys, Inc. is an Internet retailer focused exclusively on children's products, with an extensive selection of both nationally advertised and specialty toys, software, books, videos, music, video games, hobby products, party goods and baby products. eToys, Inc.'s online store, located at www.eToys.com, offers over 100,000 types of products representing more than 750 brands. The store features detailed product information, helpful shopping services and innovative merchandising through easy-to-use Web pages. A consumer shopping at eToys.com can, in addition to ordering products, conduct targeted product searches, view recommended products, visit the Gift Center, participate in promotions and check order status. In contrast to a traditional retail store, the consumer can shop in the comfort and convenience of his or her home or office, 24 hours a day, seven days a week. By combining its expertise in children's products, a commitment to excellent customer service, and the benefits of Internet retailing, eToys, Inc. has been able to deliver a unique shopping experience to consumers.

8. eToys, Inc. obtains products from a network of large and small vendors, manufacturers and distributors. It carries inventory of the products available for sale on its website and conducts warehousing, order fulfillment and distribution operations from the following three facilities: an approximately 763,000 square foot facility in Ontario, California; and two adjacent facilities totaling approximately 1.1 million square feet in Pittsylvania County, Virginia.

9. eToys, Inc. was incorporated as Toys.com in Delaware in November 1996 and later changed its name to eToys, Inc. in June 1997. It commenced operations in the fall of 1997. In July 1999, eToys, Inc. acquired BabyCenter, Inc., which operates a website offering community, content and merchandise for new and expectant parents at www.babycenter.com. In October 1999, eToys, Inc. launched eToys.co.uk, which offered consumers in the United Kingdom over 5,000 SKUs of children's toys, software, videos and video games. In November 1999, eToys Inc. began offering services to all provinces of Canada through its eToys.com store, and in March 2000 it launched the BabyCenter brand in the United Kingdom, offering a content and community site for parents and expectant parents located at www.babycentre.co.uk. In January 2001, eToys, Inc. ceased offering services in Canada and closed the eToys.co.uk website.

10. As of December 31, 2000, eToys, Inc. had sold products to nearly 3 million customers, and it had approximately 1,000 full-time employees. During the quarter ended December 31, 2000, eToys, Inc. experienced net sales of \$131.2 million and an operating loss of \$74.5 million (excluding non-cash charges for deferred compensation and goodwill amortization and non-cash charges attributable to preferred stock).

11. On January 10, 2001, at eToys, Inc.'s request, an Informal Committee of Unsecured Creditors ("the Informal Committee") was organized, which consisted of seven unsecured creditors holding claims in excess of \$90 million. The Informal Committee and its counsel worked in concert with the Debtors to address creditor concerns. On March 16, 2001, the Office of the United States Trustee for this district convened an organizational meeting and the United States Trustee appointed the Official Committee of Unsecured Creditors ("Committee").

12. Prior to the Petition Date, the Debtors retained the investment banking firm of Goldman, Sachs & Co. for the purpose of effectuating a sale, merger or capital infusion for the Debtors. These efforts resulted in the sale of Baby Center, Inc., Baby Center Advertising, LLC, and Baby Center Canada, Ltd. (the "Baby Center Sale"), but did not bring about a sale of the Debtors. Insufficient capital, brought about in part by a disappointing Christmas holiday season, precipitated the need for these filings.

13. On March 7, 2001, eToys, Inc. shut down its website and is seeking to sell its business by means of a stock or asset sale.

Relief Requested

14. By this Motion, the Debtors seek an order of this Court authorizing the Debtors to abandon and, as appropriate, discard or destroy certain books and records which are burdensome, of inconsequential value to these estates, and not relevant to either the wind-down of the Debtors' business operations or the Debtors' claims resolution process (the "Records"), as set forth on Exhibit "A," attached hereto and incorporated herein.

Basis for Relief

15. Section 554 of the Bankruptcy Code provides that, *inter alia*, "[a]fter notice and a hearing, the trustee may abandon any property of the estate that is burdensome to the estate or that is of inconsequential value and benefit to the estate." 11 U.S.C. § 554(a).

16. As a result of the winding-down of the Debtors' business operations, the Debtors no longer need to retain all the documents currently in their possession, custody or control.

17. The Debtors, in consultation with representatives of the Committee, have spent a substantial period of time reviewing their books and records to determine, among other things, which books and records the Debtors may appropriately abandon, discard or otherwise dispose of. The Debtors have determined that the Records are not necessary to (i) the Debtors' sale efforts and/or the performance of their duties and responsibilities as debtors-in-possession, (ii) any pending litigation, (iii) the filing of any tax returns, (iv) the resolution of claims against the Debtors' estates, and (v) any potential causes of action that the Debtors' estates may have, including, without limitation, preference and avoidance actions pursuant to 11 U.S.C. §§ 547 and 548. As such, the Records are burdensome and of inconsequential value to these estates.

18. The Debtors are in the process of consolidating their operations from various locations and other facilities to one central location, for ease of storage, review and security. Upon completion of this consolidation, the Debtors' books and records, by and large, will be located at their corporate headquarters.

19. The Debtors have determined that disposing of the Records now, while they are engaged in the task of consolidating, makes the most economic sense, and saves the Debtors' estates from having to make a second review in the future and from bearing the cost of

moving and storage of such documents. Additionally, allowing the Debtors to dispose of the Records will further the Debtors' efforts to effectuate an orderly wind-down of the Bankruptcy Cases by eliminating an unnecessary cost to these estates. The Debtors estimate that the disposal of the Records will save the Debtors' estates approximately \$400,000 in storage costs monthly, including expenses relating to (a) staffing and (b) potential payments for related equipment and software. Additionally, if the Debtors are delayed in consolidating their record retention, efforts to vacate their current facilities will be significantly hindered, subjecting the Debtors' estates to potential additional administrative expenses.

20. Moreover, a substantial amount of the Records relate to non-traditional data, such as logs of website behavior, as opposed to financial or customer data. The Debtors believe that the destruction of such records will in no way prejudice any parties in interest.

21. The Debtors are currently exploring the various means of disposing of the Records and the associated disposal costs. Such alternative means include landfill disposal, shredding or grinding, and incineration. If the Debtors determine that certain of the Records contain confidential information, such Records may require special disposal. Accordingly, the Debtors respectfully request that any Records disposed of pursuant to an order granting the Motion be disposed of as the Debtors, in consultation with the Committee, deem reasonable and appropriate.

Notice

22. Contemporaneously herewith, the Debtors filed a Motion to Limit Notice seeking authority to limit notice of this Motion to: (i) the United States Trustee for the District of Delaware, (ii) counsel for the Committee, (iii) the Internal Revenue Service, (iv) the Department of Justice, (v) the United States Department of Labor, (vi) the Securities and

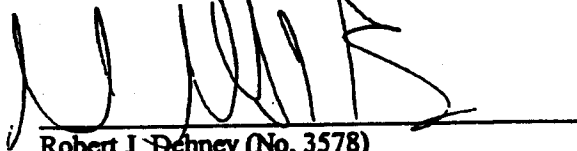
Exchange Commission, (vii) the Attorneys General for the states in which the Debtors operated their businesses, and (viii) all parties that have requested such notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested herein, the Debtors submit that no other or further notice need be given.

23. Pursuant to Local District Court Rule 7.1.2(a), and because there are no novel issues of law presented in this Motion, the Debtors waive their right to file a brief in support of this Motion.

WHEREFORE, the Debtors respectfully request that this Court enter the proposed form of order attached hereto as Exhibit "B" and grant such other and further relief as is just and proper.

Dated: May 4, 2001
Wilmington, Delaware

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EXHIBIT A

EXHIBIT B