

[] = b6

2002-2087

J. Patrick Gavin

[REDACTED] RECEIVED

MAY 29 11:17

FULLY SEARCHED

FOR FAX TRANSMISSION

May 28, 2002

US Securities & Exchange Commission
FOIA Office, Stop 0-5
6432 General Green Way
Alexandria, VA 22312-2413

Dear Sir or Madam:

Subject: FOIA Request

Under the Freedom of Information Act (FOIA), please provide me with any documents or records regarding any informal and/or formal investigations and/or inquiries of **Toys "R" Us, Inc.** by the Commission within the past three (3) years). If applicable and available, I request those documents and/or records pertaining to when **Toys "R" Us, Inc.** became aware of such proceedings, the nature of the proceedings, and the current status of the same.

In addition, please send me copies of any SEC comment letters sent to or received from **Toys "R" Us, Inc.** within the past two years.

(Note: If there are comment letters which communicate nothing more than the fact that the Commission did not review a particular filing, in lieu of going to the trouble of providing me a copy of the actual notice of no review, it is acceptable to simply inform me in writing that such a piece of correspondence exists, the date of the correspondence, and the filing to which the notice of no review pertained.)

If a confidentiality assertion is made, and until such time as it is resolved, I would prefer the Commission to grant a partial fulfillment of my request on any documents not in dispute until such time as any assertions are resolved on those that are.

This letter authorizes up to \$250 in search and related fees. Please invoice me accordingly and we will pay the invoices promptly. Also, please feel free to call me at 763-595-0900 with any questions or information regarding this request.

Thank you for your continued assistance.

Sincerely,


J. Patrick Gavin