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UNITED STATES OF AMERICA

Before the

TFD. NO. _____ SECURITIES AND EXCHANGE COMMISSION

November 27, 2001

In the Matter of

TOKS INC.

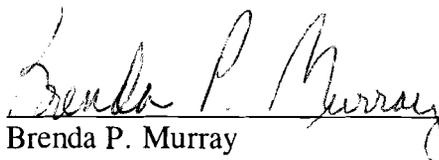
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REPORT FOLLOWING
PREHEARING CONFERENCE

On November 13, 2001, the Securities and Exchange Commission ("Commission"), acting pursuant to Section 8(d) of the Securities Act of 1933, ordered a public hearing beginning November 29, 2001, at 10:00 a.m., at the Commission's offices at 450 Fifth Street, N.W., Washington, DC 20549 to consider allegations by the Division of Enforcement ("Division") that the registration statement filed by Toks Inc. ("Toks") on August 31, 2001, and amended on September 7, 2001, contains untrue statements of material fact and omits material facts required to be stated so as to make the statements presented not misleading ("OIP").

I scheduled a prehearing conference for November 26, 2001, after Ade Ogunjobi, founder of Toks, informed me by a facsimile that a hearing on November 29, 2001, was impossible because he had received an incomplete copy of the OIP. In response, the Division submitted copies of certificates of service attesting to personal service of complete copies of the OIP on both Toks and Mr. Ogunjobi. Also on November 20, 2001, the Division sent Toks and Mr. Ogunjobi additional copies of the OIP.

Toks did not appear at the telephonic conference on November 26, 2001. Counsel for the Division reported that Mr. Ogunjobi had left him a voice message on November 23, 2001, saying that he would not participate in the prehearing conference. The Division requested that the hearing proceed on November 29, 2001, as scheduled so that it could submit evidence, including a transcription of the voice mail it received on November 23, 2001. I granted the Division's request. Mr. Ogunjobi should be aware that failure by Toks to appear at the hearing will almost certainly result in a ruling that is adverse to Toks.



Brenda P. Murray
Chief Administrative Law Judge