



GEOFFREY

# TOYS "R" US®

www.toysrus.com

NATIONAL OFFICES: 461 FROM ROAD, PARAMUS, NJ 07652-3524

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September 12, 2002

VIA FACSIMILE AND OVERNIGHT DELIVERY

RECEIVED  
OFFICE OF THE SECRETARY

SEP 12 2002

Mr. Jonathan G. Katz  
Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549-0609

Re: Statements Under Oath Pursuant to Commission Order 4-460

Ladies and Gentlemen:

Please find attached hereto separate statements under oath regarding facts and circumstances relating to the Toys "R" Us, Inc. Exchange Act filings required by Commission Order 4-460 signed by John H. Eyler and Louis Lipschitz, the Chief Executive Officer and Executive Vice President – Chief Financial Officer, respectively, of Toys "R" Us, Inc. The attached statements are in the exact form of Exhibit A to the order.

Very truly yours,

TOYS "R" US, INC.

Steven Anthony Behar, Esq.  
Corporate Counsel and  
Assistant Secretary

Enclosure

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# STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Louis Lipschitz, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of Toys "R" Us, Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K of Toys "R" Us, Inc. for the fiscal year ended February 2, 2002 filed with the Commission on May 3, 2002;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of Toys "R" Us, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Louis Lipschitz  
 Louis Lipschitz  
 Executive Vice President –  
 Chief Financial Officer  
 September 12, 2002

Subscribed and sworn to  
 before me this 12th day of  
September, 2002.

Maureen Ford  
 Notary Public

My Commission Expires:

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SEP 12 2002

MAUREEN FORD  
 A Notary Public of New Jersey  
 My Commission Expires April 4, 2006