

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	⋮	Chapter 11
	⋮	
ETOYS DIRECT 1, L.L.C., a Delaware limited liability company, et al.,¹	⋮	Case No. 08-
	⋮	
	⋮	Jointly Administered
	⋮	
	⋮	
	⋮	

**CONSOLIDATED LIST OF CREDITORS HOLDING 40 LARGEST CLAIMS
AGAINST THE DEBTORS**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE

The debtor in this Chapter 11 case and certain affiliated entities (collectively, the “Debtors”) each filed a petition in this Court on December __ , 2008 for relief under Chapter 11 of the United States Bankruptcy Code. The following list attached hereto as Exhibit A is a consolidated list of the Debtor’s creditors holding the forty (40) largest unsecured claims. The list is prepared in accordance with Fed.R.Bank. P. 1007 (d) for filing in these Chapter 11 cases. Unless otherwise indicated, the list of creditors does not include (1) persons falling under the definition of “insider” as defined in 11 U.S.C. § 101, or (2) secured deficiency places the creditor among the holders of the forty (40) largest claims.

¹ The Debtors are the following entities: eToys Direct 1, LLC, The Parent Company, BabyUniverse, Inc., Dreamtime Baby, Inc., eToys Direct, Inc., PoshTots, Inc., eToys Direct 2, LLC, eToys Direct 3, LLC, Gift Acquisition, L.L.C. and My Twinn, Inc.