

**United States Bankruptcy Court
Central District of California-LA Division**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): eStyle, Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): DBA babystyle; DBA Cadeau Maternity; DBA Kidstyle; DBA Cadeau Designs; DBA Cadeau; DBA Cadeau LA; DBA Estork; DBA babystyle.com	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 95-4712564	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 865 South Figueroa Street Suite 2700 Los Angeles, CA	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 90017	ZIP Code
County of Residence or of the Principal Place of Business: Los Angeles	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code

Location of Principal Assets of Business Debtor (if different from street address above): **See Attachment hereto**

Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
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Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Check one box: Chapter 11 Debtors <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information

Debtor estimates that funds will be available for distribution to unsecured creditors.
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000

Estimated Assets

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$5 million	\$5 million to \$10 million	\$10 million to \$50 million	\$50 million to \$100 million	\$100 million to \$500 million	\$500,000,001 to \$1 billion

Estimated Liabilities

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$5 million	\$5 million to \$10 million	\$10 million to \$50 million	\$50 million to \$100 million	\$100 million to \$500 million	\$500,000,001 to \$1 billion

THIS SPACE IS FOR COURT USE ONLY

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): eStyle, Inc.</p>
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: - None -	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p align="center">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p align="center">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>
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Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

- Yes, and Exhibit C is attached and made a part of this petition.
- No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

- Exhibit D completed and signed by the debtor is attached and made a part of this petition.
- If this is a joint petition:
- Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

- Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
- Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes)

- Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

- Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and
- Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.
- Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

eStyle, Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

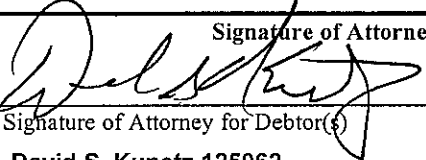
X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X 
Signature of Attorney for Debtor(s)

David S. Kupetz 125062
Printed Name of Attorney for Debtor(s)

SulmeyerKupetz
Firm Name

**333 South Hope Street
35th Floor
Los Angeles, CA 90071-1406**
Address

213.626.2311 Fax: 213.629.4520
Telephone Number

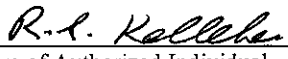
March 19, 2008 125062
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X 
Signature of Authorized Individual

Robert S. Kelleher
Printed Name of Authorized Individual

CEO
Title of Authorized Individual

3/19/2008
Date

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.

Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____
Date

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

Attachment

Location of Principal Assets of Business Debtor

Certain of the debtor's tangible assets are located at its corporate headquarters at 865 South Figueroa Street, Suite 2700, Los Angeles, CA 90017. The majority of the debtor's tangible assets are located at its 23 retail stores at various locations (9 different states) throughout the United States, at warehouses in Ontario, CA, and in NJ, and in transit from Asia and Europe.

**CERTIFICATE OF RESOLUTION OF BOARD OF DIRECTORS OF
ESTYLE, INC., A DELAWARE CORPORATION**

**AUTHORIZING FILING OF PETITION UNDER CHAPTER 11 OF THE BANKRUPTCY
CODE**

I, Robert S. Kelleher, do hereby certify:

1. That I am Chief Executive Officer of eStyle, Inc., a Delaware corporation ("this Company").

2. That at a special meeting of the Board of Directors duly held on March 17, 2008, the following resolutions were duly enacted, and the same remain in full force and effect, without modifications as of the date hereof:

RESOLVED, that it is desirable and in the best interests of this Company, its creditors, stockholders and other interested parties, that a petition be filed by this Company under the provisions of chapter 11 of the Bankruptcy Code.

FURTHER RESOLVED, that Robert S. Kelleher is hereby authorized and directed, on behalf of and in the name of this Company, to execute and verify such petition and to cause the same to be filed with the United States Bankruptcy Court, Central District of California, Los Angeles Division.

FURTHER RESOLVED, that the officers of this Company be, and hereby are, authorized to execute and file all petitions, schedules, lists and other papers in connection with such proceedings under said chapter 11 and in that connection to retain and employ all assistance by legal counsel or otherwise as necessary and proper with a view to the successful termination of such proceedings.

FURTHER RESOLVED, that this Company shall continue to retain the law firm of SulmeyerKupetz ("SK"), a professional corporation, as bankruptcy counsel for this Company in connection with the commencement and maintenance of the aforementioned chapter 11 case, including all contested matters, adversary proceedings, and appeals arising in or from such chapter 11 case, pursuant to the terms and conditions set forth in all written agreements between this Company and SK.

Dated: 3/18, 2008

R. S. Kelleher
Robert S. Kelleher,
Chief Executive Officer

**United States Bankruptcy Court
Central District of California-LA Division**

In re eStyle, Inc.

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
New Breed Logistics Inc 7900-400 Triad Center Dr Greensboro, NC 27409	Dennis Hunt, Vice Pres. New Breed Logistics Inc 490 Gallimore Dairy Rd PO Box 75635 Greensboro, NC 27409 336-232-4121	Trade Debt		260,000.00
UPS Supply Chain Solutions 1515 W 190th St Ste 300 Gardena, CA 90248	Bonifacio Gapultos UPS Supply Chain Solutions 1515 W 190th St Ste 300 Gardena, CA 90248 310-630-6126	Trade Debt		200,000.00
J Hage Construction LLC Attn: Jordan Hage 21034 Heron Way Suite# 104 Lakeville, MN 55044	Jordan Hage J Hage Construction LLC 21034 Heron Way Suite# 104 Lakeville, MN 55044	Trade Debt		174,441.56
Robeez 7979 Enterprise St Burnaby BC V5A 1V5, Canada	Robeez 7979 Enterprise St BC V5A 1V5, Canada	Trade Debt		108,994.80
Dream Int'l USA Inc 7001 Village Dr Suite #280 Buena Park, CA 90621	Dream Int'l USA Inc 7001 Village Dr Ste 280 Buena Park, CA 90621 Fax: 714-521-6008	Trade Debt		95,527.99
Direct Marketing Solutions 8534 NE Alderwood Rd Portland, OR 97220	Direct Marketing Solutions 8534 NE Alderwood Rd Portland, OR 97220-1347 503-281-1400	Trade Debt		83,674.94
UPS 2930 Inland Empire Bl Ste 110 Ontario, CA 91764-4802	Hugo Tello, Acct Mgr UPS 2930 Inland Empire Bl Ste 110 Ontario, CA 91764-4802 909-297-9493	Trade Debt		75,000.00
Splendid Littles dba Mo Industries Inc 3751 S Hill St Los Angeles, CA 90007	Splendid Littles dba Mo Industries Inc 3751 S Hill St Los Angeles, CA 90007	Trade Debt		73,550.93

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Pickle 8929 Wilshire Blvd Ste 212 Beverly Hills, CA 90211	Pickle 8929 Wilshire Blvd Ste 212 Beverly Hills, CA 90211 310-785-0925	Trade Debt		66,306.00
Charlie Rocket 2861 W 7th St Los Angeles, CA 90005	Bill Kahn Charlie Rocket 2861 W 7th St Los Angeles, CA 90005 213-251-9060	Trade Debt		53,000.00
Manulife Financial 865 S Figueroa St Ste 3320 Los Angeles, CA 90017	Thomas Patton, Asst VP Manulife Financial 865 S Figueroa St Ste 3320 Los Angeles, CA 90017	Real Property Lease		52,853.95
Gilbert Company Inc PO Box 89-4417 Los Angeles, CA 90189-4417	Bill Williamson, Vice Pres. Gilbert Company Inc PO Box 89-4417 Los Angeles, CA 90189-4417 909-548-2930	Trade Debt		50,000.00
Oracle USA, Inc PO Box 44471 San Francisco, CA 94144-4471	Oracle USA, Inc PO Box 44471 San Francisco, CA 94144-4471	Licensing Agreement		49,586.68
Crocs Inc Dept 1887 Denver, CO 80291-1887	Crocs Inc Dept 1887 Denver, CO 80291-1887 303-848-7000	Trade Debt		47,075.00
Atlas Paper Company PO Box 2186 Woburn, MA 01888-9850	Michael Finn, Sales Rep Atlas Paper Company PO Box 2186 Woburn, MA 01888-9850 800-874-8873 x121	Trade Debt		46,375.20
Citizens of Humanity LLC 5715 Bickett St Huntington Park, CA 90255	Citizens of Humanity LLC 5715 Bickett St Huntington Park, CA 90255 323-923-1240	Trade Debt		45,402.00
Epsilon Data Management LLC 2550 Crescent Dr Lafayette, CO 80026	Epsilon Data Management LLC 2550 Crescent Dr Lafayette, CO 80026 303-410-5100	Trade Debt		45,231.85
Newco International Inc dba Harmony Kids 13600 Vaughn St San Fernando, CA 91340	Mark Johnson, CEO Newco International Inc dba Harmony Kids 13600 Vaughn St San Fernando, CA 91340 805-758-4431	Trade Debt		42,278.00
Bugaboo North America Inc 12 W. 23rd St 3rd Floor New York, NY 10010	Bugaboo North America Inc 12 W 23rd St 3rd Fl New York, NY 10010	Trade Debt		41,090.00

Debtor(s) _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Petunia Pickle Bottom 305 S Kalorama St Suite F Ventura, CA 93001	Petunia Pickle Bottom 305 S Kalorama St Suite F Ventura, CA 93001	Trade Debt		38,171.00

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the CEO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date 3/19/08

Signature R. S. Kelleher
Robert S. Kelleher
CEO

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

Attachment to List of Creditors Holding 20 Largest Unsecured Claims

The foregoing List of Creditors Holding 20 Largest Unsecured Claims may be amended based on whether certain outstanding prepetition checks cleared the bank prior to the filing of the Debtor's petition. As quickly as feasible after the filing of the petition, the Debtor will determine the status of such prepetition checks, and if necessary, will amend the List of Creditors Holding 20 Largest Unsecured Claims as appropriate.

Party Name, Address and Telephone Number (CA State Bar No. If Applicable) David S. Kupetz 333 South Hope Street 35th Floor Los Angeles, CA 90071-1406 213.626.2311 Fax:213.629.4520 CA State Bar Number: 125062	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA-LA DIVISION	
In re: eStyle, Inc. <div style="text-align: right;">Debtor.</div>	CHAPTER 11 CASE NUMBER <div style="text-align: center;">(No Hearing Required)</div>

VENUE DISCLOSURE FORM
FOR CORPORATIONS FILING CHAPTER 11
(Required by General Order 97-02)

Attach additional sheets as necessary and indicate so in each section

1. Specify the address of the principal office of the Debtor currently on file with the California Secretary of State (from Form S0100, S0200, or S0300):

865 South Figueroa Street, Suite 2700, Los Angeles, CA 90017
2. Specify the address of the principal office of the Debtor listed on the Debtor's most recent federal tax return:

865 South Figueroa Street, Suite 2700, Los Angeles, CA 90017
3. Disclose the current business address(es) for all corporate officers:

865 South Figueroa Street, Suite 2700, Los Angeles, CA 90017
4. Disclose the current business address(es) where the Debtor's books and records are located:

865 South Figueroa Street, Suite 2700, Los Angeles, CA 90017
5. List the address(es) where the majority of the Debtor's assets are located based on a book value determination as set forth on the Debtor's most recent balance sheet:

Certain of the Debtor's tangible assets are located at its corporate headquarters at 865 South Figueroa Street, Suite 2700, Los Angeles, CA 90017. The majority of the Debtor's tangible assets are located at its 23 retail stores at various locations (9 different states) throughout the United States, at warehouses in Ontario, CA, and in NJ, and in transit from Asia and Europe.
6. Disclose any different address(es) to those listed above within six months prior to the filing of this petition and state the reasons for the change in address(es):
N/A
7. State the name and address of the officer signing this Statement and the relationship of such person to the Debtor (specify):
Robert S. Kelleher, Chief Executive Officer
8. Total number of attached pages of supporting documentation: ____

In re eStyle, Inc. Debtor.	CHAPTER 11 CASE NUMBER
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9. I declare under penalty of perjury under the laws of the United States of America, that the foregoing is true and correct.

Executed on March 19, 2008, at Los Angeles, California.

Robert S. Kelleher
 Type Name of Officer

R.S. Kelleher
 Signature of Declarant

CEO
 Position or Title of Officer

STATEMENT OF RELATED CASES
INFORMATION REQUIRED BY LOCAL BANKRUPTCY RULE 1015-2
UNITED STATES BANKRUPTCY COURT, CENTRAL DISTRICT OF CALIFORNIA

1. A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor, his/her spouse, an affiliate of the debtor, any copartnership or joint venture of which debtor is or formerly was a general or limited partner, or member, or any corporation of which the debtor is a director, officer, or person in control, as follows: (Set forth the complete number and title of each such of prior proceeding, date filed, nature thereof, the Bankruptcy Judge and court to whom assigned, whether still pending and, if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

None.

2. (If petitioner is a partnership or joint venture) A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor or an affiliate of the debtor, or a general partner in the debtor, a relative of the general partner, general partner of, or person in control of the debtor, partnership in which the debtor is a general partner, general partner of the debtor, or person in control of the debtor as follows: (Set forth the complete number and title of each such prior proceeding, date filed, nature of the proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending and, if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

None.

3. (If petitioner is a corporation) A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor, or any of its affiliates or subsidiaries, a director of the debtor, an officer of the debtor, a person in control of the debtor, a partnership in which the debtor is general partner, a general partner of the debtor, a relative of the general partner, director, officer, or person in control of the debtor, or any persons, firms or corporations owning 20% or more of its voting stock as follows: (Set forth the complete number and title of each such prior proceeding, date filed, nature of proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending, and if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

None.

4. (If petitioner is an individual) A petition under the Bankruptcy Reform Act of 1978, including amendments thereof, has been filed by or against the debtor within the last 180 days: (Set forth the complete number and title of each such prior proceeding, date filed, nature of proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending, and if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

None.

I declare, under penalty of perjury, that the foregoing is true and correct.

Executed at Los Angeles, California.

Dated 3/19/08

R. S. Kelleher

Robert S. Kelleher **GEO.**
Debtor

Joint Debtor

This form is mandatory by Order of the United States Bankruptcy Court for the Central District of California.

Revised May 2004

eStyle, Inc.
865 South Figueroa Street
Suite 2700
Los Angeles, CA 90017

David S. Kupetz
SulmeyerKupetz
333 South Hope Street
35th Floor
Los Angeles, CA 90071-1406

OUST-LA
725 South Figueroa Street,
26th Floor
Los Angeles, CA 90017

0145 Simon Property Group TX LP
7620 Reliable Parkway
Chicago, IL 60686

24 Seven Staffing Inc
PO Box 5854
Hicksville, NY 11802-5854

256-KGS Elizabeth LLC
Unit# 256-002-CU
One Union Sq W Ste 402
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4676 Westchester Mall LLC
PO Box 643095
Pittsburgh, PA 15264-3095

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4836 The Retail Property Trust
525 7th Ave
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9 Months Up 9 Months Down LLC
PO Box 220369
Great Neck, NY 11021

9180 Mission Viejo Associates LP
1371 Momentum Place
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A-1 Fire Protection Co
420 S Doheny Dr #3
Beverly Hills, CA 90211

A-MRC Stamp & Sign Co
1035-A S Olive St
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Birmingham, AL 35202

Acme Display Fixture Company Inc
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Acosta Catherine
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ACR Services Inc
1330 West 25th St
San Bernardino, CA 92405

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633 Marcy Ave
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c/o Richard A Alberico
1250 Meadowsweet
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Aicco Inc
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Acct# 073 276
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Acct# 650-342 15345449
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AT&T
Acct# 818 507 48426574
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AT&T
Acct# 818 986 15887725
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AT&T
Acct# 949 347 05439161
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Sacramento, CA 95887-0001

AT&T
Acct# 949 759 11291763
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Baby Devi
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Burlington, NC 27216

Baby Needs Inc
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Newark, NJ 07193-5460

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c/o Milberg Factors Inc
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Belly Basics
512 Seventh Ave
17th Floor
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Belly Basics
c/o Defender Inc
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PhiladeLPhia, PA 19148

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Attn Ron Roman Pres
7300 Westside Ave
North Bergen, NJ 07047

Bernie Zeichner
7612 Via Capri
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736 Monterey Park Rd
Monterey Park, CA 91754

Beth Albrecht
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Austin, TX 78705

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Membership Acctg
550 W Orangethorpe Ave
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461 2nd St Loft #331
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Beverly Coat Hanger Co Inc
1215 Fairfax Ave
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Blair Graphics
1740 Stanford St
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Bliss Publications LLC
19 Third St
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Bob Kelleher

Bob Trailers Inc
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Boon Inc
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Brancifort Jessica
562 Westfarms Mall
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111 W Ocean Blvd 9th Fl
Long Beach, CA 90802

Wells Fargo Bank NA
Attn Tom Booker MAC E2064-080
333 S Grand Ave Ste 820
Los Angeles, CA 90071

Wells Fargo Bank NA
Attn Jeffrey Eugley MAC A0103-056
525 Market St 5th Fl
San Diego, CA 92105

Wes & Willy
PO Box 31698
Omaha, NE 68131

Wes & Willy
c/o The CIT Group/Comm Svcs
PO Box 1036
Charlotte, NC 28201-1036

West Farms Mall LLC
Dept 55501
PO Box 67000
Detroit, MI 48267

West Farms Mall LLC
Dept 55501
PO Box 67000
Detroit, MI 48267

Westburg Garment Factory Ltd
Rm 2801-2802 Law's Comm Plz
788 Cheung Sha Rd
Kowloon, Hong Kong China

Westburg Garment Factory Ltd
Au Caronel Mesquita #46-48 Edif Ind
Macau

Wiedenbach-Brown Co Inc
145 Huguenot St
New Rochelle, NY 10801

Wilhelmina West Inc
7257 Beverly Blvd 2nd Floor
Los Angeles, CA 90036

Williamboy Products Inc
dba Burpcatcher
2210 20th St
Washington, MD 20009

Williams Ashley
14006 Riverside Dr # 112
Sherman Oaks, CA 91423

Willow Bend Shopping Center LP
Dept 178001
PO Box 67000
Detroit, MI 48267

Willow Bend Shopping Center LP
Dept 178001
PO Box 67000
Detroit, MI 48267

Wojciechowska Dorothy
562 Westfarms Mall
Farmington, CT 06032

Wong Drea
5617 Santa Anita Ave #E
Temple City, CA 91780

Wood Desiree
630 Pugsley Ave Apt# 2A
Bronx, NY 10473

Workman Publishing Co
675 Brighton Beach Rd
Menasha, WI 54952

Workman Publishing Co
708 Broadway
New York, NY 10003-6946

XO Communications
Acct# 0010000000696451
14239 Collections Center Drive
Chicago, IL 60693

XO Communications
Acct# 2752738
File 50543
Los Angeles, CA 90074-0543

Yahoo Hotjobs
PO Box 0506
Carol Stream, IL 60132-0506

Yahoo Search Marketing
5860 Uplander Way
Culver City, CA 90230

Yahoo Search Marketing
PO Box 89-4147
Los Angeles, CA 90189-4147

Yankee Exterminating Co Inc
PO Box 141
West Hempstead, NY 11552

Yesmail
PO Box 3603
Omaha, NE 06810-3063

Yesmail Inc

Yossi Pinhassi
11218 La Maida St# 102
North Hollywood, CA 91601

Young Electric Sign Company
PO Box 11676
Tacoma, WA 98411-6676

Youth Talent Connection
c/o Heather Baldwin
17332 Irvine Blvd
Irvine, CA 92780

Yves B. Sisteron
Global Retail Partners
2121 Avenue of The Stars, Ste 1630
Los Angeles, CA 90067

Yves Sisteron, Chairman of Board
c/o Global Retail Partners
2121 Ave of Stars Ste 1630
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Yvonne Besvold

Yvonne Besvold, CFO
c/o eStyle, Inc.
865 S Figueroa St Ste 2700
Los Angeles, CA 90017

Yvonne Gonzales

Zansu LLC
1929 Ruhland Ave #A
Redondo Beach, CA 90278

ZNS Electrical Contractors Inc
335 Old Grove Rd
Mountainside, NJ 07092

Zone Venture Fund II Annex, L.P.
Attn: Frank Creer
241 S. Figueroa St., Suite 340
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Cabot, VT 05647