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7 Bankruptcy Counsel for eStyle, Inc.,
Debtor and Debtor in Possession
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9 **UNITED STATES BANKRUPTCY COURT**
10 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**

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12 In re
13 ESTYLE, INC., a Delaware corporation,
14 dba babystyle, Cadeau, and Cadeau
Designs,

15
16 Debtor.
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20 Tax Id # 95-4712564
21

Case No. 2:08-bk-13518-SB

Chapter 11

**DEBTOR'S MOTION FOR EXTENSION OF
TIME TO FILE SCHEDULES, STATEMENT
OF AFFAIRS, AND LISTS**

DATE: March 21, 2008
TIME: 10:00 a.m.
PLACE: U.S. Bankruptcy Court
Courtroom 1575
255 East Temple Street
Los Angeles, CA 90012

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I.
SUMMARY

eStyle, Inc. (the "Debtor"), debtor and debtor in possession, requests an extension of time to file and its bankruptcy schedules, statement of affairs, and lists pursuant to Rule 1007 of the Federal Rules of Bankruptcy Procedure and Central District of California Local Bankruptcy Rule 2081-1(b)(2)(B). The Debtor filed a voluntary chapter 11 petition on March 19, 2008 (the "Petition Date"). The Debtor is acting as a debtor in possession and continues to operate and manage its business pursuant to 11 U.S.C. §§ 1101(1), 1107 and 1108. Under Rule 1007(c) Federal Rules of Bankruptcy Procedure, the time for the Debtor to file its bankruptcy schedules, statement of affairs and lists presently expires on April 3, 2008. The Debtor is multichannel retailer that sells maternity, baby and kids apparel and toys, gear and related products direct to the consumer. As of the Petition Date, the Debtor sells its products at its 23 retail stores (located in nine states), through its babystyle.com website, and through a direct mail program. Due to urgent matters facing the Debtor and its accounting personnel, the Debtor may be unable to file schedules, statements, and lists by April 3, 2008. Therefore, the Debtor requests an extension of time of twenty five (25) days to file its schedules, statements, and lists. Fact in support of this Motion are contained in the Omnibus Declaration of Robert S. Kelleher in support of "First Day" Motions filed contemporaneously with this Motion.

II.
REASONS FOR REQUESTED EXTENSION

The reasons for this request are more specifically stated as follows:

A. Upon commencement of this case, in order to continue its operations and avoid irreparable harm to the estate, the Debtor was required, among other things, to file various "first day" motion, including (among others) motions (i) to obtain authorization to pay and honor priority prepetition wage and benefit claims owed to its employees, (ii) to provide adequate assurance in accordance with Bankruptcy Code section 366 to utility providers, (iii) to obtain authorization to honor and comply

1 with customer programs and obligations, (iv) to obtain authorization to use cash
2 collateral in the ordinary course of business and grant replacement liens, (v) to obtain
3 authorization to pay customs duties and certain prepetition claims of suppliers, freight
4 handlers, warehousemen and customs brokers, (vi) to authorize store closing sales and
5 the discontinuance thereafter of operations at certain of its stores, and (vii) in general, to
6 avoid disruption to the Debtor's business operations and potential harm to the estate.
7 These matters required the immediate attention of the Debtor and its accounting
8 personnel.

9 B. The size and complexity of the Debtor's case are sufficient
10 reasons to warrant additional time for the Debtor to file the required schedules,
11 statements and lists. The Debtor has 23 retail locations in addition to its corporate
12 headquarters and has approximately 360 employees. See the Omnibus Declaration of
13 Robert S. Kelleher submitted in Support of "First Day" Motions.

14 C. The Debtor's accounting personnel are working diligently to
15 compile and analyze the information necessary to prepare the Debtor's schedules,
16 statements and lists. However, voluminous documentation and records must be
17 reviewed. Additional time is required to allow for proper preparation of the Debtor's
18 schedules, statements and lists.

19 D. In this case, merely compiling and preparing the information
20 required by the Office of the United States trustee under its initial requirements will
21 require many hours attention of the Debtor's accounting personnel.

22 E. The Debtor's rehabilitation requires reorganization of the
23 Debtor's operations and capital structure. The Debtor is in process of implementing a
24 business plan designed to reduce costs, improve operations, and enhance the Debtor's
25 long-term viability. Among other things, in recent weeks, the Debtor has terminated 13
26 corporate employees, evaluated its operations, and identified six stores to be closed
27 following completion of store closing sales, and evaluated other cost cutting measures.

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III.
EXTENSION SHOULD BE GRANTED

Rule 1007(c) Federal Rules of Bankruptcy Procedure specifies the time period for filing bankruptcy schedules, statements of affairs, and lists, and provides for extending the time period. Rule 1007(c) states:

(c) *Time Limits.* In a voluntary case, the schedules and statements, other than the statement of intention, shall be filed with the petition or within 15 days thereafter, except as otherwise provided in subdivisions (d), (e) (f) and (h) of this rule. . . Any extension of time for the filing of the schedules and statements may be granted only on motion for cause shown and on notice to the United States trustee any committee elected under § 705 or appointed under § 1102 of the Code, trustee, examiner, or other party as the court may direct. Notice of an extension shall be given to the United States trustee and to any committee, trustee, or other party as the court may direct.

Fed. R. Bankr. P. 1007(c).

As discussed above, it may not be feasible for the Debtor to file its bankruptcy schedules, statement of affairs, and lists required under Rule 1007 of the Federal Rules of Bankruptcy Procedure within fifteen days after the commencement of its case. The nature and complexity of this case and the many urgencies facing the Debtor and its accounting personnel may prevent the Debtor from filing its bankruptcy schedules, statement of affairs and lists within the fifteen day period. Therefore, under Rule 1007(c) of the Federal Rules of Bankruptcy Procedure, the Debtor has shown sufficient cause for an extension of time for filing its bankruptcy schedules, statement of affairs and lists.

Because of the circumstances and reasons stated in this Motion and in the Omnibus Declaration of Robert S. Kelleher submitted in Support of "First Day"

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1 Motions, the Debtor requests that the Court extend the time for filing the Debtor's
2 bankruptcy schedules, statement of affairs and related lists to April 28, 2008.

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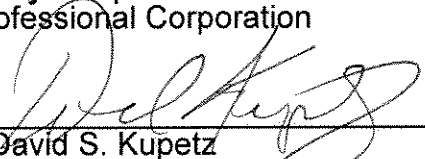
4 DATED: March 19, 2008 Respectfully submitted,

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SulmeyerKupetz
A Professional Corporation

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By: 
David S. Kupetz
Bankruptcy Counsel for eStyle, Inc.,
Debtor and Debtor in Possession

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