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3 **SulmeyerKupetz**  
A Professional Corporation  
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Los Angeles, California 90071-1406  
5 Telephone: 213.626.2311  
Facsimile: 213.629.4520

6 Bankruptcy Counsel for eStyle, Inc.,  
7 Debtor and Debtor in Possession

8 **UNITED STATES BANKRUPTCY COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**

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11 In re

12 ESTYLE, a Delaware corporation, dba  
13 babystyle, Cadeau, and Cadeau Designs,

14 Debtor.

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16 Tax I.D. No. 95-4712564

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

Chapter 11

**APPLICATION BY DEBTOR AND DEBTOR  
IN POSSESSION FOR APPROVAL OF  
EMPLOYMENT OF INVESTMENT BANKER  
(ALEXANDER B. KASDAN COMPANY  
LIMITED); DECLARATION OF EMILIA  
FABRICANT; DECLARATION OF  
ALEXANDER B. KASDAN**

DATE: [No Hearing Required]

TIME: [No Hearing Required]

PLACE: U.S. Bankruptcy Court  
Courtroom 1575  
255 East Temple Street  
Los Angeles, CA 90012

eStyle, Inc. ("Applicant" or the "Debtor"), respectfully represents:

1. Applicant is the debtor in the above-captioned chapter 11 reorganization case pending before this Court. The Debtor commenced this case by filing a voluntary chapter 11 petition on March 19, 2008 (the "Petition Date").

2. Applicant remains in possession of its assets and is acting as a debtor in possession pursuant to 11 U.S.C. §§ 1101(1), 1107(a), and 1108.

3. 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

1 Date the Debtor sold its products at 23 retail stores, through its babystyle.com website,  
2 and through a direct mail program. Since the Petition Date, the Debtor has obtained  
3 court authorization to conduct store closing sales at 8 of its retail stores. Such Store  
4 Closing Sales have been concluded at 5 of the stores and business operations have now  
5 ceased at those locations.

6 4. The Debtor is in the process of developing and evaluating a business  
7 plan that could serve as the basis for a Chapter 11 plan of reorganization providing for a  
8 restructuring of the Debtor's debts, equity interests, and business operations. The Debtor  
9 is also in the process of evaluating liquidation alternatives and the potential sale of the  
10 Debtor's business or its assets, or an investment in, or loan to, the Debtor that might  
11 serve as the basis for a plan of reorganization in this case. In order to adequately  
12 evaluate and potentially implement a sale or financing transaction(s) that might serve as  
13 the basis for a plan of reorganization in this case, the Debtor requires the assistance of a  
14 qualified investment banker.

15 5. Subject to Court approval, the Debtor has engaged Alexander B.  
16 Kasdan Company Limited ("ABKC"), a California corporation, to act as its investment  
17 banker in connection with the review of strategic and financial alternatives, including the  
18 potential sale of the Debtor or its assets, or an investment in, or loan to, the Debtor that  
19 could serve as the basis for a chapter 11 plan in this case. The Debtor believes that  
20 ABKC has the appropriate qualifications, expertise, and experience required by the  
21 Debtor in this case. A true and correct copy of the engagement agreement (the  
22 "Agreement") entered by the Debtor, subject to Court approval, with ABKC is attached  
23 hereto as Exhibit 1 and is incorporated herein by this reference.

24 6. Pursuant to the Agreement, ABKC, if so requested by the Debtor,  
25 will:

26 (a) Assist the Debtor in preparing materials for use with potential  
27 acquirors, lenders, or investors;

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- (b) Work with the Debtor to identify and contact selected potential acquirors of the Debtor or its assets and/or investors in or lenders to the Debtor, in addition to those with whom the Debtor has already been in discussion;
- (c) Assist the Debtor in implementing a marketing plan and responding to inquiries from potential acquirors, investors, and lenders;
- (d) Assist in the due diligence process and the preparation of data to be provided to interested parties;
- (e) Assist the Debtor in structuring and negotiating potential transaction(s);
- (f) Review documents relating to potential transaction(s);
- (g) Coordinate due diligence and other matters with other professional advisors, including legal counsel, involved in potential transaction(s);
- (h) Assist with the closing process in connection with any transaction; and
- (i) Provide such other investment banking advisory services as may be reasonably requested by the Debtor.

7. As set forth in the Agreement, the Debtor has agreed to pay ABKC, subject to authorization of the Court, as follows:

- (a) Advisory Fees. The Debtor shall pay to ABKC (i) a one-time advisory fee in the amount of \$25,000, payable upon approval of the Agreement by the Court, and (ii) monthly advisory fees in the amount of \$25,000 per month, subject to Court approval, payable on the first day of each month, starting June 1, 2008, for a period of three months (June, July and

1 August 2008), unless extended by written agreement of the  
2 parties and approved by the Court.

3 (b) Transaction Fees. If a Transaction (as defined in the  
4 Agreement) with any identified Party (as defined in the  
5 Agreement) is consummated during the term of ABKC's  
6 engagement, or a Transaction with an Identified Party is  
7 consummated within a period of 12 months after the  
8 termination thereof, the Debtor shall pay or cause to be paid  
9 to ABKC concurrently with the closing of the transaction, a fee  
10 in the sum of 5% of the Consideration (as defined in the  
11 Agreement) paid, loaned or invested in the Transaction.

12 8. The complete terms of ABKC's retention are set forth in the  
13 Agreement attached hereto as Exhibit 1.

14 9. ABKC was founded in 2004. ABKC is a private investment bank  
15 specializing in mergers and acquisitions, debt and equity financings and restructurings,  
16 advising small and middle market companies and financial sponsors. ABKC's principals  
17 are seasoned professionals who have executed transactions for clients ranging from  
18 middle market to Fortune 500.

19 10. The founder of ABKC, Alexander B. Kasdan, has more than sixteen  
20 years of investment banking, corporate law and corporate strategy experience. Since  
21 1988, he has executed over 100 domestic and cross-border transactions totaling more  
22 than \$10 billion in overall volume in a variety of industries. Prior to founding ABKC, Mr.  
23 Kasdan was an investment banker with Barrington Associates in Los Angeles, where he  
24 headed up the origination efforts in restructuring, Peter J. Solomon Company, a leading  
25 independent investment bank in New York, Credit Suisse First Boston and Merrill Lynch,  
26 where he sourced, analyzed and executed large global transactions and middle-market  
27 buy- and sell-side engagements. Attached hereto as Exhibit 2 is a summary including  
28 additional information regarding the experience and background of Alexander B. Kasdan.

1 ABKC's website is located at www.kasdanccompany.com. Attached hereto as Exhibit 3 is  
2 a list of selected relevant transactions completed by ABKC or by its principals while at  
3 other firms.

4 11. Applicant requests that the Court grant this Application and approve  
5 the Debtor's retention of ABKC in accordance with the terms of the Agreement attached  
6 hereto as Exhibit 1. The Debtor seeks approval of the Agreement, in accordance with the  
7 terms thereof, pursuant to 11 U.S.C. § 328(a). The Debtor believes that the proposed  
8 terms of the Agreement are reasonable and appropriate under the circumstances and  
9 believes that it is in the best interests of the Debtor, the estate, and creditors that the  
10 Debtor receive the benefit of the investment banking services to be provided by ABKC  
11 under the Agreement in order, at a minimum, to be able to more fully evaluate the  
12 potential alternatives available to the Debtor with respect to the resolution of this case.

13 12. Pursuant to Section 328(a), notwithstanding the terms and conditions  
14 of the Agreement, the Court may allow compensation different from the compensation  
15 provided under such terms and conditions after the conclusion of such employment, if  
16 such terms and conditions prove to have been improvident in light of developments not  
17 capable of being anticipated at the time of the fixing of such terms and conditions.

18 13. A true and correct copy of the notice served with respect to this  
19 Application is attached hereto as Exhibit 4. A true and correct copy of the proposed order  
20 to be submitted in connection with this Application is attached hereto as Exhibit 5.

21 14. To the best of the knowledge, information, and belief of Applicant,  
22 ABKC represents no creditor or other party in this chapter 11 case. Moreover, ABKC  
23 does not represent any affiliates or other related entities, principals, members, or officers  
24 of the Debtor. ABKC has not received any retainer with respect to its engagement by  
25 the Debtor.

26 15. The source of the payments for the Advisory Fees to be made in  
27 connection with its representation of Applicant as its investment banker is funds of the  
28 Debtor. It is the Debtor's understanding that the Debtor's secured lenders, Wachovia

1 Capital Finance Corporation (Western) ("Wachovia") and the Debtor's subordinated  
2 secured lenders (the "Bridge Lenders") consent to the Debtor's retention of ABKC (with  
3 Wachovia reserving all other rights and with the Debtor contemplating that a stipulated  
4 modification to the current cash collateral budget will be submitted to the Court for  
5 approval).

6 16. ABKC's representation in this case is strictly limited to representation  
7 of the Debtor. ABKC does not represent and has not represented any other party  
8 connected with this matter. ABKC does not represent any party other than the Debtor in  
9 connection with this case.

10 17. The Debtor is satisfied from the attached declaration of Alexander B.  
11 Kasdan that, in accordance with 11 U.S.C. § 327(a), ABKC does not hold or represent  
12 any interest adverse to Applicant or the estate and is a disinterested person as that term  
13 is defined in the Bankruptcy Code. The employment of ABKC as the Debtor's investment  
14 banker is in the best interest of the chapter 11 estate.

15 **WHEREFORE**, the Debtor respectfully requests that it be authorized,  
16 pursuant to 11 U.S.C. § 328(a), 11 U.S.C. § 327(a), and 11 U.S.C. § 1107(a), and in  
17 accordance with Rule 2014(a) of the Federal Rules of Bankruptcy Procedure and Local  
18 Bankruptcy Rule 2014-1(b), to employ ABKC as its investment banker in accordance with  
19 the terms of the Agreement.

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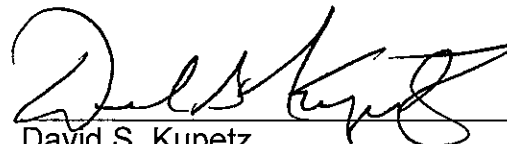
21 DATED: May 8, 2008 Respectfully submitted,

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**SulmeyerKupetz**  
A Professional Corporation

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

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**DECLARATION OF EMILIA FABRICANT**

I, Emilia Fabricant, declare:

1. I have personal knowledge of the facts stated herein. I can testify that said facts are true and correct.
2. I am President and Chief Merchandising Officer of eStyle, Inc. (the "Debtor" or "Applicant"). The Debtor is a corporation formed under the laws of the State of Delaware. I am authorized to submit this declaration on behalf of the Debtor.
3. Applicant is the debtor in the above-captioned chapter 11 reorganization case pending before this Court. The Debtor commenced this case by filing a voluntary chapter 11 petition on March 19, 2008 (the "Petition Date").
4. Applicant remains in possession of its assets and is acting as a debtor in possession.
5. 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 sold its products at 23 retail stores, through its babystyle.com website, and through a direct mail program. Since the Petition Date, the Debtor has obtained court authorization to conduct store closing sales at 8 of its retail stores. Such Store Closing Sales have been concluded at 5 of the stores and business operations have now ceased at those locations.
6. The Debtor is in the process of developing and evaluating a business plan that could serve as the basis for a Chapter 11 plan of reorganization providing for a restructuring of the Debtor's debts, equity interests, and business operations. The Debtor is also in the process of evaluating liquidation alternatives and the potential sale of the Debtor's business or its assets, or an investment in, or loan to, the Debtor that might serve as the basis for a plan of reorganization in this case. In order to adequately evaluate and potentially implement a sale or financing transaction(s) that might serve as

1 the basis for a plan of reorganization in this case, the Debtor requires the assistance of a  
2 qualified investment banker.

3           7. Subject to Court approval, the Debtor has engaged Alexander B.  
4 Kasdan Company Limited ("ABKC"), a California corporation, to act as its investment  
5 banker in connection with the review of strategic and financial alternatives, including the  
6 potential sale of the Debtor or its assets, or an investment in, or loan to, the Debtor that  
7 could serve as the basis for a chapter 11 plan in this case. The Debtor believes that  
8 ABKC has the appropriate qualifications, expertise, and experience required by the  
9 Debtor in this case. A true and correct copy of the engagement agreement (the  
10 "Agreement") entered by the Debtor, subject to Court approval, with ABKC is attached  
11 hereto as Exhibit 1 and is incorporated herein by this reference.

12           8. Pursuant to the Agreement, ABKC, if so requested by the Debtor,  
13 will:

- 14           (a) Assist the Debtor in preparing materials for use with potential  
15           acquirors, lenders, or investors;  
16           (b) Work with the Debtor to identify and contact selected potential  
17           acquirors of the Debtor or its assets and/or investors in or  
18           lenders to the Debtor, in addition to those with whom the  
19           Debtor has already been in discussion;  
20           (c) Assist the Debtor in implementing a marketing plan and  
21           responding to inquiries from potential acquirors, investors, and  
22           lenders;  
23           (d) Assist in the due diligence process and the preparation of  
24           data to be provided to interested parties;  
25           (e) Assist the Debtor in structuring and negotiating potential  
26           transaction(s);  
27           (f) Review documents relating to potential transaction(s);  
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- (g) Coordinate due diligence and other matters with other professional advisors, including legal counsel, involved in potential transaction(s);
- (h) Assist with the closing process in connection with any transaction; and
- (i) Provide such other investment banking advisory services as may be reasonably requested by the Debtor.

9. As set forth in the Agreement, the Debtor has agreed to pay ABKC, subject to authorization of the Court, as follows:

- (a) Advisory Fees. The Debtor shall pay to ABKC (i) a one-time advisory fee in the amount of \$25,000, payable upon approval of the Agreement by the Court, and (ii) monthly advisory fees in the amount of \$25,000 per month, subject to Court approval, payable on the first day of each month, starting June 1, 2008, for a period of three months (June, July and August 2008), unless extended by written agreement of the parties and approved by the Court.
- (b) Transaction Fees. If a Transaction (as defined in the Agreement) with any identified Party (as defined in the Agreement) is consummated during the term of ABKC's engagement, or a Transaction with an Identified Party is consummated within a period of 12 months after the termination thereof, the Debtor shall pay or cause to be paid to ABKC concurrently with the closing of the transaction, a fee in the sum of 5% of the Consideration (as defined in the Agreement) paid, loaned or invested in the Transaction.

10. The complete terms of ABKC's retention are set forth in the Agreement attached hereto as Exhibit 1.

SulmeyerKupetz, A Professional Corporation  
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
LOS ANGELES, CALIFORNIA 90071-1406  
TEL. 213.626.2311 • FAX 213.629.4520

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11. To the best of the knowledge, information, and belief of Applicant, ABKC represents no creditor or other party in this chapter 11 case. Moreover, ABKC does not represent any affiliates or other related entities, principals, members, or officers of the Debtor. ABKC has not received any retainer with respect to its engagement by the Debtor.

12. The source of the payments for the Advisory Fees to be made in connection with its representation of Applicant as its investment banker is funds of the Debtor.

13. I am is satisfied from the attached declaration of Alexander B. Kasdan that ABKC represents no interest adverse to Applicant or the estate and that the employment of ABKC as the Debtor's investment banker would be in the best interest of the chapter 11 estate.

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

EXECUTED THIS 8<sup>th</sup> DAY OF MAY 2008, AT LOS ANGELES, CALIFORNIA.

  
Emilia Fabricant

**DECLARATION OF ALEXANDER B. KASDAN**

I, Alexander B. Kasdan, declare:

1. I have personal knowledge of the facts set forth below. I can testify that said facts are true and correct.

2. I am the founder of Alexander B. Kasdan Company Limited ("ABKC"), a California corporation.

3. eStyle, Inc. ("Applicant" or the "Debtor"), is seeking court approval of its retention of ABKC by the foregoing application. I am authorized to submit this declaration on behalf of ABKC.

4. ABKC founded in 2004, is a private investment bank specializing in mergers and acquisitions, debt and equity financings and restructurings, advising small and middle market companies and financial sponsors. ABKC offers "big firm" experience, tenacity and client advocacy typically lacking in this market segment. ABKC's principals are seasoned professionals who have executed transactions for clients ranging from middle market to Fortune 500.

5. As the founder of ABKC, I have more than sixteen years of investment banking, corporate law and corporate strategy experience. Since 1988, I have executed over 100 domestic and cross-border transactions totaling more than \$10 billion in overall volume in a variety of industries. Prior to founding ABKC, I was an investment banker with Barrington Associates in Los Angeles, where I headed up the origination efforts in restructuring, Peter J. Solomon Company, a leading independent investment bank in New York, Credit Suisse First Boston and Merrill Lynch, where I sourced, analyzed and executed large global transactions and middle-market buy- and sell-side engagements.

6. In addition, I was Corporate Counsel in charge of business development at Schlumberger Ltd., a global oilfield and information services company. Prior to that, I practiced law with O'Melveny & Myers LLP (formerly O'Sullivan Graev & Karabell LLP) and Paul, Hastings, Janofsky & Walker LLP (formerly Battle Fowler LLP),

1 where I specialized in mergers and acquisitions, private equity and corporate finance  
2 transactions.

3 7. I am a frequent speaker on the subject of mergers and acquisitions,  
4 corporate finance and restructuring, including as organizer of the Conference at the  
5 Anderson School at UCLA on "Buying and Selling a Company in a Tough Economy -  
6 How to Optimize Price and Liquidity in a Buyer's Market." I have published articles on the  
7 subjects of mergers and acquisitions and corporate finance.

8 8. I graduated magna cum laude from Middlebury College with a B.A.  
9 degree in Economics and Italian and was elected to Phi Beta Kappa during my junior  
10 year. In addition, I hold a J.D. degree from Columbia University Law School, where I  
11 served as Notes Editor on the Columbia Journal of Transnational Law.

12 9. A true and correct copy of the engagement agreement (the  
13 "Agreement") entered by the Debtor, subject to Court approval, with ABKC is attached  
14 hereto as Exhibit 1. Attached hereto as Exhibit 2 is a true and correct summary  
15 regarding ABKC, including information discussing my experience and background.  
16 ABKC's website is located at [www.kasdancompany.com](http://www.kasdancompany.com). Attached hereto as Exhibit 3 is  
17 a list of selected relevant transactions completed by ABKC or by its principals while at  
18 other firms.

19 10. Neither I, nor ABKC, to my knowledge represent or have any  
20 connection with any creditor or other party in interest in this case, their respective  
21 attorneys or accountants, the United States trustee or any person employed in the Office  
22 of the United States trustee.

23 11. Neither I, nor ABKC, have any interest adverse to the Debtor or the  
24 estate. Further, I am not aware of facts that would lead me to conclude that the ABKC is  
25 not a "disinterested person" as that term is defined by the Bankruptcy Code. I have read  
26 the foregoing application and to the best of my knowledge all the facts stated therein are  
27 true and correct.

28 12. Neither I nor ABKC have any prepetition claim against the Debtor.

1                   13. ABKC has not in the past represented nor does ABKC presently plan  
2 to represent in the future any related debtors, principals, officers, or affiliates of the  
3 Debtor.

4                   14. ABKC has no connections with the Debtor, other than those  
5 disclosed herein.

6                   15. ABKC is not and was not an equity security holder or an insider of  
7 the Debtor.

8                   16. ABKC is and was not, at any prior time, an investment banker for any  
9 security of the Debtor.

10                  17. ABKC is not and was not, at any time, a director, officer or employee  
11 of the Debtor.

12                  18. ABKC has no interest materially adverse to the interest of the estate  
13 or of any class of creditors or equity security holders, for any reason of any direct or  
14 indirect relationship to, connection with, or interest in, the Debtor, or for any other reason.

15                  19. No member of ABKC is a relative or employee of the United States  
16 Trustee or a United States Bankruptcy Judge.

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

18 EXECUTED THIS 7th DAY OF MAY, 2008, AT LOS ANGELES,  
19 CALIFORNIA.



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ALEXANDER B. KASDAN

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**EXHIBIT 1**

**ALEXANDER B. KASDAN COMPANY LIMITED  
11661 SAN VICENTE BLVD., SUITE 201  
LOS ANGELES, CALIFORNIA 90049**

April 29, 2008

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

Gentlemen:

Alexander B. Kasdan Company Limited, a California corporation ("ABKC" or "we"), is pleased to present this engagement letter to act as investment banker to eStyle, Inc. (collectively, the "Company" or "you"), in connection with the review of certain strategic and financial alternatives, including the potential sale of the Company or its assets, or an investment in, or loan to, the Company by a third party (the "Transaction"). As defined herein, the Transaction does not include store closing or liquidation sales by the Company. This agreement is subject to approval of the court (the "Court") presiding over the Chapter 11 reorganization case commenced by the Company by the filing of a voluntary Chapter 11 bankruptcy petition pursuant to the United States Bankruptcy Code, as amended (the "Bankruptcy Code"), on March 19, 2008. The Company agrees to seek the Court's approval of this agreement pursuant to Section 328 of the Bankruptcy Code. Meanwhile, because time is of the essence, ABKC will immediately commence providing the services identified below.

**1. Our Engagement.**

As your investment banker with respect to the Transaction, if so requested, ABKC will:

- (a) assist the Company in preparing the materials for use with potential acquirors, lenders, or investors;
- (b) work with the Company to identify and contact selected potential acquirors of the Company or its assets and/or investors in or lenders to the Company, in addition to those with whom you have already been in discussions;
- (c) assist the Company in implementing a marketing plan and responding to inquiries from potential acquirors, investors, and lenders;
- (d) assist in the due diligence process and the preparation of data room;
- (e) solicit interest from potential acquirors, investors and lenders;

- (f) assist the Company in structuring and negotiating the Transaction;
- (g) review documents relating to the Transaction;
- (h) coordinate due diligence and other matters with other professional advisors, including legal counsel, involved in the Transaction;
- (i) assist with the closing process, and
- (j) provide such other advisory services as may be reasonably requested by the Company

In our role as your investment banker, we may assist in negotiations with potential acquirors, investors, and lenders, but we will have no authority to bind you definitively to any third party. You have the right in your sole and absolute discretion to reject any Transaction regardless of the terms proposed. Our advice and assistance will not encompass legal or tax issues, as to which you should consult competent counsel and accountants.

In connection with our engagement, the Company will use its reasonable efforts to furnish ABKC with all information concerning the Company which ABKC reasonably deems appropriate for the performance of its services pursuant to this engagement and will provide ABKC with reasonable access to the Company and its directors, officers, employees, accountants and advisors, it being understood that ABKC will rely entirely upon such information without assuming any responsibility for independent investigation or verification thereof.

All non-public information concerning the Company which is given to ABKC will be used solely in the course of the performance of our services hereunder and will be treated confidentially by ABKC or as long as it otherwise remains non-public. Except as otherwise required by law or any regulatory authority (provided prompt notice of such disclosure is given to the Company and ABKC), ABKC will not disclose this information to a third party without the Company's consent.

## **2. Our Fees.**

As compensation for our services hereunder, the Company agrees to pay to ABKC, subject to authorization of the Court, as follows:

(a) **Advisory Fees.** The Company shall pay to ABKC (i) a one-time advisory fee in the amount of \$25,000, payable upon approval of this engagement letter by the Court, and (ii) monthly advisory fees in the amount of \$25,000 per month, subject to Court approval, payable on the first day of each month, starting June 1, 2008, for a period of 3 months (June, July and August 2008), unless extended by written agreement of the parties hereto and approved by the Court.

(b) **Transaction Fees.** If a Transaction with any Identified Party (as defined below) is consummated during the term of our engagement, or a Transaction with an

Identified Party is consummated within a period of twelve months after the termination thereof ("tail period"), the Company shall pay or cause to be paid to ABKC concurrently with the closing of the Transaction (and as a pre-condition of closing), a fee (the "Transaction Fee"). The Transaction Fee shall be the sum of an amount of money equal to five percent (5.0%) of the Consideration (as defined below) paid, loaned or invested in the Transaction.

ABKC shall provide to the Company a list of potential acquirors of and/or investors in the Company, introduced or contacted by ABKC during the term of our engagement, and the parties set forth on such list shall be deemed Identified Parties (each such party, an Identified Party).

For the purposes of this agreement, the term "Consideration" shall mean (i) the total fair market value (at the Closing) of all consideration (including cash, securities and/or property, irrespective of whether such amounts are classified as equity, debt, mezzanine financing, or some combination of any of the foregoing) paid, loaned or payable or otherwise to be distributed, directly or indirectly, to the Company or its security holders (including its shareholders and secured and/or unsecured creditors) with or as the result of the Transaction, (ii) the principal amount (including accrued interest thereon) of any indebtedness of the Company directly or indirectly paid off, extinguished or defeased or directly or indirectly assumed by the acquirors or its affiliates in connection with or as a result of the Transaction, and (iii) if the Transaction involves a sale of equity interests directly or indirectly representing a majority of the outstanding capital of the Company or otherwise affecting a change of control of the Company, excluding the fair market value of any securities in the Company retained by its current security holders (the "Shareholders"). Notwithstanding the foregoing, Consideration shall not include any consideration paid, loaned, contributed, assumed, or otherwise provided by the Shareholders, or any existing secured lender of the Company, or any affiliate, related entity, or investor in any Shareholder or any existing secured lender of the Company. For the purposes of computing the full amount of Consideration, any non-cash form of consideration, including, but not limited to, funded development contracts, leases, royalties, product sales, licenses, minimum purchase requirements, non-competition or consulting agreements beyond normal employee or consultant compensation, or deferred consideration will be assumed to have a value equal to its fair market value to the extent that it involves property of the Company at the time of Closing. If any portion of the Consideration is paid in the form of securities, the value of such securities, for purposes of calculating the Transaction Fee, will be determined by the average of the last sales prices for such securities for the twenty (20) trading days prior to the date of the Closing. If such securities do not have an existing public trading market, the value of such securities will be the mutually agreed upon fair market value at the time of Closing. Amounts paid into escrow and contingent payments, including, but not limited to, installment sales, earn-outs or other form of delayed or contingent payment, in connection with any Transaction will be included as part of the Consideration; provided, however, that if the consideration in connection with any Transaction may be increased by payments related to future events, the portion of the Transaction Fee relating to such contingent payments will be estimated based on

the Company's projections, or, if no such projections exist, otherwise agreed upon by the parties in good faith and payable at Closing.

No fee payable to any other financial consultant or advisor by the Company, its shareholders or any other parties shall reduce or otherwise affect the fees due us pursuant to this engagement letter.

The Company acknowledges that it will reimburse ABKC for any reasonable out-of-pocket expenses that ABKC might incur in connection with providing services to the Company, and for all other expenses incurred in providing such services, including but not limited to, research, telephone, delivery, messenger and overnight courier expenses; provided, however, if expenses total more than \$5,000, any amount in excess of \$5,000 must be pre-approved by the Company in writing.

### **3. General Provisions.**

(a) **Indemnification.** As is customary in relationships of this type, the Company shall indemnify, defend, protect and hold harmless ABKC from and against any and all damages, costs and liabilities, including but not limited to, all attorneys' fees and costs (collectively, "Losses"), that may be incurred by ABKC in connection with its performance of services with respect to this engagement letter; provided, however, that such indemnity shall not extend to any action taken or omitted by ABKC that arises from or relates to ABKC's own gross negligence, bad faith or misrepresentation. If such indemnification is for any reason not available or insufficient to hold ABKC harmless, the Company agrees to contribute to any Losses involved in such proportion as is appropriate to reflect the relative benefits received (or anticipated to be received) by the Company, on the one hand, and ABKC, on the other hand, with respect to the engagement or, if such allocation is determined by a court or arbitral tribunal to be unavailable, in such proportion as is appropriate to reflect other equitable considerations, such as the relative fault of the Company, on the one hand, and ABKC, on the other hand; provided, however, that to the extent permitted by applicable law, ABKC shall not be responsible for amounts which in the aggregate are in excess of the amount of all fees actually received from the Company in connection with this engagement.

The Company will not, without ABKC's prior written consent, which consent shall not be unreasonably withheld, settle, compromise, consent to the entry of any judgment in or otherwise seek to terminate any action, claim, suit, investigation or proceeding in respect of which indemnification may be sought hereunder, unless such proposed settlement or response includes a release of ABKC from any liabilities arising out of such action, claim, suit, investigation or proceeding.

(b) **Termination.** Either party may terminate this Agreement upon ten (10) days written notice to the other party at any time. If the Company terminates this Agreement, the Company agrees to pay to ABKC any and all expenses incurred up to the date of termination. The Company also agrees that ABKC shall be entitled to all Transaction Fees as specified in Section 2 hereof.

(c) Entire Agreement and Governing Law. This engagement letter comprises the entire agreement between the parties. All changes or amendments to this engagement letter must be agreed to in writing and executed by both the Company and ABKC in order to be effective. This engagement letter shall be governed by, interpreted under, construed and enforced in accordance with the laws of the State of California, excluding conflict of law principles that might cause application of laws of any other jurisdiction.

(d) Execution. Each person executing this engagement letter represents and warrants to the other party that he or she is duly authorized and has legal capacity to execute and deliver this engagement letter on behalf of the person(s) for which execution is made. Each party to this engagement letter represents and warrants to the other party that the execution of this Agreement and the performance of such party's obligations hereunder have been duly authorized and that the engagement letter is a valid and legal agreement binding on such party and enforceable in accordance with its terms.

(e) Arbitration. The parties to this engagement letter agree that all disputes arising in connection with this engagement letter shall be subject to binding arbitration to be had before a retired judge affiliated with JAMS or similar arbitration service in Los Angeles County, California. This choice of venue is intended by the parties to be mandatory and not permissive in nature, thereby precluding the possibility of litigation between or among the parties with respect to or arising out of this engagement letter in any jurisdiction other than in Los Angeles County, California. Each party waives any right that it may have to object to venue with respect to any proceeding brought in accordance with this section, and stipulates that the state and federal courts located in the County of Los Angeles, State of California, shall have in personal jurisdiction and venue over each of them for the purpose of binding arbitration relating to any dispute, controversy or proceeding arising out of this engagement letter. The parties specifically incorporate, as applicable, the provisions of Section 1280 et seq. of the California Code of Civil Procedure and the parties shall have the right to conduct discovery prior to the arbitration hearing in accordance with Section 1283.05 of the California Code of Civil Procedure. Any final judgment rendered against a party in any binding arbitration or proceeding shall be conclusive as to the subject of such final judgment and may be enforced in other jurisdictions in any manner provided by law. The parties to this engagement letter specifically agree to be subject to the jurisdiction of the courts sitting in the County of Los Angeles, State of California, in any action to compel arbitration or to enforce an arbitration award. In addition to the attorneys' fees specified in Section 3(f) below, the prevailing party in any arbitration shall be entitled to full reimbursement by the losing party for any and all costs that it paid to the arbitration service, the arbitrator and to all expert witnesses, if any.

(f) Attorney's Fees and Costs. If any arbitration or other action is brought for the enforcement of this engagement letter, or because of an alleged dispute, breach or default in connection with any of the provisions of this engagement letter, the successful or prevailing party will be entitled to recover its attorneys' fees and costs, as

well as all other costs that it incurred in connection with the arbitration or other action, in addition to any other relief to which the prevailing party may be entitled.

We look forward to assisting you in the Transaction. If this engagement letter correctly sets forth the understanding between us, please indicate your agreement by executing both copies of this letter, return one copy to us, and retain the other copy for your files.

Sincerely,

ALEXANDER B. KASDAN COMPANY LIMITED



By: \_\_\_\_\_  
Alexander B. Kasdan  
President

All of the terms and provisions of this engagement letter are acknowledged, agreed to and accepted as of May 2, 2008 by

eSTYLE, INC

By: \_\_\_\_\_  
Emilia Fabricant  
President, CMO

# EXHIBIT 2

**Alexander B. Kasdan Company Limited (www.kasdancompany.com)**

Alexander B. Kasdan Company Limited ("ABKC"), founded in 2004, is a private investment bank specializing in mergers and acquisitions, debt and equity financings and restructurings, advising small and middle market companies and financial sponsors. We offer "big firm" experience, tenacity and client advocacy typically lacking in this market segment. Our principals are seasoned professionals who have executed transactions for clients ranging from middle market to Fortune 500.

The founder of ABKC, Alex Kasdan, has more than sixteen years of investment banking, corporate law and corporate strategy experience. Since 1988, he has executed over 100 domestic and cross-border transactions totaling more than \$10 billion in overall volume in a variety of industries. Prior to founding ABKC, Mr. Kasdan was an investment banker with Barrington Associates in Los Angeles, where he headed up the origination efforts in restructuring, Peter J. Solomon Company, a leading independent investment bank in New York, Credit Suisse First Boston and Merrill Lynch, where he sourced, analyzed and executed large global transactions and middle-market buy- and sell-side engagements.

In addition, Mr. Kasdan was Corporate Counsel in charge of business development at Schlumberger Ltd., a global oilfield and information services company. Prior to that, Mr. Kasdan practiced law with O'Melveny & Myers LLP (formerly O'Sullivan Graev & Karabell LLP) and Paul, Hastings, Janofsky & Walker LLP (formerly Battle Fowler LLP), where he specialized in mergers and acquisitions, private equity and corporate finance transactions.

Mr. Kasdan is active in community affairs and serves on the Board of ICAN Associates, a non-profit concerned with the prevention of child abuse. Mr. Kasdan is a frequent speaker on the subject of mergers and acquisitions, corporate finance and restructuring, including as organizer of the Conference at the Anderson School at UCLA on "Buying and Selling a Company in a Tough Economy - How to Optimize Price and Liquidity in a Buyer's Market." Mr. Kasdan has published articles on the subjects of mergers and acquisitions and corporate finance.

Mr. Kasdan graduated magna cum laude from Middlebury College with a B.A. degree in Economics and Italian and was elected to Phi Beta Kappa during his junior year. In addition, he holds a J.D. degree from Columbia University Law School, where he served as Notes Editor on the Columbia Journal of Transnational Law. He has also studied at the University of Florence in Italy. Mr. Kasdan is admitted to the Bar in the State of New York. He is fluent in Russian and Italian and has working knowledge of French.

# EXHIBIT 3

## Selected Relevant Transactions

### Restructuring Advisory

- Strategic advisory to Widget Post Production Co., LLC, a leading audio post-production company (ongoing)
- Sell-side advisory to a leading housewares design and distribution company (ongoing)
- Strategic advisory to American Perlite Corporation of Southern California, a horticultural mining and processing company (ongoing)
- Strategic advisory to Frenchtown Harbor, Inc., a real estate development company in Chapter 11
- Restructuring advisory and sale of the hair salon assets and the Pro-Cuts franchise system of Opal Concepts, Inc. to Regis Corporation in Chapter 11\*
- Sale of Fantastic Sams assets to Cheveux Acquisition, LLC in Chapter 11\*
- Monitoring a sale process of a financially distressed company for a secured lender\*
- Strategic advisory to the Bank Steering Committee in the Warnaco Group, Inc. restructuring\*
- Restructuring advisory and sale of Furr's Supermarkets, Inc. in Chapter 11\*
- Represented Schlumberger Ltd. in acquisition of the assets of CellNet Data Systems, Inc. out of pre-packaged Chapter 11 filing\*
- Negotiated and executed a strategic sale of assets and technology of a Russian pharmaceutical company to a French multinational\*

### Retail, Apparel, Branded Consumer Products

- Debt placement advisory for Access Beverage LLC, a branded consumer products company
- Valuation and strategic advisory to giftware industry company\*
- Strategic advisory to The Penn Traffic Company (supermarkets)\*
- Strategic advisory to a leading regional pharmacy chain\*
- Restructuring advisory and sale of Furr's Supermarkets, Inc. in Chapter 11\*
- Represented Phillips-Van Heusen Corporation in acquisition of certain assets from Coats Vyella plc\*
- Represented Phillips-Van Heusen Corporation in a variety of corporate finance matters
- Represented Griffin Land and Nurseries, Inc. in the sale of the Imperial SSC Nurseries Division to Olympus Partners\*
- Represented Paxar Corporation in the sale of its International Imaging Materials, Inc. subsidiary to Centre Partners Management, LLC\*

---

\* Executed by ABKC principals while at other firms.

# EXHIBIT 4

SulmeyerKupetz, A Professional Corporation  
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
LOS ANGELES, CALIFORNIA 90071-1406  
TEL. 213.626.2311 • FAX 213.629.4520

1 David S. Kupetz (CA Bar No. 125062)  
Email:dkupetz@sulmeyerlaw.com  
2 Mark S. Horoupian (CA Bar No. 175373)  
Email:mhoroupian@sulmeyerlaw.com  
3 **SulmeyerKupetz**  
A Professional Corporation  
4 333 South Hope Street, Thirty-Fifth Floor  
Los Angeles, California 90071-1406  
5 Telephone: 213.626.2311  
Facsimile: 213.629.4520  
6

7 Bankruptcy Counsel for eStyle, Inc.,  
Debtor and Debtor in Possession  
8  
9

10 **UNITED STATES BANKRUPTCY COURT**  
11 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**  
12

13 In re  
14 ESTYLE, INC., a Delaware corporation,  
dba babystyle, Cadeau and Cadeau  
15 Designs,  
16

17 Debtor.  
18

19 Tax Id # 95-4712564  
20  
21

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

Chapter 11

**NOTICE OF APPLICATION BY DEBTOR IN  
POSSESSION FOR APPROVAL OF  
EMPLOYMENT OF INVESTMENT BANKER  
(ALEXANDER B. KASDAN COMPANY  
LIMITED)**

DATE: [No Hearing Required]  
TIME: [No hearing Required]  
PLACE: U.S. Bankruptcy Court  
Courtroom 1575  
255 East Temple Street  
Los Angeles, CA 90012

22 **TO ALL INTERESTED PARTIES:**  
23

24 **PLEASE TAKE NOTICE** as follows:

25 1. eStyle, Inc. (the "Debtor" or "Applicant"), debtor and debtor in  
26 possession in the above-captioned chapter 11 case, has filed an application (the  
27 "Application") requesting the Court's approval of the Debtor's employment of Alexander  
28 B. Kasdan Company Limited ("ABKC"), as its investment banker.

1                   2.     The Debtor is in the process of developing and evaluating a business  
2 plan that could serve as the basis for a Chapter 11 plan of reorganization providing for a  
3 restructuring of the Debtor's debts, equity interests, and business operations. The Debtor  
4 is also in the process of evaluating liquidation alternatives and the potential sale of the  
5 Debtor's business or its assets, or an investment in, or loan to, the Debtor that might  
6 serve as the basis for a plan of reorganization in this case. In order to adequately  
7 evaluate and potentially implement a sale or financing transaction(s) that might serve as  
8 the basis for a plan of reorganization in this case, the Debtor requires the assistance of a  
9 qualified investment banker.

10                   3.     Subject to Court approval, the Debtor has engaged ABKC to act as  
11 its investment banker in connection with the review of strategic and financial alternatives,  
12 including the potential sale of the Debtor or its assets, or an investment in, or loan to, the  
13 Debtor that could serve as the basis for a chapter 11 plan in this case. The Debtor  
14 believes that ABKC has the appropriate qualifications, expertise, and experience required  
15 by the Debtor in this case. A true and correct copy of the engagement agreement (the  
16 "Agreement") entered by the Debtor, subject to Court approval, with ABKC is attached to  
17 the Application as Exhibit 1.

18                   4.     Pursuant to the Agreement, ABKC, if so requested by the Debtor,  
19 will:

- 20                   a.     Assist the Debtor in preparing materials for use with potential  
21                   acquirors, lenders, or investors;
- 22                   b.     Work with the Debtor to identify and contact selected potential  
23                   acquirors of the Debtor or its assets and/or investors in or  
24                   lenders to the Debtor, in addition to those with whom the  
25                   Debtor has already been in discussion;
- 26                   c.     Assist the Debtor in implementing a marketing plan and  
27                   responding to inquiries from potential acquirors, investors, and  
28                   lenders;

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- d. Assist in the due diligence process and the preparation of data to be provided to interested parties;
- e. Assist the Debtor in structuring and negotiating potential transaction(s);
- f. Review documents relating to potential transaction(s);
- g. Coordinate due diligence and other matters with other professional advisors, including legal counsel, involved in potential transaction(s);
- h. Assist with the closing process in connection with any transaction; and
- i. Provide such other investment banking advisory services as may be reasonably requested by the Debtor.

5. As set forth in the Agreement, the Debtor has agreed to pay ABKC, subject to authorization of the Court, as follows:

- a. Advisory Fees. The Debtor shall pay to ABKC (i) a one-time advisory fee in the amount of \$25,000, payable upon approval of the Agreement by the Court, and (ii) monthly advisory fees in the amount of \$25,000 per month, subject to Court approval, payable on the first day of each month, starting June 1, 2008, for a period of three months (June, July and August 2008), unless extended by written agreement of the parties and approved by the Court.
- b. Transaction Fees. If a Transaction (as defined in the Agreement) with any identified Party (as defined in the Agreement) is consummated during the term of ABKC's engagement, or a Transaction with an Identified Party is consummated within a period of 12 months after the termination thereof, the Debtor shall pay or cause to be paid

1 to ABKC concurrently with the closing of the transaction, a fee  
2 in the sum of 5% of the Consideration (as defined in the  
3 Agreement) paid, loaned or invested in the Transaction.

4 6. The complete terms of ABKC's retention are set forth in the  
5 Agreement attached to the Application as Exhibit 1.

6 7. Pursuant to the Application, the Debtor seeks approval of the  
7 Agreement, in accordance with the terms thereof, pursuant to 11 U.S.C. § 328(a).

8 8. The Debtor believes that the proposed terms of the Agreement are  
9 reasonable and appropriate under the circumstances and believes that it is in the best  
10 interests of the Debtor, the estate, and creditors that the Debtor receive the benefit of the  
11 investment banking services to be provided by ABKC under the Agreement in order, at a  
12 minimum, to be able to more fully and expeditiously evaluate the potential alternatives  
13 available to the Debtor with respect to the resolution of this case.

14 9. If you have not received a copy of the Application and wish to  
15 receive one, you may obtain a copy by requesting it from the Debtor's bankruptcy  
16 counsel, SulmeyerKupetz, 333 South Hope Street, 35<sup>th</sup> Floor, Los Angeles, California  
17 90071; Telephone (213) 626-2311; Fax (213) 629-4520; email:  
18 [dperez@sulmeyerlaw.com](mailto:dperez@sulmeyerlaw.com); Attn: Debbie Perez. The Application will be promptly  
19 provided upon request.

20 10. Pursuant to Local Bankruptcy Rule 2014-1(b)(2), if you wish to  
21 object to the Debtor's employment of ABKC, you must file a written objection and  
22 request for hearing, in the form required by Local Bankruptcy Rule 9013-1(a)(7), no  
23 later than 15 days from the date of service of this Notice (see the date below).  
24 You must file your objection and request with the Clerk of the United States Bankruptcy  
25 Court located at 255 East Temple Street, Los Angeles, CA 90012, and serve your  
26 objection upon the Debtor's bankruptcy counsel at the address indicated in the upper left  
27 corner of the first page of this Notice. If any such response is timely received, the Debtor  
28 will set a hearing date on the Application and send out notice thereof. No hearing will be

SulmeyerKupetz, A Professional Corporation  
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
LOS ANGELES, CALIFORNIA 90071-1406  
TEL. 213.626.2311 • FAX 213.629.4520

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held if no response and request for hearing is received. The failure to file an objection to the Application may be deemed by the court as your consent to the relief requested therein. If you do not oppose the Application, you need not take any further action.

DATED: May 8, 2008      Respectfully submitted,

**SulmeyerKupetz**  
A Professional Corporation

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

# EXHIBIT 5

SulmeyerKupetz, A Professional Corporation  
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
LOS ANGELES, CALIFORNIA 90071-1406  
TEL. 213.626.2311 • FAX 213.629.4520

1 David S. Kupetz (CA Bar No. 125062)  
Email:dkupetz@sulmeyerlaw.com  
2 Mark S. Horoupian (CA Bar No. 175373)  
Email:mhoroupian@sulmeyerlaw.com  
3 **SulmeyerKupetz**  
A Professional Corporation  
4 333 South Hope Street, Thirty-Fifth Floor  
Los Angeles, California 90071-1406  
5 Telephone: 213.626.2311  
Facsimile: 213.629.4520  
6  
7 Bankruptcy Counsel for eStyle, Inc.,  
Debtor and Debtor in Possession

8  
9 **UNITED STATES BANKRUPTCY COURT**  
10 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**

11 In re

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

15 Debtor.

16  
17 Tax I.D. No. 95-4712564  
18  
19

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

Chapter 11

**ORDER APPROVING DEBTOR IN  
POSSESSION'S EMPLOYMENT OF  
INVESTMENT BANKER (ALEXANDER  
B. KASDAN COMPANY LIMITED)**

DATE: [No Hearing Required]  
TIME: [No Hearing Required]  
PLACE: U.S. Bankruptcy Court  
Courtroom 1575  
225 East Temple Street  
Los Angeles, CA 90012

20  
21 On May 8, 2008, eStyle, Inc. (the "Debtor"), the above-captioned debtor and  
22 debtor in possession, filed an application (the "Application") for approval of the Debtor's  
23 employment of Alexander B. Kasdan Company Limited ("ABKC") as the Debtor's  
24 investment banker in this case. The Court has considered the Application, the  
25 declarations of Robert S. Kelleher and Alexander B. Kasdan submitted with the  
26 Application, any other papers filed in this matter, and the facts and circumstances of this  
27 case.  
28

SulmeyerKupetz, A Professional Corporation  
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
LOS ANGELES, CALIFORNIA 90071-1406  
TEL. 213.626.2311 • FAX 213.629.4520

1                   Based on the foregoing, the Court determining that ABKC does not hold  
2 any interest adverse to the Debtor or the estate and is a disinterested person as defined  
3 in 11 U.S.C. § 101(14), and that the employment of ABKC by the Debtor is in the best  
4 interest of the estate, and good cause appearing therefor,

5                   **IT IS ORDERED** as follows:

- 6                   1.     The Application is approved;
- 7                   2.     The Debtor is authorized to employ ABKC as its investment banker  
8 in accordance with the terms of the engagement agreement attached as Exhibit 1 to the  
9 Application, with compensation of ABKC to be governed by 11 U.S.C. § 328(a).

10

11 DATED: \_\_\_\_\_

\_\_\_\_\_  
HON. SAMUEL L. BUFFORD  
UNITED STATES BANKRUPTCY JUDGE

12

13 PRESENTED BY:

14

15 **SulmeyerKupetz**  
A Professional Corporation

16

17 By: \_\_\_\_\_

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

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SulmeyerKupetz, A Professional Corporation  
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
LOS ANGELES, CALIFORNIA 90071-1406  
TEL. 213.626.2311 • FAX 213.629.4520

NOTICE OF ENTRY SERVICE LIST

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Attorneys for Debtor  
David S. Kupetz, Esq.

SulmeyerKupetz  
333 So. Hope Street, 35<sup>th</sup> Floor  
Los Angeles, CA 90071  
dkupetz@sulmeyerlaw.com  
(via email)

Office of the United States Trustee  
Office of the United States Trustee  
Ernst & Young Plaza  
725 South Figueroa Street, 26<sup>th</sup> Floor  
Los Angeles, CA 90017  
bruce.schildkraut@usdoj.gov  
(via email)

Secured Creditor  
Wachovia Capital Finance  
c/o William Kiekhofer, Esq.  
Mayer, Brown, Rowe & Maw LLP  
350 South Grand Avenue, 25<sup>th</sup> Floor  
Los Angeles, CA 90071  
wkiekhofer@mayerbrown.com  
(via email)

Attorney For Committee of Unsecured Creditors  
Craig Margulies, Esq.  
Landsberg Margulies LLP  
16030 Ventura Blvd., Ste. 470  
Encino, CA 91436-2731  
cmargulies@lm-lawyers.com  
(via email)

SulmeyerKupetz, A Professional Corporation  
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
LOS ANGELES, CALIFORNIA 90071-1406  
TEL. 213.626.2311 • FAX 213.629.4520

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

At the time of service, I was over 18 years of age and **not a party to this action**. I am employed in the County of Los Angeles, State of California. My business address is 333 South Hope Street, Thirty-Fifth Floor, Los Angeles, California 90071-1406.

On May 8, 2008, I served the following document(s) described as **NOTICE OF APPLICATION BY DEBTOR IN POSSESSION FOR APPROVAL OF EMPLOYMENT OF BANKRUPTCY COUNSEL (SULMEYERKUPETZ)** on the interested parties in this action as follows:

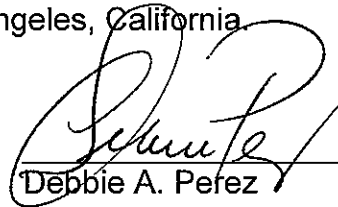
SEE ATTACHED SERVICE LIST

**BY MAIL:** I enclosed the document(s) in a sealed envelope or package addressed to the persons at the addresses listed in the Service List and placed the envelope for collection and mailing, following our ordinary business practices. I am readily familiar with SulmeyerKupetz's practice for collecting and processing correspondence for mailing. On the same day that the correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid.

**BY E-MAIL OR ELECTRONIC TRANSMISSION:** I caused the document(s) to be sent from the e-mail address dperez@sulmeyerlaw.com to the persons at the e-mail addresses listed in the Service List, I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that I am employed in the office of a member of the bar of this Court at whose direction the service was made.

Executed on May 8, 2008, at Los Angeles, California.

  
Debbie A. Perez

SulmeyerKupetz, A Professional Corporation  
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
LOS ANGELES, CALIFORNIA 90071-1406  
TEL. 213.626.2311 • FAX 213.629.4520

**SERVICE LIST**

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**DEBTOR**

eStyle, Inc.  
865 South Figueroa Street  
Suite 2700  
Los Angeles, CA 90017  
[EFabricant@babystyle.com](mailto:EFabricant@babystyle.com)

**OFFICE OF THE UNITED STATES TRUSTEE**

Office of the United States Trustee  
Attn: Bruce Schildkraut, Esq.  
Ernst & Young Plaza  
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At the time of service, I was over 18 years of age and **not a party to this action.** I am employed in the County of Los Angeles, State of California. My business address is 333 South Hope Street, Thirty-Fifth Floor, Los Angeles, California 90071-1406.

On May 8, 2008, I served the following document(s) described as **APPLICATION BY DEBTOR AND DEBTOR IN POSSESSION FOR APPROVAL OF EMPLOYMENT OF INVESTMENT BANKER (ALEXANDER B. KASDAN COMPANY LIMITED); DECLARATION OF EMILIA FABRICANT; DECLARATION OF ALEXANDER B. KASDAN** on the interested parties in this action as follows:

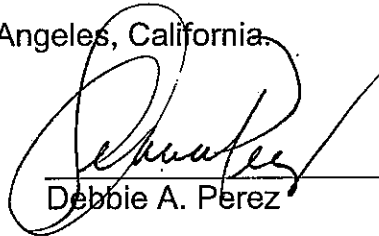
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I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that I am employed in the office of a member of the bar of this Court at whose direction the service was made.

Executed on May 8, 2008, at Los Angeles, California.



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