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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.

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

Chapter 11

**DEBTOR'S MOTION FOR ORDER (1)
EXTENDING TIME TO ASSUME OR
REJECT UNEXPIRED LEASES OF
NONRESIDENTIAL REAL PROPERTY,
(2) APPROVING A PROCEDURE FOR
THE REJECTION OF SUCH LEASES,
AND (3) GRANTING OTHER RELATED
RELIEF**

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19 Tax Id. # 95-4712564

DATE: June 24, 2008
TIME: 2:00 p.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 in possession in the above-captioned case hereby moves the Court for an order (i) granting the Debtor an extension of time by which it must assume or reject unexpired leases of nonresidential real property (not previously rejected) pursuant to 11 U.S.C. § 365(d)(4), (ii) approving a procedure for the rejection of unexpired leases of nonresidential real property (not previously rejected) pursuant to 11 U.S.C. §§ 365, 554 and 105(a), and (iii) granting other related relief (the "Motion").

Since the commencement of this chapter 11 case on March 19, 2008 (the "Petition Date"), the Court has approved the Debtor's rejection of 8 nonresidential real property leases under which the Debtor is the lessee. As of this time, the Debtor is the Lessee under 16 leases of nonresidential real property which have not been rejected (15 leases for retail stores operated by the Debtor, and a lease for the Debtor's corporate headquarters). The Debtor is in the process of evaluating its opportunities for reorganization sale and/or liquidation of its business and/or assets in their entirety or in part. It would be premature and detrimental to the estate to force the Debtor to determine whether to assume or reject all of its remaining nonresidential real property leases (not yet rejected) prior to determining whether there will be a sale of the Debtor's business and/or assets, a restructuring, and/or a liquidation of some or all of the Debtor's remaining assets. Therefore, in order to preserve and protect the interests of the estate, creditors, and the Debtor, a 90-day extension of time for the Debtor to assume or reject nonresidential real property leases is necessary and appropriate. Further, approval of the procedure set forth below for the rejection of leases is fair, appropriate, and in the best interests of the estate, creditors, and the Debtor.

1 II.

2 **BACKGROUND**

3 **A. The Chapter 11 Filing**

4 On March 19, 2008, the Debtor filed a voluntary chapter 11 petition
5 commencing this case. The Debtor continues to operate and manage its business as a
6 debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On
7 April 10, 2008, an unsecured creditors' committee was appointed in this case.

8 The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157
9 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core
10 proceeding pursuant to 28 U.S.C. § 157(b)(2). The statutory predicates for the relief
11 requested herein are sections 365, 554 and 105(a) of the Bankruptcy Code.

12 **B. Business Operations**

13 The Debtor is a multichannel retailer that sells maternity, baby and kids
14 apparel, and toys, gear and related products direct to the consumer. As of the Petition
15 Date, the Debtor sold its products at 23 retail stores (21 babystyle and 2 Cadeau stores),
16 through its babystyle.com website, and through a direct mail program. The Debtor's
17 operations have not been profitable. A rehabilitation of the Debtor requires
18 reorganization of the Debtor's operations and capital structure. The Debtor is in the
19 process of implementing a turnaround business plan designed to reduce costs, improve
20 operations, eliminate unprofitable locations, and enhance the Debtor's long-term viability.
21 At the same time, the Debtor is in the process of evaluating the alternatives of a sale of
22 all or part of its business and/or assets and/or a liquidation of all or part of the Debtor's
23 assets. Any of these alternatives (which are currently under intense evaluation by the
24 Debtor) could serve as the basis for a chapter 11 plan of reorganization or liquidation.

25 Among other things, in recent weeks, the Debtor has identified and
26 evaluated unprofitable locations to be closed and leases for other locations where it is
27 necessary for the Debtor to negotiate improved rental terms. Such evaluations and
28 discussions are ongoing. Shortly prior to the commencement of this case, the Debtor

1 reduced its corporate office staff by 14 employees as part of a broader series of initiatives
2 to reduce overhead expense. As of this time, pursuant to the first and second store
3 closing motions filed by the Debtor in this case, the Debtor has completed store closing
4 sales at 7 of its stores and has also filed two motions that the Court has granted,
5 approving the rejection of the leases for 8 stores.¹ Pursuant to the Debtor's second store
6 closing motion, the Debtor obtained Court authorization at a hearing conducted on April
7 29, 2008, to commence store closing sales at 2 stores (Glendale and Westchester).
8 Pursuant to the Debtor's third store closing motion the Debtor obtained authorization at a
9 hearing conducted on May 28, 2008 to conduct store closing sales at 7 additional stores.
10 Of those the 7 stores covered by the Debtor's third store closing motion, at this time, the
11 Debtor only intends to commence store closing sales at three of the stores (NorthPark,
12 Burlington, and Atrium). The Debtor has also made some management changes and is
13 intending to promptly implement further overhead and other cost reductions. As stated
14 above, the Debtor is also continuing to explore whether a sale of its business and/or
15 assets is a viable means for resolving this case. Concurrently, the Debtor is also
16 evaluating other restructuring and liquidation alternatives.

17 **C. Factors Precipitating Chapter 11 Filing**

18 The Debtor started as an ecommerce business in 1999 and added a direct
19 mail catalog approximately one year later. In 2002, the Debtor opened its first retail
20 store. In 2004, eStyle made a decision to significantly expand its retail store presence,
21

22 ¹ For 5 of the 6 stores that were the subject of the Debtor's first store closing motion, the
23 lease rejection was effective as of April 30, 2008. With respect to the Debtor's Mission
24 Viejo Store, the lease rejection will not be effective until the earlier of (a) May 30, 2008; or
25 (b) the date on which the Debtor delivers possession of the property to the landlord in
26 "broom swept condition". With respect to the stores that were the subject of the Debtor's
27 second store closing motion (Glendale and Westchester), the lease rejection is to be the
28 earlier of turnover of possession of the premises to the landlord (possession of the
Glendale store premises was returned to the landlord on May 27, 2008) or July 31, 2008
(the store closing sale at the Westchester store is anticipated to end before the end of
July, 2008).

1 and by early 2005 had negotiated leases that resulted in the opening of 9 new stores in
2 2005 and 3 new stores in 2006. The store expansion required significant changes in
3 systems, infrastructure and business processes, many of which were only addressed
4 concurrently with the store expansion, which negatively affected operating results.
5 During this period (2004-2006), the Debtor suffered from a lack of consistent
6 merchandise direction and insufficient merchandising disciplines, at a time when more
7 retailers were competing in this category. During 2006 and 2007, the Debtor took steps
8 to complete a repositioning of the business from an ecommerce business to a multi-
9 channel retailer positioned to support further new store growth. Changes were made to
10 address the merchandise leadership, merchandising disciplines and infrastructure
11 requirements, but continued operating losses during this repositioning have put pressure
12 on eStyle's cash availability.

13 The impact of general weakness in the economy and recent declines in mall
14 traffic has negatively impacted sales in the Debtor's stores. Poor performance of some of
15 the Debtor's stores has negatively impacted the Debtor's operating results. Moreover,
16 the Debtor has been unsuccessful in its efforts to obtain additional financing from
17 shareholders and third parties to support its efforts to complete the repositioning.
18 Recognizing the need to stabilize its operating results and eliminate losses, the Debtor
19 has recently taken cost cutting measures, including staff reductions and identifying stores
20 to be closed and those where lease terms require renegotiation. Further, the Debtor has
21 altered certain aspects of its operations in order to increase sales productivity and
22 enhance sales and is in the process of implementing a turnaround business plan in
23 conjunction with its chapter 11 case. The Debtor's rehabilitation requires a
24 reorganization of its operations, involving a reduction in the number of retail stores the
25 Debtor operates. At the same time, the Debtor is exploring whether a sale of its business
26 is a viable alternative means for resolving this case. The Debtor has determined that it is
27 prudent, necessary, and appropriate to obtain (i) Court authorization for a 90-day
28 extension of time for the Debtor to assume or reject unexpired leases of nonresidential

1 real property pursuant to § 365(d)(4) and (ii) the Court's approval of a procedure for the
 2 rejection of unexpired leases of nonresidential real property.

3 III.

4 **THE DEBTOR'S NONRESIDENTIAL REAL PROPERTY LEASES THAT HAVE NOT**
 5 **BEEN REJECTED AS OF THIS TIME**

6 As of this time, the Court has approved the Debtor's rejection of 8 leases of
 7 nonresidential real property under which the Debtor is the lessee. The following chart list
 8 the store name, store address, and landlord for nonresidential real property leases (the
 9 "Leases") under which the Debtor is the lessee that have not been rejected as of this
 10 time:

Store Name	Store Address	Landlord
N/A (Corporate Headquarters)	865 South Figueroa Street Suite 2700 Los Angeles, CA 90017	The Manufacturers Life Insurance Company (U.S.A.) 865 South Figueroa Street Suite 2300 Los Angeles, CA 90017
Kierland Commons	15215 N. Kierland Blvd. #175 Scottsdale, AZ 85254	Kierland Residential/Retail I, LLC 15205 N. Kierland Blvd., Ste. 200 Scottsdale, AZ 85254 The Macerich Company (Agent of Kierland Residential/Retail I, LLC) c/o Steve Spector, Esq. 401 Wilshire Blvd., Suite 700 Santa Monica, CA 90401 The Macerich Company (Agent of Kierland Residential/Retail I, LLC) c/o Thomas J. Leanse, Esq. c/o Brian D. Huben, Esq. c/o Dustin P. Branch, Esq. KATTEN MUCHIN ROSENMAN LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067-3012
Scottsdale (Scottsdale Fashion Square)	7014-2304 East Camelback Road Scottsdale, AZ 85251	Scottsdale Fashion Square Partnership Attention: Center Manager 7014-590 E. Camelback Road Scottsdale, AZ 85251

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		<p>Scottsdale Fashion Square Partnership c/o The Macerich Company P.O. Box 2172 401 Wilshire Blvd., Ste. 700 Santa Monica, CA 90407 Attention: Legal Department</p> <p>The Macerich Company (Agent of Scottsdale Fashion Square Partnership) c/o Steve Spector, Esq. 401 Wilshire Blvd., Suite 700 Santa Monica, CA 90401</p> <p>The Macerich Company (Agent of Scottsdale Fashion Square Partnership) c/o Thomas J. Leanse, Esq. c/o Brian D. Huben, Esq. c/o Dustin P. Branch, Esq. KATTEN MUCHIN ROSENMAN LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067-3012</p>
Burlingame	1319 Burlingame Ave. Burlingame, CA 94010	Burlingame Drug Inc. 2501 Poppy Drive Burlingame, CA 94101
Manhattan Beach (Manhattan Village Shopping Center)	3200 Sepulveda Blvd., Space #C-5 Manhattan Beach, CA 90266	RREEF America REIT II Corp., BBB DBA Manhattan Village Shopping Center Attn: Sally Blatt, Portfolio Manager 101 California Street, 26 th Floor San Francisco, CA 94111
		<p>RREEF America REIT II Corp., BBB DBA Manhattan Village Shopping Center Attn: Ruth O. Tewart, Vice President 1200 Rosecrans Avenue, Suite 201 Manhattan Village, CA 90266</p> <p>RREEF Management Company c/o Charlotte Sweetland 3340 Peachtree Road NE, Suite 250 Atlanta, GA 30326</p> <p>RREEF Management Company c/o Thomas J. Leanse, Esq. c/o Brian D. Huben, Esq. c/o Dustin P. Branch, Esq. KATTEN MUCHIN ROSENMAN LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067-3012</p>

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<p>Newport Beach (Fashion Island Shopping Center)</p>	<p>1103A Newport Center Dr. Newport Beach, CA 92660</p>	<p>The Irvine Company c/o Madison Marquette Retail Services, Inc. 401 Newport Center Drive, Suite A150 Newport Beach, CA 92660</p> <p>The Irvine Company Attention: General Counsel, Retail Properties 550 Newport Center Drive P.O. Box 6370 Newport Beach, CA 92658-6370</p> <p>The Irvine Company, LLC c/o Ernie Zachary Park, Esq. BEWLEY, LASSLEBEN & MILLER, LLP 13215 E. Penn St., Ste. 510 Whittier, CA 90602-1797 ernie.park@bewleylaw.com</p>
<p>Valley Fair (Westfield Shoppingtown Valley Fair)</p>	<p>2855 Stevens Creek Blvd. Santa Clara, CA 95050</p>	<p>VF Mall LLC Attention: Legal Department 11601 Wilshire Blvd., 12th Floor Los Angeles, CA 90025</p> <p>Westfield, LLC (Agent of VF Mall LLC) c/o Scott Grossman 11601 Wilshire Blvd., 11th Fl. Los Angeles, CA 90025-1748</p> <p>Westfield, LLC (Agent of VF Mall LLC) c/o Thomas J. Leanse, Esq. c/o Brian D. Huben, Esq. c/o Dustin P. Branch, Esq. KATTEN MUCHIN ROSENMAN LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067-3012</p>
<p>Santa Monica</p>	<p>1324 Montana Ave. Santa Monica, CA 90403</p>	<p>Maxtana Avenue, LLC c/o J.S. Rosenfield & Co. 919 Montana Ave. Santa Monica, CA 90403</p>
<p>Sherman Oaks (Westfield Shoppingtown Fashion Square)</p>	<p>14006 Riverside Dr., Space 112 Sherman Oaks, CA 91423</p>	<p>Sherman Oaks Fashion Associates, LP Attention: Legal Department 11601 Wilshire Blvd., 12th Floor Los Angeles, CA 90025</p> <p>Westfield, LLC</p>

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		(Agent of Sherman Oaks Fashion Associates, LP) c/o Scott Grossman 11601 Wilshire Blvd., 11 th Fl. Los Angeles, CA 90025-1748
		Westfield, LLC (Agent of Sherman Oaks Fashion Associates, LP) c/o Thomas J. Leanse, Esq. c/o Brian D. Huben, Esq. c/o Dustin P. Branch, Esq. KATTEN MUCHIN ROSENMAN LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067-3012
Cherry Creek	3000 East First Ave. Denver, CO 80206	Taubman Cherry Creek Shopping Center, L.L.C. c/o Andrew S. Conway 200 E. Long Lake Road, Ste. 300 Bloomfield Hills, MI 48303-0200 aconway@taubman.com
Burlington (Burlington Mall)	75 Middlesex Turnpike, Space 1039A Burlington, MA 01803	Bellwether Properties of Massachusetts Limited Partnership c/o M.S. Management Associates Inc. National City Center 115 West Washington Indianapolis, Indiana 46204 Bellwether Properties of Massachusetts Limited Partnership c/o Simon Property Group, Inc. Attn: Ronald M. Tucker, Esq. 225 W. Washington St. Indianapolis, IN 46204 rtucker@simon.com
Atrium (Atrium Mall)	300 Boylston St. Chestnut Hill, MA 02467	Mayflower Atrium, LLC c/o M.S. Management Associates Inc. National City Center 115 West Washington Indianapolis, Indiana 46204 Mayflower Atrium, LLC c/o Simon Property Group, Inc. Attn: Ronald M. Tucker, Esq. 225 W. Washington St. Indianapolis, IN 46204 rtucker@simon.com

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<p>Short Hills (The Mall at Short Hills)</p>	<p>1200 Morris Turnpike #A123 Short Hills, NJ 07078</p>	<p>Short Hills Associates, LLC 200 E. Long Lake Road P.O. Box 200 Bloomfield Hills, MI 48303-0200 Short Hills Associates, L.L.C. c/o Andrew S. Conway 200 E. Long Lake Road, Ste. 300 Bloomfield Hills, MI 48303-0200 aconway@taubman.com</p>
<p>Cadeau New York</p>	<p>254 Elizabeth Street Unit 1, Ground Floor New York, NY 10012</p>	<p>KGS Elizabeth LLC Unit 256-002-CU One Union Square West, Ste. 402 New York, NY 10003-3386</p>
<p>North Park (NorthPark Center)</p>	<p>8687 North Central Expressway Dallas, TX 75225</p>	<p>NorthPark Partners, LP 8080 N. Central Expressway, Ste. 1100 Dallax, TX 75206-1807</p>
<p>Bellevue Square</p>	<p>168 Bellevue Square Bellevue, WA 98004</p>	<p>Bellevue Square Managers, Inc. Post Office Box 908 Bellevue, WA 98009 Bellevue Square Managers, Inc. c/o John S. Kaplan, Esq. Perkins Coie LLP 1201 Third Avenue, 40th Floor Seattle, WA 98101-3099 JKaplan@perkinscoie.com</p>

IV.

RELIEF REQUESTED AND BASIS THEREFORE

A. Extension of Time to Assume or Reject Leases

Presently, the Debtor's time to assume or reject the Leases expires on July 17, 2008. The Debtor is paying its post-petition obligations under the Leases as they come due. The Debtor requests that the time within which it must assume or reject the Leases be extended for 90-days to, and including, October 15, 2008.

Section 365(d)(4) of the Bankruptcy Code authorizes the Court, for "cause," to extend the time within which the Debtors may assume or reject the Leases.

Specifically, that statute provides, in relevant part:

The court may extend the period [to assume or reject the unexpired lease of nonresidential real property] determined

1 under subparagraph (A), prior to the expiration of the 120-day
2 period, for 90 days on the motion of the trustee or lessor for
3 cause.

4 11 U.S.C. § 365(d)(4)(B)(i) (emphasis added).²

5 Courts have recognized the benefits of granting debtors additional time to
6 assume or reject leases. See In re Channel Home Centers, Inc., 989 F.2d 682, 687-88
7 (3d Cir. 1993), cert. denied, 510 U.S. 865 (1993); see also Coleman Oil Co. v. Circle K
8 Corp. (In re Circle K Corp.), 127 F.3d 902, 909 n. 5 (5th Cir. 1997), cert. denied, 522 U.S.
9 1148 (1998); In re GST Telecon Inc., 2001 WL 686971 (D. Del. 2001). As the United
10 States Court of Appeals for the Third Circuit has observed, “nothing prevents a
11 bankruptcy court from granting an extension because a particular debtor needs additional
12 time to determine whether the assumption or rejection of particular leases is called for by
13 the plan of reorganization that it is attempting to develop.” Channel Home Centers, 989
14 F.2d at 689.

15 The Bankruptcy Code does not define the term “cause” as used in Section
16 365(d)(4). Among the factors courts consider when determining whether to extend the
17 time to assume or reject unexpired nonresidential real property leases are (a) whether
18 the leases represent an important asset of debtor’s estate; (b) whether the decision to
19 assume or reject leases is central to the debtor’s formulation of a plan of reorganization;
20 (c) the number of leases the debtor has; (d) the complexity of the debtor’s case; (e)
21 whether additional time is necessary for the debtor to adequately evaluate each of its
22 leases in conjunction with a plan of reorganization; and (f) whether the debtor remains
23 current on rent. See In re Wedtech Corp., 72 B.R. 464, 471-472 (Bankr. S.D.N.Y. 1987).
24 Accord Channel Home Centers, 989 F.2d at 689 (endorsing Wedtech and stating that “it

25 ² The Bankruptcy Abuse Prevention and Consumer Protection Act (“BAPCPA”) amended
26 Section 365(d)(4) to provide that a debtor may extend its time to assume or reject an
27 unexpired lease of nonresidential real property during the pendency of the initial 120 day
28 period for 90 days. BAPCPA, however, did not alter the “for cause” standard for granting
such an extension and, therefore, the pre-BAPCPA analysis is applicable here.

1 is permissible for a bankruptcy court to consider a particular debtor's need for more time
2 in order to analyze leases in light of the plan it is formulating"); In re 611 Sixth Avenue
3 Corp., 191 B.R. 295, 298 (Bankr. S.D.N.Y. 1996); South St. Seaport L.P. v. Burger Boys,
4 Inc. (In re Burger Boys, Inc.), 94 F.3d 755, 761 (2d Cir. 1996) (considering the complexity
5 of the debtors' cases, the number of leases the debtors must evaluate and the need for
6 judicial determination of whether a lease exists).

7 Applying these factors to the instant case clearly establishes that the
8 Debtor's request for an extension pursuant to Section 365(d)(4) should be granted. The
9 Leases represent important assets of the Debtor's estate because they enable the Debtor
10 to conduct its operations from the premises (the "Premises") covered by those Leases
11 and/or to utilize the Premises for store closing/liquidation sales that may be needed to
12 maximize the value of the estate and/or facilitate a reorganization or effective liquidation.
13 Absent the Debtor's ability to maintain these leasehold interests pending a decision to
14 assume or reject them, the Debtor could not sustain its current operations and/or may be
15 prevented from implementing the most effective store closing process. Further, the
16 decision to assume or reject the Leases will coincide with and play a significant role in the
17 Debtor's reorganization or liquidation efforts.

18 Since the Petition Date, the Debtor's attention has been consumed with
19 stabilizing business operations as well as addressing a vast number of crucial
20 administrative and business decisions, including, inter alia, the following: (1) obtaining
21 authorization for necessary use of cash collateral; (2) addressing issues and concerns of
22 vendors in order to avoid devastating business disruption and/or destruction; (3)
23 addressing issues raised by credit card processors; (4) developing a business plan based
24 upon significant overhead and other cost reductions that could serve as a basis for a
25 chapter 11 plan of reorganization; (5) exploring the potential sale of the Debtor's business
26 and/or assets; (6) providing extensive weekly reports to the Debtor's senior secured
27 lender; (7) identifying stores to be closed and, in accordance with Court approval,
28 conducting store closing sales; (8) identifying leases to be rejected and obtaining Court

1 approval of the rejection of certain leases; (9) responding to inquiries and requests of
2 various different secured and unsecured creditors and other interested parties; and (10)
3 among other things, preparing detailed schedules and statements of financial affairs. At
4 this stage, the Debtor is still evaluating its options to reorganize, sell its business and/or
5 assets, and/or partially or completely liquidate its assets. The need to address these and
6 other critical issues have impeded the Debtor from being able to make a reasoned
7 decision regarding assumption or rejection of the Leases before the current deadline of
8 July 17, 2008.

9 As stated above, the Leases represent important assets of the Debtor's
10 estate. Given the relative infancy of this case, however, the Debtor has not had sufficient
11 opportunity to determine precisely how the Leases will tie into its reorganization or
12 liquidation efforts. Extending the period to assume or reject the Leases will provide the
13 Debtor the time and flexibility it needs to coordinate the assumption, assumption and
14 assignment, or rejection of the Leases with the formulation of a chapter 11 plan of
15 reorganization or liquidation.

16 If the requested extension is not granted, the Debtor may be compelled
17 either to assume, in some instances, large, long-term liabilities, thereby potentially
18 creating substantial administrative expense claims at an early stage in this case, or forfeit
19 leases prematurely, impairing its ability to operate and preserve the going concern value
20 of the business or, possibly, generate proceeds from a sale of such Lease.

21 The Debtor shall timely make all ongoing post-petition rent payments
22 through the date the Leases are assumed or rejected, as the case may be. Accordingly,
23 the Debtor's landlords will not be prejudiced by the requested extension. See Wedtech,
24 72 B.R. at 472. In summary, the Debtor respectfully submits that given the relative
25 infancy of this case and the importance of the Leases to the Debtors' operations and
26 reorganization and/or liquidation efforts, the requested extension of time to assume or
27 reject the Leases should be granted.

28

1 **B. Procedures to Reject Certain Leases**

2 As previously stated, the Debtor is still evaluating the Leases to determine
3 what role such Leases will play in the Debtor's efforts to reorganize or liquidate. The
4 Debtor, in consultation with the Committee, will seek to reject any of the Leases that it
5 determines to be a burden to the estate and no longer necessary to maximize the value
6 of the estate through reorganization and/or liquidation. The Leases, while currently
7 necessary, are significant expense to the estate. In order to maximize the value of the
8 estate, the Debtor must be able to reject any of the nonessential Leases as expeditiously
9 as possible to avoid unnecessary administrative expenses. Therefore, the Debtor
10 respectfully requests that the Court authorize the following procedure with respect to the
11 rejection of the Leases:

12 (a) The Debtor shall serve, by electronic mail, overnight mail or telecopy,
13 written notice (the "Rejection Notice") of any proposed rejection of a Lease on the
14 following parties (the "Rejection Notice Parties"): (i) the affected landlord (and any
15 counsel of record); (ii) counsel to the Unsecured Creditors' Committee; (iii) counsel to the
16 Debtor's secured lenders (Wachovia, GRP, and Oak); (iv) the Office of the United States
17 Trustee; and (v) any party that has requested special notice in this case.

18 (b) Objections, if any, to the proposed rejection of a Lease must be filed
19 by the Rejection Notice Parties and received by the Debtor's counsel so as to be
20 received on or before seven (7) days following the date of service of the Rejection Notice
21 (the "Objection Deadline").

22 (c) If no objection to the Rejection Notice is received on or before the
23 Objection Deadline, the rejection of the Lease will become effective seven (7) days
24 following the date of service of the Rejection Notice (the "Effective Date") and such
25 rejection shall automatically become final without further act or order of the Court.

26 (d) If an objection to the Rejection Notice (an "Objection") is properly
27 filed by the Objection Deadline as specified above, the Debtor shall promptly schedule a
28 hearing for the consideration of the Objection. If such Objection is overruled or

1 withdrawn, the rejection of the affected Lease shall be deemed effective on the Effective
2 Date and such rejection shall automatically become final without further act or order of
3 the Court.

4 (e) The Debtor will vacate and surrender the subject Premises by or on
5 the Effective Date in broom swept condition.

6 (f) The Debtor will make reasonable efforts to deliver the keys for the
7 Premises directly to the landlord by or on the Effective Date. If the Debtor is unable to
8 deliver the keys to the landlord, the Debtor will leave the keys with a third party
9 designated by the applicable landlord by or on the Effective Date.

10 (g) With respect to any personal property of the Debtor located at any of
11 the Premises for a rejected Lease, the Debtor shall remove such property by or on the
12 Effective Date; provided, however, if the Debtor determines that the value of the property
13 at a Premises has a de minimis value or the cost of removing the property exceeds the
14 value of such property, the Debtor shall generally describe the property in the Rejection
15 Notice and, absent a timely Objection, the property will be deemed abandoned to the
16 landlord pursuant to section 554 of the Bankruptcy Code, as is, where is, effective as of
17 the date of the rejection of the underlying unexpired Lease.

18 (h) The landlord for a rejected Lease shall have until thirty (30) days
19 after the Effective Date to file a Proof of Claim for damages it may incur as a result of the
20 Debtor's rejection of the subject Lease in accordance with Section 502(b)(6) of the
21 Bankruptcy Code.

22 Section 365(a) of the Bankruptcy Code authorizes a debtor in possession to
23 reject any unexpired commercial real property lease, subject to Court approval.

24 11 U.S.C. § 365(a). Many courts apply a "business judgment" test to determine whether
25 to approve a debtor's rejection of a lease. Sharon Steel Corp. v. Nat'l Gas Distribs.
26 Corp., 812 F.2d 36, 39-40 (3d Cir. 1989) see also In re Nickels Midway Pier, LLC, 341
27 B.R. 486, 493 (Bankr. D.N.J. 2006) and In re Central Jersey Airport Svcs., 282 B.R. 176,
28 183 (Bankr. D.N.J. 2002).

1 Furthermore, Section 105(a) of the Bankruptcy Code empowers "[t]he
2 [C]ourt [to] issue any order, process, or judgment that is necessary or appropriate to carry
3 out the provisions of [the Bankruptcy Code]," 11 U.S.C. § 105(a).

4 The Debtor respectfully submits that the above-described procedure for
5 rejecting any of the Leases is fair and reasonable under the circumstances and should be
6 approved. In the Debtor's business judgment, the Leases sought to be rejected, if any,
7 will have no value to the estate, and the rent and related expenses associated with such
8 Leases will be an administrative burden on the estate. Obtaining Court approval for the
9 rejection of any of the Leases would require the estate to incur unnecessary
10 administrative expenses for drafting, serving and filing pleadings (and to the extent
11 necessary, entering Court appearances), thereby reducing the ultimate distribution to
12 creditors in these cases.

13 The Debtor submits that the Debtor's proposed procedure is fair and
14 appropriate under the circumstances. The proposed rejection procedure also
15 harmonizes the need for an expeditious and cost-effective reduction in unnecessary
16 costs to the Debtor's estate while providing adequate notice to landlords of the rejection
17 of the Leases, if any. The procedure, therefore, should be approved.

18 V.

19 CONCLUSION

20 The requested 90-day extension of time for the Debtor to determine
21 whether nonresidential real property leases (not previously rejected in this case) under
22 which the Debtor is the lessee should be assumed or rejected is necessary and
23 appropriate under the circumstances of this case. Further, the proposed procedure set
24 forth above for further rejection, if any, of Leases is appropriate and designed to minimize
25 the imposition of unnecessary expense on the estate.


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WHEREFORE, the Debtor respectfully requests that the Court grant this Motion, extend the time for the Debtor to determine whether to assume or reject the Leases, and approve the proposed procedure for further rejection, if any, of the Leases.

DATED: May 30, 2008

Respectfully submitted,

SulmeyerKupetz
A Professional Corporation

By: 
David S. Kupetz
Mark S. Horoupian
Attorneys for Debtor, eStyle, Inc.

SulmeyerKupetz, A Professional Corporation
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1 DECLARATION OF EMILIA FABRICANT

2 I, Emilia Fabricant, declare:

3 1. I am an individual over the age of eighteen, and I am the President
4 and Chief Merchandising Officer of eStyle, Inc., dba babystyle, Cadeau, and Cadeau
5 Designs (the "Debtor"). I am an authorized representative of the Debtor, with full
6 authority to make the representations and statements contained herein, on its behalf.

7 2. Except as otherwise indicated, all statements made herein are based
8 on my personal knowledge or my review of relevant documents. If called to testify as a
9 witness in this matter, I could and would competently testify under oath to the truth of the
10 statements set forth herein.

11 3. Since the commencement of this chapter 11 case on March 19, 2008
12 (the "Petition Date"), the Court has approved the Debtor's rejection of 8 nonresidential
13 real property leases under which the Debtor is the lessee. As of this time, the Debtor is
14 the Lessee under 16 leases of nonresidential real property which have not been rejected
15 (15 leases for retail stores operated by the Debtor, and a lease for the Debtor's corporate
16 headquarters). The Debtor is in the process of evaluating its opportunities for
17 reorganization sale and/or liquidation of its business and/or assets in their entirety or in
18 part. It would be premature and detrimental to the estate to force the Debtor to determine
19 whether to assume or reject all of its remaining nonresidential real property leases (not
20 yet rejected) prior to determining whether there will be a sale of the Debtor's business
21 and/or assets, a restructuring, and/or a liquidation of some or all of the Debtor's
22 remaining assets.

23 4. The Debtor is a multichannel retailer that sells maternity, baby and
24 kids apparel, and toys, gear and related products direct to the consumer. As of the
25 Petition Date, the Debtor sold its products at 23 retail stores (21 babystyle and 2 Cadeau
26 stores), through its babystyle.com website, and through a direct mail program. The
27 Debtor's operations have not been profitable. A rehabilitation of the Debtor requires
28 reorganization of the Debtor's operations and capital structure. The Debtor is in the

1 process of implementing a turnaround business plan designed to reduce costs, improve
2 operations, eliminate unprofitable locations, and enhance the Debtor's long-term viability.
3 At the same time, the Debtor is in the process of evaluating the alternatives of a sale of
4 all or part of its business and/or assets and/or a liquidation of all or part of the Debtor's
5 assets. Any of these alternatives (which are currently under intense evaluation by the
6 Debtor) could serve as the basis for a chapter 11 plan of reorganization or liquidation.

7 5. Among other things, in recent weeks, the Debtor has identified and
8 evaluated unprofitable locations to be closed and leases for other locations where it is
9 necessary for the Debtor to negotiate improved rental terms. Such evaluations and
10 discussions are ongoing. Shortly prior to the commencement of this case, the Debtor
11 reduced its corporate office staff by 14 employees as part of a broader series of initiatives
12 to reduce overhead expense. As of this time, pursuant to the first and second store
13 closing motions filed by the Debtor in this case, the Debtor has completed store closing
14 sales at 7 of its stores and has also filed two motions that the Court has granted,
15 approving the rejection of the leases for 8 stores¹ Pursuant to the Debtor's second store
16 closing motion, the Debtor obtained Court authorization at a hearing conducted on April
17 29, 2008, to commence store closing sales at 2 stores (Glendale and Westchester).
18 Pursuant to the Debtor's third store closing motion the Debtor obtained authorization at a
19 hearing conducted on May 28, 2008 to conduct store closing sales at 7 additional stores.
20 Of those the 7 stores covered by the Debtor's third store closing motion, at this time, the

21

22 ¹ For 5 of the 6 stores that were the subject of the Debtor's first store closing motion, the
23 lease rejection was effective as of April 30, 2008. With respect to the Debtor's Mission
24 Viejo Store, the lease rejection will not be effective until the earlier of (a) May 30, 2008; or
25 (b) the date on which the Debtor delivers possession of the property to the landlord in
26 "broom swept condition". With respect to the stores that were the subject of the Debtor's
27 second store closing motion (Glendale and Westchester), the lease rejection is to be the
28 earlier of turnover of possession of the premises to the landlord (possession of the
Glendale store premises was returned to the landlord on May 27, 2008) or July 31, 2008
(the store closing sale at the Westchester store is anticipated to end before the end of
July, 2008).

1 Debtor only intends to commence store closing sales at three of the stores (NorthPark,
2 Burlington, and Atrium). The Debtor has also made some management changes and is
3 intending to promptly implement further overhead and other cost reductions. As stated
4 above, the Debtor is also continuing to explore whether a sale of its business and/or
5 assets is a viable means for resolving this case. Concurrently, the Debtor is also
6 evaluating other restructuring and liquidation alternatives.

7 6. The Debtor started as an ecommerce business in 1999 and added a
8 direct mail catalog approximately one year later. In 2002, the Debtor opened its first retail
9 store. In 2004, eStyle made a decision to significantly expand its retail store presence,
10 and by early 2005 had negotiated leases that resulted in the opening of 9 new stores in
11 2005 and 3 new stores in 2006. The store expansion required significant changes in
12 systems, infrastructure and business processes, many of which were only addressed
13 concurrently with the store expansion, which negatively affected operating results.
14 During this period (2004-2006), the Debtor suffered from a lack of consistent
15 merchandise direction and insufficient merchandising disciplines, at a time when more
16 retailers were competing in this category. During 2006 and 2007, the Debtor took steps
17 to complete a repositioning of the business from an ecommerce business to a multi-
18 channel retailer positioned to support further new store growth. Changes were made to
19 address the merchandise leadership, merchandising disciplines and infrastructure
20 requirements, but continued operating losses during this repositioning have put pressure
21 on eStyle's cash availability.

22 7. The impact of general weakness in the economy and recent declines
23 in mall traffic has negatively impacted sales in the Debtor's stores. Poor performance of
24 some of the Debtor's stores has negatively impacted the Debtor's operating results.
25 Moreover, the Debtor has been unsuccessful in its efforts to obtain additional financing
26 from shareholders and third parties to support its efforts to complete the repositioning.
27 Recognizing the need to stabilize its operating results and eliminate losses, the Debtor
28 has recently taken cost cutting measures, including staff reductions and identifying stores

1 to be closed and those where lease terms require renegotiation. Further, the Debtor has
 2 altered certain aspects of its operations in order to increase sales productivity and
 3 enhance sales and is in the process of implementing a turnaround business plan in
 4 conjunction with its chapter 11 case. The Debtor's rehabilitation requires a
 5 reorganization of its operations, involving a reduction in the number of retail stores the
 6 Debtor operates. At the same time, the Debtor is exploring whether a sale of its business
 7 is a viable alternative means for resolving this case. The Debtor has determined that it is
 8 prudent, necessary, and appropriate to obtain (i) Court authorization for a 90-day
 9 extension of time for the Debtor to assume or reject unexpired leases of nonresidential
 10 real property pursuant to § 365(d)(4) and (ii) the Court's approval of a procedure for the
 11 rejection of unexpired leases of nonresidential real property.

12 8. As of this time, the Court has approved the Debtor's rejection of 8
 13 leases of nonresidential real property under which the Debtor is the lessee. The following
 14 chart list the store name, store address, and landlord for nonresidential real property
 15 leases (the "Leases") under which the Debtor is the lessee that have not been rejected as
 16 of this time:

Store Name	Store Address	Landlord
N/A (Corporate Headquarters)	865 South Figueroa Street Suite 2700 Los Angeles, CA 90017	The Manufacturers Life Insurance Company (U.S.A.) 865 South Figueroa Street Suite 2300 Los Angeles, CA 90017
Kierland Commons	15215 N. Kierland Blvd. #175 Scottsdale, AZ 85254	Kierland Residential/Retail I, LLC 15205 N. Kierland Blvd., Ste. 200 Scottsdale, AZ 85254 The Macerich Company (Agent of Kierland Residential/Retail I, LLC) c/o Steve Spector, Esq. 401 Wilshire Blvd., Suite 700 Santa Monica, CA 90401

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		The Macerich Company (Agent of Kierland Residential/Retail I, LLC) c/o Thomas J. Leanse, Esq. c/o Brian D. Huben, Esq. c/o Dustin P. Branch, Esq. KATTEN MUCHIN ROSENMAN LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067-3012
Scottsdale (Scottsdale Fashion Square)	7014-2304 East Camelback Road Scottsdale, AZ 85251	Scottsdale Fashion Square Partnership Attention: Center Manager 7014-590 E. Camelback Road Scottsdale, AZ 85251 Scottsdale Fashion Square Partnership c/o The Macerich Company P.O. Box 2172 401 Wilshire Blvd., Ste. 700 Santa Monica, CA 90407 Attention: Legal Department The Macerich Company (Agent of Scottsdale Fashion Square Partnership) c/o Steve Spector, Esq. 401 Wilshire Blvd., Suite 700 Santa Monica, CA 90401 The Macerich Company (Agent of Scottsdale Fashion Square Partnership) c/o Thomas J. Leanse, Esq. c/o Brian D. Huben, Esq. c/o Dustin P. Branch, Esq. KATTEN MUCHIN ROSENMAN LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067-3012
Burlingame	1319 Burlingame Ave. Burlingame, CA 94010	Burlingame Drug Inc. 2501 Poppy Drive Burlingame, CA 94101
Manhattan Beach (Manhattan Village Shopping Center)	3200 Sepulveda Blvd., Space #C-5 Manhattan Beach, CA 90266	RREEF America REIT II Corp., BBB DBA Manhattan Village Shopping Center Attn: Sally Blatt, Portfolio Manager 101 California Street, 26 th Floor San Francisco, CA 94111 RREEF America REIT II Corp., BBB DBA Manhattan Village Shopping Center

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		<p>Attn: Ruth O. Tewalt, Vice President 1200 Rosecrans Avenue, Suite 201 Manhattan Village, CA 90266</p> <p>RREEF Management Company c/o Charlotte Sweetland 3340 Peachtree Road NE, Suite 250 Atlanta, GA 30326</p> <p>RREEF Management Company c/o Thomas J. Leanse, Esq. c/o Brian D. Huben, Esq. c/o Dustin P. Branch, Esq. KATTEN MUCHIN ROSENMAN LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067-3012</p>
<p>Newport Beach (Fashion Island Shopping Center)</p>	<p>1103A Newport Center Dr. Newport Beach, CA 92660</p>	<p>The Irvine Company c/o Madison Marquette Retail Services, Inc. 401 Newport Center Drive, Suite A150 Newport Beach, CA 92660</p> <p>The Irvine Company Attention: General Counsel, Retail Properties 550 Newport Center Drive P.O. Box 6370 Newport Beach, CA 92658-6370</p> <p>The Irvine Company, LLC c/o Ernie Zachary Park, Esq. BEWLEY, LASSLEBEN & MILLER, LLP 13215 E. Penn St., Ste. 510 Whittier, CA 90602-1797 ernie.park@bewleylaw.com</p>
<p>Valley Fair (Westfield Shoppingtown Valley Fair)</p>	<p>2855 Stevens Creek Blvd. Santa Clara, CA 95050</p>	<p>VF Mall LLC Attention: Legal Department 11601 Wilshire Blvd., 12th Floor Los Angeles, CA 90025</p> <p>Westfield, LLC (Agent of VF Mall LLC) c/o Scott Grossman 11601 Wilshire Blvd., 11th Fl. Los Angeles, CA 90025-1748</p> <p>Westfield, LLC (Agent of VF Mall LLC) c/o Thomas J. Leanse, Esq. c/o Brian D. Huben, Esq. c/o Dustin P. Branch, Esq.</p>

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		KATTEN MUCHIN ROSENMAN LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067-3012
Santa Monica	1324 Montana Ave. Santa Monica, CA 90403	Maxtana Avenue, LLC c/o J.S. Rosenfield & Co. 919 Montana Ave. Santa Monica, CA 90403
Sherman Oaks (Westfield Shoppingtown Fashion Square)	14006 Riverside Dr., Space 112 Sherman Oaks, CA 91423	Sherman Oaks Fashion Associates, LP Attention: Legal Department 11601 Wilshire Blvd., 12 th Floor Los Angeles, CA 90025 Westfield, LLC (Agent of Sherman Oaks Fashion Associates, LP) c/o Scott Grossman 11601 Wilshire Blvd., 11 th Fl. Los Angeles, CA 90025-1748 Westfield, LLC (Agent of Sherman Oaks Fashion Associates, LP) c/o Thomas J. Leanse, Esq. c/o Brian D. Huben, Esq. c/o Dustin P. Branch, Esq. KATTEN MUCHIN ROSENMAN LLP 2029 Century Park East, Suite 2600 Los Angeles, CA 90067-3012
Cherry Creek	3000 East First Ave. Denver, CO 80206	Taubman Cherry Creek Shopping Center, L.L.C. c/o Andrew S. Conway 200 E. Long Lake Road, Ste. 300 Bloomfield Hills, MI 48303-0200 aconway@taubman.com
Burlington (Burlington Mall)	75 Middlesex Turnpike, Space 1039A Burlington, MA 01803	Bellwether Properties of Massachusetts Limited Partnership c/o M.S. Management Associates Inc. National City Center 115 West Washington Indianapolis, Indiana 46204 Bellwether Properties of Massachusetts Limited Partnership c/o Simon Property Group, Inc. Attn: Ronald M. Tucker, Esq. 225 W. Washington St. Indianapolis, IN 46204 rtucker@simon.com

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<p>Atrium (Atrium Mall)</p>	<p>300 Boylston St. Chestnut Hill, MA 02467</p>	<p>Mayflower Atrium, LLC c/o M.S. Management Associates Inc. National City Center 115 West Washington Indianapolis, Indiana 46204</p> <p>Mayflower Atrium, LLC c/o Simon Property Group, Inc. Attn: Ronald M. Tucker, Esq. 225 W. Washington St. Indianapolis, IN 46204 rtucker@simon.com</p>
<p>Short Hills (The Mall at Short Hills)</p>	<p>1200 Morris Turnpike #A123 Short Hills, NJ 07078</p>	<p>Short Hills Associates, LLC 200 E. Long Lake Road P.O. Box 200 Bloomfield Hills, MI 48303-0200</p> <p>Short Hills Associates, L.L.C. c/o Andrew S. Conway 200 E. Long Lake Road, Ste. 300 Bloomfield Hills, MI 48303-0200 aconway@taubman.com</p>
<p>Cadeau New York</p>	<p>254 Elizabeth Street Unit 1, Ground Floor New York, NY 10012</p>	<p>KGS Elizabeth LLC Unit 256-002-CU One Union Square West, Ste. 402 New York, NY 10003-3386</p>
<p>North Park (NorthPark Center)</p>	<p>8687 North Central Expressway Dallas, TX 75225</p>	<p>NorthPark Partners, LP 8080 N. Central Expressway, Ste. 1100 Dallax, TX 75206-1807</p>
<p>Bellevue Square</p>	<p>168 Bellevue Square Bellevue, WA 98004</p>	<p>Bellevue Square Managers, Inc. Post Office Box 908 Bellevue, WA 98009</p> <p>Bellevue Square Managers, Inc. c/o John S. Kaplan, Esq. Perkins Coie LLP 1201 Third Avenue, 40th Floor Seattle, WA 98101-3099 JKaplan@perkinscoie.com</p>

9. Since the Petition Date, the Debtor's attention has been consumed with stabilizing business operations as well as addressing a vast number of crucial administrative and business decisions, including, among other things, the following: (1) obtaining authorization for necessary use of cash collateral; (2) addressing issues and

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1 concerns of vendors in order to avoid devastating business disruption and/or destruction;
2 (3) addressing issues raised by credit card processors; (4) developing a business plan
3 based upon significant overhead and other cost reductions that could serve as a basis for
4 a chapter 11 plan of reorganization; (5) exploring the potential sale of the Debtor's
5 business and/or assets; (6) providing extensive weekly reports to the Debtor's senior
6 secured lender; (7) identifying stores to be closed and, in accordance with Court
7 approval, conducting store closing sales; (8) identifying leases to be rejected and
8 obtaining Court approval of the rejection of certain leases; (9) responding to inquiries and
9 requests of various different secured and unsecured creditors and other interested
10 parties; and (10) among other things, preparing detailed schedules and statements of
11 financial affairs. At this stage, the Debtor is still evaluating its options to reorganize, sell
12 its business and/or assets, and/or partially or completely liquidate its assets.

13 The need to address these and other critical issues have impeded the Debtor from being
14 able to make a reasoned decision regarding assumption or rejection of the Leases before
15 the current deadline of July 17, 2008.

16 I declare under penalty of perjury under the laws of the United States of
17 America that the foregoing is true and correct.

18 Executed May 30, 2008, at Los Angeles, California.

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Emilia Fabricant

1 PROOF OF SERVICE
2 STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

3 At the time of service, I was over 18 years of age and **not a party to this action**. I
4 am employed in the County of Los Angeles, State of California. My business address is
5 333 South Hope Street, Thirty-Fifth Floor, Los Angeles, California 90071-1406.

6 On May 30, 2008, I served the following document(s) described as **DEBTOR'S**
7 **MOTION FOR ORDER (1) EXTENDING TIME TO ASSUME OR REJECT UNEXPIRED**
8 **LEASES OF NONRESIDENTIAL REAL PROPERTY, (2) APPROVING A PROCEDURE**
9 **FOR THE REJECTION OF SUCH LEASES, AND (3) GRANTING OTHER RELATED**
10 **RELIEF** on the interested parties in this action as follows:

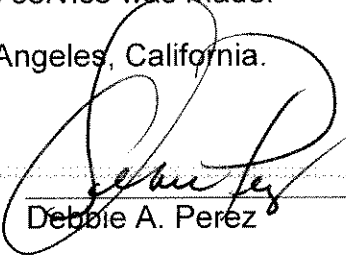
11 **BY MAIL:** I enclosed the document(s) in a sealed envelope or package addressed to the
12 persons at the addresses listed in the Service List and placed the envelope for collection
13 and mailing, following our ordinary business practices. I am readily familiar with
14 SultmeyerKupetz's practice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

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

23 **SEE ATTACHED EMAIL SERVICE LIST**

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

27 Executed on May 30, 2008, at Los Angeles, California.

28 
Debbie A. Perez

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SERVICE LIST

- 1 **DEBTOR**
- 2 eStyle, Inc.
865 South Figueroa Street
- 3 Suite 2700
Los Angeles, CA 90017
- 4 EFabricant@babystyle.com
- 5 **OFFICE OF THE UNITED STATES TRUSTEE**
- 6 Office of the United States Trustee
Attn: Bruce Schildkraut, Esq.
Ernst & Young Plaza
- 7 725 South Figueroa St., 26th Floor
Los Angeles, CA 90017
- 8 Bruce.Schildkraut@usdoj.gov
- 9 **ATTORNEY FOR COMMITTEE OF UNSECURED CREDITORS**
- 10 Craig Margulies, Esq.
Landsberg Margulies LLP
16030 Ventura Blvd., Ste. 470
- 11 Encino, CA 91436-2731
cmargulies@lm-lawyers.com
- 12 **REQUEST FOR SPECIAL NOTICE**
- 13 American Express Travel Related Svcs Co
Inc Corp Card
- 14 c/o Becket and Lee LLP
POB 3001
- 15 Malvern, PA 19355-0701
notices@becket-lee.com
- 16 Bellevue Square Managers, Inc.
c/o John S. Kaplan, Esq.
Perkins Coie LLP
- 18 1201 Third Avenue, 40th Floor
Seattle, WA 98101-3099
- 19 JKaplan@perkinscoie.com
- 20 Comptroller of Public Accounts of
the State of Texas
- 21 c/o Jay W. Hurst, Asst. Attorney Gen.
Bankruptcy & Collections Division
- 22 P.O. Box 12548
Austin, TX 78711-2548
- 23 jay.hurst@oag.state.tx.us
- 24 Dream International USA, Inc.
c/o Samuel S. Oh, Esq.
Lim, Ruger & Kim, LLP
- 25 1055 West Seventh St., Ste. 2800
Los Angeles, CA 90017
sam.oh@lrklawyers.com
- 27 General Growth Management, Inc., as Agent
Attn: Kristen N. Pate, Assistant Gen. Counsel
- 28

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