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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

**NOTICE OF FILING DECLARATION OF
KENTON S. VAN HARTEN IN SUPPORT
OF THE BREAKUP FEE**

DATE: July 8, 2008
TIME: 2:00 p.m.
PLACE: U.S. Bankruptcy Court
Courtroom 1575
255 East Temple Street
Los Angeles, CA 90012

19 Tax Id # 95-4712564

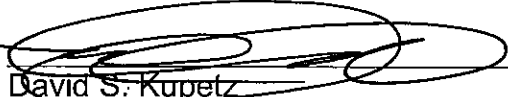
21 Attached hereto is the Declaration of Kenton S. Van Herten in support of
22 the Breakup Fee included in the Proposed Sales and Bidding Procedures. This
23 declaration is filed by the undersigned as an accommodation to the Proposed Purchaser,
24 TRS Acquisition Subsidiary, Inc., whose counsel's *pro hac vice* application is pending. By
25 filing the declaration, the undersigned does not attest to the accuracy of the statements
26 contained therein.
27
28

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DATED: July 1, 2008

SulmeyerKupetz
A Professional Corporation

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

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**DECLARATION OF KENTON S. VAN HARTEN
IN SUPPORT OF THE BREAKUP AMOUNT**

I, Kenton S. Van Harten, declare as follows:

1. I am an individual over the age of eighteen and a citizen of the United States. I have personal knowledge of the facts set forth herein, which are known to me to be true and correct, and if called as a witness, I could and would competently testify thereto:

2. I am the President and Chief Executive Officer of TRS Acquisition Subsidiary, Inc., the Proposed Purchaser herein. I am also the President and Chief Executive Officer of Right Start Acquisition Company (the "Parent"), the sole owner of the Proposed Purchaser.

3. We first learned of the opportunity to purchase the operating assets of eStyle, Inc. (the "Seller") on approximately May 1, 2008, and signed a Letter of Intent with the Seller on June 12, 2008. During that time period, the Proposed Purchaser spent approximately 80-100 hours conducting initial due diligence including reviewing documents provided by the Seller, performing research on the Seller, performing financial analyses with respect to the proposed acquisition and negotiating the Letter of Intent. Given the compressed time frame, most of this work was performed either by myself or Hope Neiman, who is the Chief Operating Officer of the Parent.

4. Following execution of the Letter of Intent on June 12, 2008, I was involved in the continued evaluation of the transaction and in negotiating and approving the terms of the Asset Purchase Agreement, which was ultimately signed on June 18, 2008. Since that time, we have continued to analyze leases and executory contracts to determine which should be included in the transaction and have engaged in discussions with the Seller and other interested parties regarding the leases and executory contracts. We continue to evaluate existing management of the Seller to determine whether to seek to employ them with the Proposed Purchaser. Both Ms. Neiman and I

1 have spent considerable time visiting existing stores of the Seller in order to determine the nature
2 and quality of inventory held by the Seller.

3 5. Additional work remains to be performed. Pursuant to Section 1.10 of the Asset
4 Purchase Agreement, the Proposed Purchaser has the right to audit the Seller's inventory, which
5 we expect to do. The results of this audit must be provided to the Seller no later than July 6.
6 Under section 1.10(e), the cost of the audit is an expense to be borne by the Proposed Purchaser.
7

8 6. The Proposed Purchaser has incurred substantial legal costs to date related to the
9 negotiation of the Asset Purchase Agreement, assembly of adequate assurance information for the
10 landlords and negotiations with landlords related to adequate assurance and reviewing pleadings
11 filed in connection with the Sale Procedures Motion and Sale Motion. We have been advised by
12 our counsel, Schottenstein, Zox & Dunn Co., LPA, that as of June 30, 2008, our legal costs were
13 \$42,388.75. In addition, significant legal work remains to be done, including negotiation or
14 litigation regarding adequate assurance to landlords, resolution of any dispute regarding inventory
15 with the Seller, the Sale Hearing itself and the closing of the sale transaction.
16

17 7. In addition, the Proposed Purchaser has retained the Dallas-based law firm of
18 Adair, Morris & Osborn, P.C. to assist with the review of leases and contracts. Accrued costs of
19 this review as of June 30, 2008 were approximately \$4,200.
20

21 8. In making the decision to move forward with a proposal, letter of intent, and
22 ultimately the Asset Purchase Agreement, it was critical to the Proposed Purchaser that a break-
23 up fee be included in the event that another bidder emerged as the successful bidder, and the
24 Proposed Purchaser views the break-up fee as an essential term of the Asset Purchase Agreement.
25 This is reflected by paragraph 8.1(a)(viii), which allows for termination of the Asset Purchase
26 Agreement if the break-up fee is not approved. By agreeing to serve as a stalking horse, the

1 Proposed Purchaser has undertaken substantial effort and expense that would benefit any
2 successful purchaser, including negotiation of the Asset Purchase Agreement, which will serve as
3 a template for any other bidder, due diligence, and the inventory audit. Should another bidder be
4 successful, the Proposed Purchaser will have benefited that bidder (and the estate), yet without
5 payment of the break-up fee, receive no compensation for those efforts.
6

7 9. It is my understanding that the Debtor received multiple offers to enter into a letter
8 of intent. According to Paragraph 5 of the Declaration of Emilia Fabricant in support of the Sale
9 Procedures, all of those offers required a break-up fee.

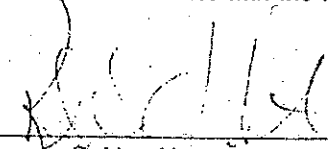
10 10. The break-up fee is payable only if the Proposed Purchaser is not the successful
11 bidder. It is not payable if the sale to Proposed Purchaser fails to close for other reasons.
12

13 11. The terms of the Asset Purchase Agreement were the product of substantial arms-
14 length negotiations. The Proposed Purchaser and the Debtor are not affiliated. The Proposed
15 Purchaser has not engaged in any discussions or other conduct with other prospective purchasers
16 with respect to the sale or the auction. Although the Proposed Purchaser has extended an offer of
17 employment to Ms. Fabricant in the event that it is the successful purchaser and is considering
18 other members of the Seller's management team, none of those offers have been combined with
19 any request or demand for favorable treatment in the negotiation or bidding process.
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I declare under penalty of perjury of the laws of the United States that the foregoing is true and correct.

6.30.08
Date


Kenton S. Van Harten

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PROOF OF SERVICE

STATE OF OHIO, COUNTY OF FRANKLIN

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 Franklin, State of Ohio. My business address is 250 West Street, Columbus, Ohio 43215.

On July 1, 2008, I served the following document(s) described as **"NOTICE OF FILING DECLARATION OF KENTON S. VAN HARTEN IN SUPPORT OF THE BREAKUP AMOUNT"** 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 Schottenstein, Zox & Dunn'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: Based on a court order or an agreement of the parties to accept service by e-mail or electronic transmission, I caused the document(s) to be sent from e-mail address sheaberlin@szd.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 July 1, 2008, at Columbus, Ohio.

Sandra Heaberlin

Sandra Heaberlin

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1 SERVICE LIST

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10 **PARTIES REQUESTING SPECIAL NOTICE**

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22 the State of Texas
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- 7 Scottsdale Fashion Square LLC
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- 10 Scottsdale Fashion Square Partnership
Attention: Center Manager
7014-590 E. Camelback Road
Scottsdale, AZ 85251
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- 12 Scottsdale Fashion Square Partnership
Attention: Legal Department
- 13 c/o The Macerich Company
P.O. Box 2172
- 14 401 Wilshire Blvd., Ste. 700
Santa Monica, CA 90407
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- 16 Sherman Oaks Fashion Associates
c/o Bank of America
File #56991
- 17 Los Angeles, CA 90074-6991
- 18 Sherman Oaks Fashion Associates, LP
Attention: Legal Department
- 19 11601 Wilshire Blvd., 12th Floor
Los Angeles, CA 90025
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- 21 Short Hills Associates LLC
Department 53501
PO Box 67000
- 22 Detroit, MI 48267
- 23 Short Hills Associates, L.L.C.
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- 27 SIMON PROPERTY GROUP (TEXAS), L.P.
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- 10 Taubman Cherry Creek Shopping Center, L.L.C.
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- 14 Taubman Landlords
(West Farms Mall LLC;
15 Willow Bend Shopping Center LP, et al.)
c/o Taubman Realty Group Limited
- 16 The Taubman Company
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- 19 The Irvine Company Retail
- 20 Prop Retail Ctr: Fashion Islnd
Dept 0363-1103A1
- 21 Fashion Island 03631

- 22 The Irvine Company
c/o Madison Marquette Retail Services, Inc.
- 23 401 Newport Center Drive, Suite A150
Newport Beach, CA 92660

- 24 The Irvine Company
- 25 Attention: General Counsel, Retail Properties
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- 25 VF Mall LLC
Bank of America Valley Fair
File #55702
- 26 Los Angeles, CA 90074-5702
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- 4 West Farms Mall LLC
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PO Box 67000
- 5 Detroit, MI 48267-0555
- 6 West Farms Mall LLC
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- 7 2525 McKinnon, Suite 750
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- 9 West Farms Mall LLC
c/o Taubman Realty Group Limited
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