

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)  
dkupetz@sulmeyerlaw.com  
2 Mark S. Horoupian (CA Bar No. 175373)  
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 **UNITED STATES BANKRUPTCY COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**

10  
11 In re  
12 ESTYLE, INC., a Delaware corporation,  
dba babystyle, Cadeau, and Cadeau  
13 Designs,  
14 Debtor.

CASE NO. 2:08-bk-13518-SB

Chapter 11

**DEBTOR'S OMNIBUS REPLY TO  
OBJECTIONS AND LIMITED  
OBJECTIONS TO DEBTOR'S MOTION  
FOR ORDER AUTHORIZING AND  
APPROVING (1) THE SALE OF ASSETS  
OF ESTYLE, INC., FREE AND CLEAR  
OF LIENS; AND (2) THE ASSUMPTION  
AND ASSIGNMENT OF EXECUTORY  
CONTRACTS AND UNEXPIRED  
NONRESIDENTIAL REAL PROPERTY  
LEASES; DECLARATION OF KENTON  
VAN HARTEN**

Sale Hearing  
DATE: July 8, 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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24 **TO THE HONORABLE SAMUEL L. BUFFORD, UNITED STATES BANKRUPTCY**  
25 **JUDGE; THE OFFICE OF THE UNITED STATES TRUSTEE AND INTERESTED**  
26 **PARTIES:**

27 eStyle, Inc.(the "Debtor"), the debtor and debtor in possession in the above-  
28 captioned case, respectfully submits this Omnibus Reply (the "Reply") to the Objections

1 and Limited Objections filed in response to the Debtor's Motion for Order Authorizing and  
2 Approving (1) the Sale of Assets of Estyle, Inc., Free and Clear Of Liens; and (2) the  
3 Assumption and Assignment of Executory Contracts and Unexpired Nonresidential Real  
4 Property Leases (the "Sale Motion"). The Objections and Limited Objections were filed  
5 by the following parties: John Hancock Life Insurance Company (USA) ("John  
6 Hancock"); The Irvine Company, Inc. ("Irvine Co."); Maxtana, LLC ("Maxtana"); The  
7 Macerich Company ("Macerich"); NorthPark Partners ("NorthPark"); RREEF  
8 Management Company ("RREEF"), Westfield, LLC ("Westfield"); Short Hills Associates,  
9 LLC ("Short Hills") and Taubman Cherry Creek Shopping Center, LLC ("Cherry Creek")<sup>1</sup>;  
10 Bellevue Square Managers, Inc. ("Bellevue"); and Oracle, LLC ("Oracle"). In support of  
11 the Reply, the Debtor respectfully states as follows:

12 I.

13 **INTRODUCTION**

14 The Objections and Limited Objections are filed only by landlords and executory  
15 contract holders. Other than those parties listed above, no parties filed objections to the  
16 Motion. With one exception, the Objections and Limited Objections fall into one of two  
17 categories: Objections to Assignment of the Lease based on lack of adequate assurance  
18 (the "Adequate Assurance Objections"); and Objections to the Cure Schedule (the "Cure  
19 Objections"). Adequate Assurance Objections were filed by Macerich, Bellevue,  
20 Taubman, Irvine Co., John Hancock, and Oracle. Cure Objections were filed by  
21 Macerich, RREEF, Westfield, Bellevue, Taubman, and Maxtana. Northpark's objection,  
22 which has been resolved, does not relate to issues of cure or adequate assurance. The  
23 Debtor replies to the Objections as follows:

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27 <sup>1</sup> Short Hills and Cherry Creek are sometimes collectively referred to as "Taubman."  
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II.

**NORTHPARK LIMITED OBJECTION**

NorthPark objected to the proposed assumption and assignment of its Lease by any buyer, including any potential overbidders. The "stalking horse" bidder elected not to take on the NorthPark lease. The Debtor, Committee, and NorthPark have worked out an agreement to terminate the NorthPark lease effective July 10, 2008. Pursuant to a Lease Termination Agreement, to be executed by the parties, the Debtor will voluntarily surrender possession of the leased premises by July 10, 2008 (or the date on which the Debtor provides the premises to the Landlord in broom swept condition), will pay rent and other charges through that date, and agree to terminate the Lease as of that date. In consideration for said agreement, NorthPark will pay the estate \$20,000, and waive any lease rejection claims (other than claims relating to damage to the premises beyond ordinary wear and tear). The Debtor and NorthPark will lodge an order reflecting their agreement in this regard.

III.

**ORACLE OBJECTION**

Oracle filed a limited objection to the Motion. The limited objection covered three issues. First, Oracle took issue with the description of its contract in the Debtor's initial cure schedule. That issue was resolved by updating the description in the Complete Asset Purchase Agreement, and Modified Assumption List filed by the Debtor on July 1, 2008. Second, Oracle objected on the grounds that it could not assess the worthiness of any potential overbidder. That objection is moot as no other party submitted qualifying information or any overbid by the July 3, 2008 deadline. The Debtor is advised that Oracle does not oppose the assignment of its contract to the Proposed Purchaser. Third, Oracle raised an issue regarding the language of any proposed assignment agreement. The Debtor is advised that Purchaser is working directly with Oracle to reach an agreement regarding the precise language of the assignment agreement.

1 IV.

2 **ADEQUATE ASSURANCE OBJECTIONS**

3 Pursuant to the Sales Procedures Order, all information provided by the  
4 Proposed Purchaser was provided confidentially to landlords and counter-parties to  
5 executory contracts. The Sales Procedures Order provides that if landlords and/or  
6 counter-parties to executory contracts had any objection to the adequacy of the  
7 information provided, the parties would appear at the hearing on July 8, 2008, and  
8 request a further hearing to address adequate assurance issues, to occur no later than  
9 July 15, 2008. The parties would also discuss a mechanism for submission of  
10 confidential information under seal. In light of the Adequate Assurance Objections,  
11 unless arrangements are made with the objecting landlords prior to the July 8, 2008  
12 hearing, the Debtor will request a continued hearing per the Sales Procedures Order.  
13 The Debtor understands that the Proposed Purchaser will attempt to reach resolutions  
14 with various objecting landlords prior to the hearing. Further, per the attached declaration  
15 of Kenton Van Harten, the Debtor understands that the Proposed Purchaser will be  
16 providing additional information to the objecting landlords, demonstrating improved  
17 financial condition of the proposed guarantor of the leases.

18 The Debtor notes that the Proposed Purchaser has not decided whether or  
19 not to assume the lease with John Hancock.

20 V.

21 **CURE OBJECTIONS**

22 In total, six objections to the Cure Schedule proposed by the Debtor were  
23 filed by landlords. The objections relate to several categories of cure obligations, as  
24 discussed below:

25 **A. July Rent**

26 Many of the objections showed a higher cure amount than listed by the  
27 Debtor owing mainly to the landlord's inclusion of rent for the month of July 2008 in their  
28 calculations. The Debtor did not purport to exclude its obligation to pay for its occupancy

1 of the leased premises in the month of July by excluding that from its cure schedule.  
2 Indeed, per its agreement with the Proposed Purchaser, the Debtor will be paying the  
3 entire month of July rent prior to closing, and will receive an adjustment to the purchase  
4 price from the Proposed Purchaser for its share of July rent accrued after the closing.

5 **B. Disparities in Monetary Cure Claims Beyond July Rent**

6 With respect to the objection by Maxtana, and to a lesser degree, the  
7 objections by Bellevue, Taubman, RREEF, Westfield and Macerich, beyond the inclusion  
8 of July rent, there are significant monetary disputes, that the Debtor will not be in a  
9 position to address completely at the July 8, 2008 hearing or in this Reply.

10 With respect to Maxtana, the Debtor believed that it was current with all of  
11 its obligations to Maxtana. Without prior notice to the Debtor of any default to the Debtor,  
12 the Debtor received the objection by Maxtana and its claim that it is owed \$63,746.22 as  
13 a cure amount. Some of the charges noted by Maxtana date back to the inception of the  
14 lease in 2003. The Debtor has been able to conduct some research into this amount,  
15 and in addition to arguments of waiver, estoppel, and laches that may apply, the Debtor  
16 has determined according to its records, it has paid a total of \$1,014,681.03 (plus a  
17 security deposit of \$18,500) over the course of the lease, not \$994,285 as stated by  
18 Maxtana. Additionally, the Debtor has determined that Maxtana has not provided the  
19 Debtor with credit for abated rent in December of 2003. To further complicate the matter,  
20 Maxtana's objection was not served by email or fax, and as such was not received by  
21 counsel for the Debtor until July 7, 2008 (although it was accessed through ECF on or  
22 about July 6, 2008). Due to the significance of the disparity of the claimed figures, and  
23 the shortness of time involved, the Debtor and Maxtana, through their counsel, have  
24 agreed that the Sale can close (if otherwise approved), and the issue of determining the  
25 proper cure amount can be determined at a later hearing. Pending such hearing, the  
26 Debtor would hold \$63,746.22 in trust. The Debtor and Maxtana agree that the hearing  
27 should take place on July 22, 2008, with further briefing due by the Debtor on July 15,  
28 2008, and Maxtana's reply due on July 21, 2008.

1           The Debtor proposes that all Cure Objections that are not otherwise  
2 resolved by the payment of July rent, be treated in the same manner, such that any  
3 difference between the Cure Schedule amount, and what is sought in the Cure  
4 Objections be held in trust pending a further hearing to be scheduled by the Court. This  
5 process will satisfy the concerns raised by the parties in the Cure Objections because the  
6 amount sought as a cure payment would be segregated and available to satisfy the claim  
7 upon determination by the Court. It would also provide the Debtor with a sufficient  
8 opportunity to reconcile the claim amounts with its books and records. (The Debtor notes  
9 that the difference between the amounts claimed by Taubman, RREEF, Macerich,  
10 Westfield and Bellevue, not including their claims for attorneys fees, and the Debtor's  
11 books and records is less than \$4,000). With respect to any request for attorneys fees  
12 (as requested by Taubman, RREEF, Macerich, Westfield, and Bellevue), the Debtor  
13 requests that said parties be ordered to provide back up for the requested fees to counsel  
14 for the Debtor and the Committee, by no later than July 14, 2008.

15 **C.     Non-Monetary Cure Issues**

16           1.     Common Area Maintenance Charges ("CAM Charges") and  
17 Property Taxes: Certain of the Landlords, including Macerich, Taubman, RREEF, and  
18 Westfield, raised the issue of the liability for reconciliations of CAM Charges and Property  
19 Taxes which are accrued through the time of closing. The problem raised is that many of  
20 these charges will not be known until some time in the future. Under the Asset Purchase  
21 Agreement, the Proposed Purchaser has not agreed to assume obligations under the  
22 Leases that pre-date the Closing. The Debtor has agreed with the Irvine Co., who, based  
23 on this agreement, did not file a Cure Objection, that any CAM Charges and Property Tax  
24 reconciliation would need to be invoiced to the Debtor within 60 days of the Closing, with  
25 said balance, if any, to be paid by the Debtor, with the court to reserve jurisdiction over  
26 any disputes arising in this regard. The Debtor proposes that this arrangement apply to  
27 Macerich, Taubman, RREEF and Westfield. Counsel for Taubman, Macerich, Westfield,  
28 and RREEF have not agreed to this proposed resolution.

1                   2.     **Mechanics Liens at Cherry Creek Store:** Certain mechanics liens  
2 have been recorded against the Debtor's store in Cherry Creek related to the Debtor's  
3 build out of that store. The total amount claimed by the general contractor is  
4 approximately \$202,000. The subcontractor liens are approximately \$104,000. The  
5 Debtor is working with counsel for Taubman, and the general contractor, J. Hage  
6 Construction, LLC ("Hage"), regarding the appropriate mechanism for releasing the liens  
7 from the premises, satisfying the Debtor's obligations under the Lease, and obtaining the  
8 release to the estate of a tenant allowance owed under the Lease of approximately  
9 \$120,000. At a minimum, the Debtor will agree to hold in trust the sum of \$202,000 for  
10 the express purpose of paying the lien claims associated with the Cherry Creek Store.  
11 Jordan Hage, the principal of Hage, has advised that Hage agrees that the liability  
12 associated with the construction does not exceed \$202,000, and agrees to a resolution  
13 involving the placing of said sum in escrow, with the understanding that funds would be  
14 released to first satisfy all subcontractor liens, and with the balance to satisfy his claim.

15 **D.     Objection to Waiver of 6004(h) and 6006(d)**

16                   Both Macerich and Taubman have objected to the waiver of the 10 day stay  
17 of the approval order. Both have claimed that the Debtor has not demonstrated sufficient  
18 cause for such a waiver. Both landlords are incorrect. The Debtor has demonstrated the  
19 exigency of a closing. As stated in paragraph 3 of the Declaration of Ms. Fabricant  
20 attached to the Sale Motion, "It is necessary that this matter be considered on an  
21 expedited basis. The Debtor's ongoing business operations have not been profitable and  
22 cash receipts have been less than what was projected. Based on the Debtor's operating  
23 results and the significant payments to Wachovia (from March 19, 2008, to date  
24 Wachovia has been paid approximately \$800,000 of the Debtor's funds), the Debtor is at  
25 risk of running low or out of funds during July 2008, which could force the Debtor to  
26 cease business operations and immediately and irreparably harm the Debtor's ability to

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maximize the value of the bankruptcy estate through a going concern sale of the Debtor's business (whether in its entirety or in part)." Waiting 10 days after the entry of an order approving the Sale is not appropriate, and will threaten the sale, and will likely cause great harm to this estate.

VI.

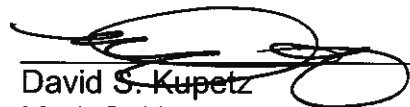
**CONCLUSION**

Based upon the foregoing, the Debtor respectfully requests that the Court approve the Sale Motion, subject to the continued hearing (if necessary) on the issues of adequate assurance to those landlords that filed Adequate Assurance Objections.

DATED: July 7, 2008

Respectfully submitted,

**SulmeyerKupetz**  
A Professional Corporation

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

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**DECLARATION OF KENTON S. VAN HARTEN**

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. In light of the objections filed by the landlords regarding adequate assurance, the Proposed Purchaser does not object to the use of the hearing on July 8, 2008 as a status conference to determine a briefing schedule and final hearing date for the objections regarding adequate assurance and the handling of the Confidential Bidder Information. The Proposed Purchaser believes that it will be able to demonstrate that it can meet the criteria established in Section 365 of the Bankruptcy Code regarding adequate assurance, and the Proposed Purchaser is continuing discussions with the Landlords in an effort to resolve the outstanding objections.

4. Within the past week, the Parent (which has offered to guarantee the Proposed Purchaser's obligations under the Assumed Leases) has substantially improved the Parent's balance sheet. This transaction has resulted in all of the subordinated debt reflected on the Parent's balance sheet (labeled as "HP Sub Debt") that was provided as part of the adequate assurance package being converted to equity. An updated balance sheet will be provided (as Confidential Bidder Information) to the objecting landlords, Debtor, Committee, and Wachovia as soon as it is available.

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

7.7.08  
Date

  
Kenton S. Van Harten

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  
333 South Hope Street, Thirty-Fifth Floor, Los Angeles, California 90071-1406.

5 On July 7, 2008, I served the following document(s) described as "**DEBTOR'S  
6 OMNIBUS REPLY TO OBJECTIONS AND LIMITED OBJECTIONS TO DEBTOR'S  
7 MOTION FOR ORDER AUTHORIZING AND APPROVING (1) THE SALE OF ASSETS  
8 OF ESTYLE, INC., FREE AND CLEAR OF LIENS; AND (2) THE ASSUMPTION AND  
9 ASSIGNMENT OF EXECUTORY CONTRACTS AND UNEXPIRED NONRESIDENTIAL  
10 REAL PROPERTY LEASES; DECLARATION OF KENTON VAN HARTEN**" on the  
interested parties in this action as follows:

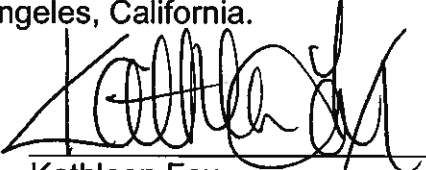
11 **SEE ATTACHED SERVICE LIST**

12 **BY MAIL:** I enclosed the document(s) in a sealed envelope or package addressed to the  
13 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.

14 **BY E-MAIL OR ELECTRONIC TRANSMISSION:** Based on a court order or an  
15 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 kfox@sulmeyerlaw.com to the persons at  
16 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.

17 I declare under penalty of perjury under the laws of the United States of America  
18 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.

19 Executed on July 7, 2008, at Los Angeles, California.

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22 Kathleen Fox  
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**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)  
[DGiust@babystyle.com](mailto:DGiust@babystyle.com)  
[iguevara@babystyle.com](mailto:iguevara@babystyle.com)  
(Served via e-mail)

**DEBTOR'S PROFESSIONALS**

Richard Alston  
[Ralston@kginc.com](mailto:Ralston@kginc.com)  
(Served via e-mail)  
  
Jim Baer, Esq.  
[jim@BTLLP.com](mailto:jim@BTLLP.com)  
(Served via e-mail)  
  
Alexander B. Kasdan  
Alexander B. Kasdan Company Limited  
[akasdan@kasdancompany.com](mailto:akasdan@kasdancompany.com)  
(Served via e-mail)

**OFFICE OF THE UNITED STATES TRUSTEE**

Office of the United States Trustee  
Attn: Bruce Schildkraut, Esq.  
Ernst & Young Plaza  
725 S. Figueroa St., 26th Floor  
Los Angeles, CA 90017  
[Bruce.Schildkraut@usdoj.gov](mailto:Bruce.Schildkraut@usdoj.gov)  
(Served via e-mail)

**ATTORNEY FOR COMMITTEE OF UNSECURED CREDITORS**

Craig G. Margulies, Esq.  
Ian S. Landsberg, Esq.  
LANDSBERG MARGULIES LLP  
16030 Ventura Blvd., Ste. 470  
Encino, CA 91436-2731  
[cmargulies@lm-lawyers.com](mailto:cmargulies@lm-lawyers.com)  
[ilandsberg@lm-lawyers.com](mailto:ilandsberg@lm-lawyers.com)  
(Served via e-mail)

**PARTIES REQUESTING SPECIAL NOTICE**

1800Diapers, Inc.  
c/o Jeffery N. Pomerantz, Esq.  
PACHULSKI STANG ZIEHL & JONES LLP  
10100 Santa Monica Blvd., 11th Floor  
Los Angeles, CA 90067-4100  
[jpomerantz@pszjlaw.com](mailto:jpomerantz@pszjlaw.com)  
(Served via e-mail)

- 1 American Express Travel Related Svcs Co  
Inc Corp Card
- 2 c/o Becket and Lee LLP  
POB 3001
- 3 Malvern, PA 19355-0701  
[notices@becket-lee.com](mailto:notices@becket-lee.com)
- 4 *(Served via e-mail)*
  
- 5 Bellevue Square Managers, Inc.  
c/o John S. Kaplan, Esq.
- 6 Perkins Coie LLP  
1201 Third Avenue, 40<sup>th</sup> Floor
- 7 Seattle, WA 98101-3099  
[JKaplan@perkinscoie.com](mailto:JKaplan@perkinscoie.com)
- 8 *(Served via e-mail)*
- 9
  
- 10 Colorado Department of Revenue  
c/o Carolyn Lievers
- 11 Assistant Attorney General  
Business & Licensing
- 12 Attorney for Revenue, Department of  
1525 Sherman St., 7<sup>th</sup> Floor
- 13 Denver, CO 80203  
*(Served U.S. mail)*
- 14
- 15 Comptroller of Public Accounts of  
the State of Texas  
c/o Jay W. Hurst, Asst. Attorney General
- 16 Bankruptcy & Collections Division  
P.O. Box 12548
- 17 Austin, TX 78711-2548  
[jay.hurst@oag.state.tx.us](mailto:jay.hurst@oag.state.tx.us)
- 18 *(Served via e-mail)*
  
- 19 Dream International USA, Inc.  
c/o Samuel S. Oh, Esq.
- 20 Lim, Ruger & Kim, LLP  
1055 West Seventh St., Ste. 2800
- 21 Los Angeles, CA 90017  
[sam.oh@lrklawyers.com](mailto:sam.oh@lrklawyers.com)
- 22 *(Served via e-mail)*
  
- 23 General Growth Management, Inc., as Agent  
Attn: Kristen N. Pate, Assistant Gen. Counsel
- 24 110 N. Wacker  
Chicago, IL 60606
- 25 [gppbk@ggp.com](mailto:gppbk@ggp.com)  
*(Served via e-mail)*
- 26
- 27
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- 1 GRP II Investors, L.P.; GRP II Partners, L.P;  
GRP II, L.P.; Oak Investment Partners IX;
- 2 Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.  
c/o Michael Foreman, Esq.
- 3 c/o Michelle Kreidler Dove, Esq.  
DORSEY & WHITNEY LLP
- 4 250 Park Avenue  
New York, NY 10177
- 5 [foreman.michael@dorsey.com](mailto:foreman.michael@dorsey.com)  
[dove.michelle@dorsey.com](mailto:dove.michelle@dorsey.com)
- 6 *(Served via e-mail)*
  
- 7 Iron Mountain Information Management  
c/o Frank F. McGinn
- 8 155 Federal Street, 9<sup>th</sup> Floor  
Boston, MA 02110
- 9 [ffm@bostonbusinesslaw.com](mailto:ffm@bostonbusinesslaw.com)  
*(Served via e-mail)*
  
- 10 John Hancock Life Insurance Company (U.S.A.)  
11 (Successor-In-Interest from the Manufacturers Life Insurance Company)  
c/o David Seror, Esq.
- 12 c/o Anthony A. Friedman, Esq.  
MOLDO DAVIDSON FRAIOLI SEROR & SESTANOVICH LLP
- 13 2029 Century Park East, 21st Floor  
Los Angeles, CA 90067
- 14 [dseror@mdfslaw.com](mailto:dseror@mdfslaw.com)  
[afriedman@mdfslaw.com](mailto:afriedman@mdfslaw.com)
- 15 *(Served via e-mail)*
  
- 16 Kashwere LLC  
19749 Bahama Street
- 17 Northridge, CA 91324  
[patty@kashwere.com](mailto:patty@kashwere.com)
- 18 *(Served via e-mail)*
  
- 19 Robert A. Klyman, Esq.  
Latham & Watkins, LLP
- 20 355 South Grand Avenue  
Los Angeles CA 90071-1560
- 21 [robert.klyman@lw.com](mailto:robert.klyman@lw.com)  
*(Served via e-mail)*
  
- 22 Maricopa County Treasurer  
23 c/o Madeleine C. Wanslee, Esq.  
GUST ROSENFELD P.L.C.
- 24 201 E. Washington, Ste. 800  
Phoenix, AZ 85004-2327
- 25 [mwanslee@gustlaw.com](mailto:mwanslee@gustlaw.com)  
*(Served via e-mail)*
- 26
- 27
- 28

- 1 Maricopa County Treasurer  
c/o Soukup & Schiff, LLP
- 2 Attn: Scott A. Schiff  
1801 Century Park East, Ste 470
- 3 Los Angeles, CA 90067  
[sas@soukup-schiff.com](mailto:sas@soukup-schiff.com)
- 4 *(Served via e-mail)*
  
- 5 Maxtana Avenue, LLC  
c/o Jeffrey A. Krieger, Esq.
- 6 c/o Lina O. Balciunas, Esq.  
Greenberg Glusker Fields Claman & Machtinger LLP
- 7 1900 Avenue of the Stars, 21<sup>st</sup> Floor  
Los Angeles, CA 90067-4590
- 8 [jkrieger@ggfirm.com](mailto:jkrieger@ggfirm.com)  
[lbalsciunas@ggfirm.com](mailto:lbalsciunas@ggfirm.com)
- 9 *(Served via e-mail)*
  
- 10 New Breed, Inc.  
c/o Franklin C. Adams, Esq.
- 11 c/o William J. Wall, Esq.  
Best Best & Krieger LLP
- 12 3750 University Avenue, Suite 400  
PO Box 1028
- 13 Riverside, CA 92502  
[franklin.adams@bbklaw.com](mailto:franklin.adams@bbklaw.com)
- 14 [william.wall@bbklaw.com](mailto:william.wall@bbklaw.com)  
*(Served via e-mail)*
  
- 15 NorthPark Partners, LP  
c/o James H. Billingsley, Esq.
- 16 c/o Michael Heyman, Esq.  
Kirkpatrick & Lockhart Preston Gates Ellis LLP
- 17 1717 Main Street, Suite 2800  
Dallas, TX 75201
- 18 [james.billingsley@klgates.com](mailto:james.billingsley@klgates.com)  
[michael.heyman@klgates.com](mailto:michael.heyman@klgates.com)
- 19 *(Served via e-mail)*
  
- 20 Shaw Valenza LLP  
c/o James H. Billingsley, Esq.
- 21 520 Capitol Mall, Suite 630  
Sacramento, CA 95814
- 22 [gvalenza@shawvalenza.com](mailto:gvalenza@shawvalenza.com)  
*(Served via e-mail)*
  
- 23 Simon Property Group, Inc.  
c/o James H. Billingsley, Esq.
- 24 Attn: Ronald M. Tucker, Esq.  
225 W. Washington St.  
Indianapolis, IN 46204
- 25 [rtucker@simon.com](mailto:rtucker@simon.com)  
*(Served via e-mail)*
  
- 26
- 27
- 28

- 1 State of Washington  
Department of Revenue and Employment Security
- 2 c/o Zachary Mosner, Asst. Attorney General  
Bankruptcy & Collections Unit
- 3 800 Fifth Ave, Ste 2000  
Seattle, WA 98104-3188
- 4 *(Served U.S. mail)*
  
- 5 Stokke LLC  
Attn: Tor Christian Sorlie
- 6 1100 Cobb Place Blvd., Ste. 100  
Kennesaw, GA 30144
- 7 [tor.christian.sorlie@stokke.com](mailto:tor.christian.sorlie@stokke.com)  
*(Served via e-mail)*
  
- 8 Stokke LLC  
c/o Thomas Rosseland, Esq.  
Bodker, Ramsey, Andrews, Winograd & Wildstein
- 10 One Securities Center  
3490 Piedmont Road, Ste. 1400  
Atlanta, GA 30305-4808  
[trosseland@brawwlaw.com](mailto:trosseland@brawwlaw.com)  
*(Served via e-mail)*
  
- 13 Taubman Landlords  
(West Farms Mall LLC;  
Willow Bend Shopping Center LP, et al.)  
c/o Taubman Realty Group Limited
- 15 The Taubman Company  
Attn: Andrew S. Conway
- 16 200 E. Long Lake Road, Ste. 300  
Bloomfield Hills, MI 48303-0200  
[aconway@taubman.com](mailto:aconway@taubman.com)  
*(Served via e-mail)*
  
- 18 The Donovan Offices  
Attn: James M. Donovan  
Attn: Michael J. Glenn  
Attn: John Monte
- 20 915 Wilshire Blvd., Ste. 950  
Los Angeles, CA 90017  
[jmdonovan@thedonovanoffices.com](mailto:jmdonovan@thedonovanoffices.com)  
[mjglenn@thedonovanoffices.com](mailto:mjglenn@thedonovanoffices.com)  
[montelaw@earthlink.net](mailto:montelaw@earthlink.net)  
*(Served via e-mail)*
  
- 24 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](mailto:ernie.park@bewleylaw.com)  
*(Served via e-mail)*

28

- 1 TRS Acquisition Subsidiary, Inc.  
A portfolio company of Hancock Park Capital II, L.P.
- 2 c/o Robert R. Ouellette Esq.  
Schottenstein Zox & Dunn Co., LPA
- 3 250 West Street , Suite 700  
Columbus, OH 43215
- 4 [rouellette@szd.com](mailto:rouellette@szd.com)  
[danderson@szd.com](mailto:danderson@szd.com)
- 5 *(Served via e-mail)*
  
- 6 Wachovia Capital Finance Corporation (Western)  
Attn: Robin Van Meter, Vice President
- 7 251 South Lake Avenue, Suite 900  
Pasadena, CA 91101
- 8 [robin.vanmeter@wachovia.com](mailto:robin.vanmeter@wachovia.com)  
*(Served via e-mail)*
  
- 9 ~~Wachovia Capital Finance Corporation (Western)~~
- 10 ~~c/o William H. Kiekhofer III, Esq.~~
- 11 ~~c/o Anthony J. Napolitano, Esq.~~
- 12 ~~MAYER BROWN LLP~~
- 13 ~~350 South Grand Ave., 25th Floor~~
- 14 ~~Los Angeles, CA 90071~~  
~~[wkiekhofer@mayerbrown.com](mailto:wkiekhofer@mayerbrown.com)~~  
~~[anapolitano@mayerbrown.com](mailto:anapolitano@mayerbrown.com)~~  
*(Substituted out)*
  
- 15 Wachovia Capital Finance Corporation (Western)  
c/o Leo D. Plotkin, Esq.  
c/o Tom Lallas
- 16 815 Moraga Drive  
Los Angeles, CA 90049
- 17 [lplotkin@lsl-la.com](mailto:lplotkin@lsl-la.com)  
[tlallas@lsl-la.com](mailto:tlallas@lsl-la.com)
- 18 *(Served via e-mail)*
  
- 19 Westfield, LLC and  
The Macerich Company
- 20 c/o Thomas J. Leanse, Esq.  
c/o Dustin P. Branch, Esq.
- 21 KATTEN MUCHIN ROSENMAN LLP  
2029 Century Park East, Suite 2600
- 22 Los Angeles, CA 90067-3012  
[dustin.branch@kattenlaw.com](mailto:dustin.branch@kattenlaw.com)
- 23 *(Served via e-mail)*
  
- 24 West Farms Mall LLC  
c/o Nicholas B. Warnoff, Esq.
- 25 c/o Ivan M. Gold, Esq.  
c/o Marlene & Natsis LLP
- 26 ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP  
Three Embarcadero Center, 12<sup>th</sup> Floor
- 27 San Francisco, CA 94111-4074  
[igold@allenmatkins.com](mailto:igold@allenmatkins.com)
- 28 *(Served via e-mail)*

- 1 Rob Opera, Esq.  
Winthrop Couchot  
2 660 Newport Center Drive, 4th Floor  
Newport Beach, CA 92660  
3 [mwinthrop@winthropcouchot.com](mailto:mwinthrop@winthropcouchot.com)  
[ropera@winthropcouchot.com](mailto:ropera@winthropcouchot.com)  
4 *(Served via e-mail)*
- 5 Yvonne Besvold  
c/o Michael Leight, Esq.  
6 Law Offices of Michael Leight  
6700 E. Pacific Coast Highway, Ste. 237  
7 Long Beach, CA 90803  
[admin@leightlaw.net](mailto:admin@leightlaw.net)  
8 *(Served via e-mail)*

9 **SECURED CREDITORS**

- 10 GRP Partners, L.P. et al.  
Attn: Dana Kibler, Vice President  
11 2121 Avenue of the Stars, Suite 1630  
Los Angeles, CA 90067  
12 [Dana@GRPVC.com](mailto:Dana@GRPVC.com)  
*(Served via e-mail)*
- 13 Oak Investment Partners  
14 Attn: Jerry Gallagher  
90 South 7th Street, Suite 4550  
15 Minneapolis, MN 55402  
[Jerry@oakvc.com](mailto:Jerry@oakvc.com)  
16 *(Served via e-mail)*
- 17 Oak Management Corporation  
Attn: Mickey Johnston, Executive Assistant  
18 90 South 7th Street, Suite 4550  
Minneapolis, MN 55402  
19 [mickey@oakvc.com](mailto:mickey@oakvc.com)  
*(Served via e-mail)*
- 20 GRP II Investors, L.P.; GRP II Partners, L.P.;  
21 GRP II, L.P.; Oak Investment Partners IX;  
Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.  
22 c/o Michael Foreman, Esq.  
c/o Michelle Kreidler Dove, Esq.  
23 DORSEY & WHITNEY LLP  
250 Park Avenue  
24 New York, NY 10177  
[foreman.michael@dorsey.com](mailto:foreman.michael@dorsey.com)  
25 [dove.michelle@dorsey.com](mailto:dove.michelle@dorsey.com)  
*(Served via e-mail)*

26  
27  
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 Wachovia Capital Finance Corporation (Western)  
c/o Leo D. Plotkin, Esq.
- 2 c/o Tom Lallas  
815 Moraga Drive
- 3 Los Angeles, CA 90049  
[lplotkin@lsl-la.com](mailto:lplotkin@lsl-la.com)
- 4 [tlallas@lsl-la.com](mailto:tlallas@lsl-la.com)  
(Served via e-mail)
- 5
- 6 Wachovia Capital Markets  
Attn: Bruce Laughton, Managing Director  
251 South Lake Ave., Suite 900
- 7 Pasadena, CA 91101  
[Bruce.laughton@wachovia.com](mailto:Bruce.laughton@wachovia.com)
- 8 (Served via e-mail)
- 9 **LANDLORDS**
- 10 Bellevue Square Managers, Inc.  
c/o John S. Kaplan, Esq.  
Perkins Coie LLP
- 11 1201 Third Avenue, 40<sup>th</sup> Floor  
Seattle, WA 98101-3099
- 12 [JKaplan@perkinscoie.com](mailto:JKaplan@perkinscoie.com)  
[Gliao@perkinscoie.com](mailto:Gliao@perkinscoie.com)
- 13 (Served via e-mail)
- 14 Burlingame Drug Inc.  
c/o Tom Foy
- 15 [tom@midtownpaloalto.com](mailto:tom@midtownpaloalto.com)  
(Served via e-mail)
- 16
- 17 John Hancock Life Insurance Company (U.S.A.)  
(Successor-in-interest to The Manufacturers  
Life Insurance Company)
- 18 c/o Anthony A. Friedman, Esq.  
MOLDO DAVIDSON FRAIOLI SEROR & SESTANOVICH LLP
- 19 2029 Century Park East, 21st Floor  
Los Angeles, CA 90067
- 20 [afriedman@mdfslaw.com](mailto:afriedman@mdfslaw.com)  
(Served via e-mail)
- 21
- 22 KGS Elizabeth LLC  
c/o Buchbinder & Warren, LLC (Registered Agent)  
Attn: Giselle Vazquez, Esq.
- 23 Attn: Carol Adams  
One Union Square West, 4th Floor
- 24 New York, NY 10003-3386  
[gmandry@buchbinderwarren.com](mailto:gmandry@buchbinderwarren.com)
- 25 [cadams@buchbinderwarren.com](mailto:cadams@buchbinderwarren.com)  
(Served via e-mail)
- 26
- 27
- 28

- 1 Madison Manhattan Village, LLC  
Attn: Chief Financial Officer
- 2 Seven West Seventh St., 16th Floor  
Cincinnati, OH 45202
- 3 *(Served U.S. mail)*
  
- 4 Madison Manhattan Village, LLC  
Attn: Vice President -- Management Services
- 5 1100 Glendon Avenue, Suite 1200  
Los Angeles, CA 90024
- 6 *(Served U.S. mail)*  
Maxtana Avenue, LLC
- 7 c/o Jeffrey A. Krieger, Esq.  
c/o Lina O. Balciunas, Esq.
- 8 Greenberg Glusker Fields Claman & Machtinger LLP  
1900 Avenue of the Stars, 21st Floor
- 9 Los Angeles, CA 90067-4590  
[jkrieger@ggfirm.com](mailto:jkrieger@ggfirm.com)
- 10 [lbalsciunas@ggfirm.com](mailto:lbalsciunas@ggfirm.com)  
*(Served via e-mail)*
  
- 11 RREEF America REIT II Corp., BBB
- 12 dba Manhattan Village Shopping Center, &  
RREEF Management Company
- 13 c/o Thomas J. Leanse, Esq.  
c/o Brian D. Huben, Esq.
- 14 c/o Dustin P. Branch, Esq.  
KATTEN MUCHIN ROSENMAN LLP
- 15 2029 Century Park East, Suite 2600  
Los Angeles, CA 90067-3012
- 16 [dustin.branch@kattenlaw.com](mailto:dustin.branch@kattenlaw.com)  
*(Served via e-mail)*
  
- 17 Short Hills Associates, L.L.C.
- 18 c/o Nicholas B. Warnoff, Esq.  
c/o Ivan M. Gold, Esq.
- 19 c/o Marlene & Natsis LLP  
ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP
- 20 Three Embarcadero Center, 12th Floor  
San Francisco, CA 94111-4074
- 21 [igold@allenmatkins.com](mailto:igold@allenmatkins.com)  
*(Served via e-mail)*
  
- 22 Taubman Cherry Creek Shopping Center, L.L.C.
- 23 c/o Nicholas B. Warnoff, Esq.  
c/o Ivan M. Gold, Esq.
- 24 c/o Marlene & Natsis LLP  
ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP
- 25 Three Embarcadero Center, 12th Floor  
San Francisco, CA 94111-4074
- 26 [igold@allenmatkins.com](mailto:igold@allenmatkins.com)  
*(Served via e-mail)*
  
- 27
  
- 28

- 1 The Macerich Company  
(as Agent of Kierland Residential/Retail I, LLC)
- 2 c/o Thomas J. Leanse, Esq.  
c/o Brian D. Huben, Esq.
- 3 c/o Dustin P. Branch, Esq.  
KATTEN MUCHIN ROSENMAN LLP
- 4 2029 Century Park East, Suite 2600  
Los Angeles, CA 90067-3012
- 5 dustin.branch@kattenlaw.com  
(Served via e-mail)
- 6
- 7 The Macerich Company  
(as Agent of Scottsdale Fashion Square Partnership)
- 8 c/o Thomas J. Leanse, Esq.  
c/o Brian D. Huben, Esq.
- 9 c/o Dustin P. Branch, Esq.  
KATTEN MUCHIN ROSENMAN LLP
- 10 2029 Century Park East, Suite 2600  
Los Angeles, CA 90067-3012
- 11 dustin.branch@kattenlaw.com  
(Served via e-mail)
- 12 The Irvine Company, LLC  
c/o Ernie Zachary Park, Esq.
- 13 BEWLEY, LASSLEBEN & MILLER, LLP  
13215 E. Penn St., Ste. 510
- 14 Whittier, CA 90602-1797  
ernie.park@bewleylaw.com
- 15 (Served via e-mail)
- 16 Westfield, LLC  
(as Agent of Sherman Oaks Fashion Associates, LP)
- 17 c/o Thomas J. Leanse, Esq.  
c/o Brian D. Huben, Esq.
- 18 c/o Dustin P. Branch, Esq.  
KATTEN MUCHIN ROSENMAN LLP
- 19 2029 Century Park East, Suite 2600  
Los Angeles, CA 90067-3012
- 20 dustin.branch@kattenlaw.com  
(Served via e-mail)
- 21
- 22 Westfield, LLC  
(as Agent of VF Mall LLC)
- 23 c/o Thomas J. Leanse, Esq.  
c/o Brian D. Huben, Esq.
- 24 c/o Dustin P. Branch, Esq.  
KATTEN MUCHIN ROSENMAN LLP
- 25 2029 Century Park East, Suite 2600  
Los Angeles, CA 90067-3012
- 26 dustin.branch@kattenlaw.com  
(Served via e-mail)
- 27
- 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 Oracle Corporation  
500 Oracle Parkway
- 2 Redwood Shores, CA 94065  
[jacqueline.chin@oracle.com](mailto:jacqueline.chin@oracle.com)
- 3 *(Served via e-mail)*
- 4 Oracle Corporation  
c/o Shawn M. Christianson, Esq.
- 5 J. Alexandra Rhim, Esq.  
Buchalter Nemer
- 6 333 Market Street, 25<sup>th</sup> Floor  
San Francisco, CA 94105-2126
- 7 [schristianson@buchalter.com](mailto:schristianson@buchalter.com)  
[arhim@buchalter.com](mailto:arhim@buchalter.com)
- 8 *(Served via email)*
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28