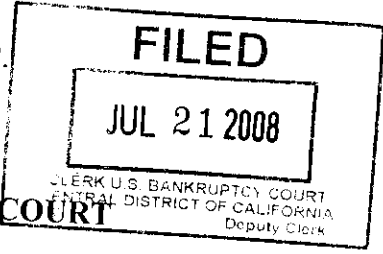


1 Samuel S. Oh (Bar No. 166719)  
LIM, RUGER & KIM, LLP  
2 1055 West Seventh Street, Suite 2800  
Los Angeles, California 90017  
3 Phone: (213) 955-9500  
Fax: (213) 955-9511  
4 Email: sam.oh@lrklawyers.com

5 Counsel for Creditor, DREAM INTERNATIONAL USA, INC.



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7  
8 **UNITED STATES BANKRUPTCY COURT**  
9 **FOR THE CENTRAL DISTRICT OF CALIFORNIA**  
10 **LOS ANGELES DIVISION**

11  
12 In re:

13 ESTYLE, INC.

14 Debtor.

) Case No.: 2:08-bk-13518-SB  
)  
) **DREAM INTERNATIONAL USA, INC.'S**  
) **REQUEST FOR PAYMENT OF**  
) **ADMINISTRATIVE EXPENSE UNDER 11**  
) **U.S.C. § 503**  
)  
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19 **TO THE DEBTOR ESTYLE, INC.:**

20 Dream International USA, Inc. ("Dream"), a creditor in this bankruptcy case, hereby  
21 requests that debtor Estyle, Inc. ("Debtor") pay for: (1) any goods that Debtor received from  
22 Dream from February 28, 2008 (20 days before the petition date) to March 18, 2008 (1 day  
23 before the petition date) as an administrative expense under 11 U.S.C. § 503(b)(9); and (2) any  
24 goods that Debtor received from Dream on and after March 19, 2008 (the petition date herein)  
25 as an administrative expense under 11 U.S.C. § 503(b)(1)(A).

26 Dream is a trade creditor in this bankruptcy case that sold goods to Debtor in the  
27 ordinary course of business. The total amount of Dream's claim against Debtor is \$123,608.70,  
28

LIM, RUGER & KIM, LLP

1 including Dream's general unsecured claim and Dream's administrative priority claim.  
 2 Dream's total claim is comprised of the following unpaid invoices:

Invoice Number	P.O No	Amount
CHESTYLE-1213071	58475	\$3,011.56
CHESTYLE-1213072	58474	\$2,723.70
CHESTYLE-1230071	61107	\$18,375.40
CHESTYLE-0213081	56042/59142/61165	\$27,225.40
CHESTYLE-0306081	58399	\$8,875.44
CHESTYLE-0318081	58475/61109	\$52,734.40
CHESTYLE-0320081	59980	\$10,662.80
Total Claim		\$123,608.70

11 Because Dream does not have Debtor's receiving records, Dream does not know exactly  
 12 when Debtor actually received Dream's shipments. However, based upon currently available  
 13 information, Dream's total claim of \$123,608.70 is comprised of (1) a general unsecured claim  
 14 of \$51,336.06, for which a separate Proof of Claim is submitted concurrently herewith, and (2)  
 15 an administrative priority claim of \$72,272.64, for which this Request is submitted. Dream's  
 16 administrative priority claim consists of the following invoices:

Invoice Number	P.O. No	SHIPMENT ETD	SHIPMENT ETA	Amount
CHESTYLE-0306081	58399	3/4/08	3/16/08	\$8,875.44
CHESTYLE-0318081	58475/61109	3/11/08	3/23/08	\$52,734.40
CHESTYLE-0320081	59980	3/18/08	3/30/08	\$10,662.80
Total Administrative Priority Claim				\$72,272.64

23 Dream believes that all of the goods relating to the administrative priority claim of  
 24 \$72,272.64 were received by Debtor after its petition for relief herein, and should be payable as  
 25 an administrative expense in the ordinary course of business under 11 U.S.C. § 503(b)(1)(A).  
 26 Dream hereby requests that Debtor immediately pay these invoices as a post-petition  
 27 administrative expense in the ordinary course of business. It may be possible that the goods  
 28 sold and delivered under Invoice No. CHESTYLE-0306081 were received by Debtor before the


LIM, RUGER & KIM, LLP

1 petition date -- *i.e.*, within the 20 day period from February 28, 2008 to March 18, 2008 -- and  
2 are payable as an administrative expense under 11 U.S.C. § 503(b)(9). If so, Dream hereby  
3 requests that Debtor immediately pay for such goods as an administrative expense in the  
4 ordinary course of business under 11 U.S.C. § 503(b)(9).

5 True and correct copies of Dream's invoices comprising its administrative priority claim  
6 are attached hereby as Exhibit A. Dream expressly reserves the right to amend, supplement or  
7 revise this Request as additional information becomes available.

8  
9 Dated: July 21, 2008

**LIM, RUGER & KIM, LLP**

10  
11 By:   
12 Sam S. Oh, Attorneys for Dream  
13 International USA, Inc.

LIM, RUGER & KIM, LLP

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**EXHIBIT A**

FROM : DREAM INT'L USA, INC  
7001 VILLAGE DR SUITE 280  
BUANA PARK CA 90621

# INVOICE

INVOICE NO.: CHESTYLE-0306081  
DATE : March/06/08  
FAX : 714-521-6008

TO : **BABY STYLE**  
865 S. FIGUEROA STREET SUITE 2700  
LOS ANGELES, CALIFORNIA 90017  
ATTN : Teresa Sedlar

PO#	DETAILS	Q'TY	COST	AMOUNT
58399	(Pls see sheet 2 for item detail)			\$8,875.44
<b>GRAND TOTAL</b>				<b>\$8,875.44</b>

**\* IN CASE OF T/T**

PLEASE REMIT THE ABOVE AMOUNT TO WILSHIRE STATE BANK .

BANK ADDRESS : 17500 CARMENITA ROAD, CERRITOS, CA 90703  
BANK TELEPHONE NO : (562) 926 2520

ACCOUNT NAME: DREAM INT'L USA, INC  
ACCOUNT NO : 009311998 ( ZERO ZERO NINE THREE ONE ONE NINE NINE EIGHT )  
ABA NO: 122038251 ( ONE TWO TWO ZERO THREE EIGHT TWO FIVE ONE )

**\* IN CASE OF CHECK - PLS SEND A CHECK TO THE FOLLOWING ADDRESS.**

DREAM INT'L USA, INC  
7001 VILLAGE DR. SUITE 280  
BUENA PART CA 90621

# COMMERCIAL INVOICE

<b>Shipper / Exporter</b> DREAM INTERNATIONAL LIMITED 8/F, TOWER 5, CHINA HONG KONG CITY, 33 CANTON ROAD, TSIMSHATSUI, KOWLOON, HONG KONG.		<b>No. &amp; date of invoice</b> CH-280020 <span style="float: right;">22-Feb-08</span>	
<b>For account &amp; risk of Messrs</b> ESTYLE INC. 865 S FIGUEROA ST STE. 2700 LOS ANGELES, CA 90017		<b>No. &amp; date of L/C</b> BY T/T	
<b>Notify party</b> NOTIFY APPLICANT ATTN: MARLY DALMAU AT TEL: 213-228-6805, FAX: 213-228-6899 ALSO NOTIFY UPS FREIGHT SERVICES CO. ATTN: JANICE HE TEL: 310-630-6164, FAX: 310-630-6160		<b>Remarks :</b> *ALSO NOTIFY FINAL DEST. ESTYLE.COM 5200 A AIRPORT DRIVE ONTARIO, CA 91761 USA  *H.S NO: PLUSH - 9503.41.0010 *H.S NO: ARMCHAIR - 9403.80.6040  *THE SHIPMENT DOES NOT CONTAIN SOLID WOOD PACKING MATERIAL (SWPM)	
<b>Port of loading</b>	<b>Final destination</b>		
HONG KONG	LONG BEACH		
<b>Carrier</b>	<b>Sailing on or about</b>		
ROTTERDAM BRIDGE V3	4-Mar-08		

Marks & numbers of PKGS	Description of Goods	Quantity	Unit price	Amount
<b>FRONT &amp; BACK</b>	<b>PLUSH TOYS</b>			<b>FOB HONG KONG</b>
SHIP TO : E-STYLE	PO# 58399			
PO# : 58399	117705 Purple Hippo Plush	1,008 PCS	@\$4.500	US\$4,536.00
ITEM#	117706 Mini Purple Hippo Plush	1,512 PCS	@\$2.870	US\$4,339.44
SKU#				
DESCRIPTION:				
Q'TY:				
G.W./N.W.:				
COUNTRY OF ORIGIN CHINA				
CARTON COUNT OF				
COUNTRY OF DESTINATION				
UNITED STATES				
<b>TOTAL :</b>		<b>2,520 PCS</b>		<b>US\$8,875.44</b>

\*SAY US DOLLARS EIGHT THOUSAND EIGHT HUNDRED SEVENTY FIVE AND CENTS FORTY FOUR ONLY.-

FROM : DREAM INT'L USA, INC  
7001 VILLAGE DR SUITE 280  
BUANA PARK CA 90621

# INVOICE

INVOICE NO.: CHESTYLE-0318081  
DATE : March/18/08  
FAX : 714-521-6008

TO : **BABY STYLE**  
865 S. FIGUEROA STREET SUITE 2700  
LOS ANGELES, CALIFORNIA 90017  
ATTN : Teresa Sedlar

PO#	DETAILS	Q'TY	COST	AMOUNT
58475, 61109	(Pls see sheet 2 for item detail)			\$52,734.40
<b>GRAND TOTAL</b>				<b>\$52,734.40</b>

**\* IN CASE OF T/T**

PLEASE REMIT THE ABOVE AMOUNT TO WILSHIRE STATE BANK .

BANK ADDRESS : 17500 CARMENITA ROAD, CERRITOS, CA 90703  
BANK TELEPHONE NO : (562) 926 2520

ACCOUNT NAME: DREAM INT'L USA, INC  
ACCOUNT NO : 009311998 ( ZERO ZERO NINE THREE ONE ONE NINE NINE EIGHT )  
ABA NO: 122038251 ( ONE TWO TWO ZERO THREE EIGHT TWO FIVE ONE )

**\* IN CASE OF CHECK - PLS SEND A CHECK TO THE FOLLOWING ADDRESS.**

DREAM INT'L USA, INC  
7001 VILLAGE DR. SUITE 280  
BUENA PART CA 90621

# COMMERCIAL INVOICE

<b>Shipper / Exporter</b> DREAM INTERNATIONAL LIMITED 8/F, TOWER 5, CHINA HONG KONG CITY, 33 CANTON ROAD, TSIMSHATSUI, KOWLOON, HONG KONG.		<b>No. &amp; date of invoice</b> CH-280030 <span style="float: right;">5-Mar-08</span>	
<b>For account &amp; risk of Messrs</b> ESTYLE INC. 865 S FIGUEROA ST STE. 2700 LOS ANGELES, CA 90017		<b>No. &amp; date of L/C</b> BY T/T	
<b>Notify party</b> NOTIFY APPLICANT ATTN: MARLY DALMAU AT TEL: 213-228-6805, FAX: 213-228-6899 ALSO NOTIFY UPS FREIGHT SERVICES CO. ATTN: JANICE HE TEL: 310-630-6164, FAX: 310-630-6160		<b>Remarks :</b> *ALSO NOTIFY FINAL DEST. ESTYLE.COM 5200 A AIRPORT DRIVE ONTARIO, CA 91761 USA  *H.S NO: PLUSH - 9503.41.0010 *H.S NO: ARMCHAIR - 9403.80.6040  *THE SHIPMENT DOES NOT CONTAIN SOLID WOOD PACKING MATERIAL (SWPM)	
<b>Port of loading</b>	<b>Final destination</b>		
HONG KONG	LONG BEACH		
<b>Carrier</b>	<b>Sailing on or about</b>		
CHICAGO BRIDGE V40E	11-Mar-08		

Marks & numbers of PKGS	Description of Goods	Quantity	Ulte price	Amount
<b>FRONT &amp; BACK</b>	<b>PLUSH TOYS</b>			<b>FOB HONG KONG</b>
SHIP TO : E-STYLE	PO# 58475			
PO# : 58475	090155	barry the bear chair(w/F204 terry fat	460 PCS	@\$19.240 US\$8,850.40
ITEM#	116668	PORTER THE PUPPY STUFFED	460 PCS	@\$22.240 US\$10,230.40
SKU#	TBI	EMPTY ARMCHAIR CARTON	46 PCS	@\$0.800 US\$36.80
DESCRIPTION:	TBI	EMPTY ARMCHAIR CARTON	46 PCS	@\$0.800 US\$36.80
Q'TY:	PO# 61109			
G.W./N.W.:	116055	LULU THE LAMB CHAIR	460 PCS	@\$21.740 US\$10,000.40
COUNTRY OF ORIGIN CHINA	116891	OLLIE THE OCTOPUS CHAIR	920 PCS	@\$25.500 US\$23,460.00
CARTON COUNT OF	TBI	EMPTY ARMCHAIR CARTON	46 PCS	@\$0.800 US\$36.80
COUNTRY OF DESTINATION	TBI	EMPTY ARMCHAIR CARTON	92 PCS	@\$0.900 US\$82.80
UNITED STATES				
-DITTO-				
PO# : 61109				

**TOTAL :** **2,530 PCS** **US\$52,734.40**

\*SAY US DOLLARS FIFTY TWO THOUSAND SEVEN HUNDRED THIRTY FOUR AND CENTS FORTY ONLY.-

FROM : DREAM INT'L USA, INC  
7001 VILLAGE DR SUITE 280  
BUANA PARK CA 90621

# INVOICE

INVOICE NO.: CHESTYLE-0320081  
DATE : MARCH/20/08  
FAX : 714-521-6008

TO : **BABY STYLE**  
865 S. FIGUEROA STREET SUITE 2700  
LOS ANGELES, CALIFORNIA 90017  
ATTN : Teresa Sedlar

PO#	DETAILS	Q'TY	COST	AMOUNT
59980	(Pls see sheet 2 for item detail)			\$10,662.80
<b>GRAND TOTAL</b>				<b>\$10,662.80</b>

**\* IN CASE OF T/T**

PLEASE REMIT THE ABOVE AMOUNT TO WILSHIRE STATE BANK .

BANK ADDRESS : 17500 CARMENITA ROAD, CERRITOS, CA 90703  
BANK TELEPHONE NO : (562) 926 2520

ACCOUNT NAME: DREAM INT'L USA, INC  
ACCOUNT NO : 009311998 ( ZERO ZERO NINE THREE ONE ONE NINE NINE EIGHT )  
ABA NO: 122038251 ( ONE TWO TWO ZERO THREE EIGHT TWO FIVE ONE )

**\* IN CASE OF CHECK - PLS SEND A CHECK TO THE FOLLOWING ADDRESS.**

DREAM INT'L USA, INC  
7001 VILLAGE DR. SUITE 280  
BUENA PART CA 90621

# COMMERCIAL INVOICE

**Shipper / Exporter**

DREAM INTERNATIONAL LIMITED  
8/F, TOWER 5, CHINA HONG KONG CITY,  
33 CANTON ROAD, TSIMSHATSUI,  
KOWLOON, HONG KONG.

**No. & date of invoice**

CH-280035

14-Mar-08

**No. & date of L/C**

BY T/T

**For account & risk of Messrs**

ESTYLE INC.  
865 S FIGUEROA ST STE. 2700  
LOS ANGELES, CA 90017

**Remarks :**

\*ALSO NOTIFY FINAL DEST.  
ESTYLE.COM  
5200 A AIRPORT DRIVE  
ONTARIO, CA 91761 USA

**Notify party**

NOTIFY APPLICANT  
ATTN: MARLY DALMAU AT  
TEL: 213-228-6805, FAX: 213-228-6899  
ALSO NOTIFY UPS FREIGHT SERVICES CO.  
ATTN: JANICE HE  
TEL: 310-630-6164, FAX: 310-630-6160

\*H.S NO: PLUSH - 9503.41.0010

\*H.S NO: ARMCHAIR - 9403.80.6040

\*THE SHIPMENT DOES NOT CONTAIN SOLID WOOD  
PACKING MATERIAL (SWPM)

**Port of loading**

HONG KONG

**Final destination**

LONG BEACH

**Carrier**

SHANGHAI BRIDGE V44E

**Sailing on or about**

#####

**Marks & numbers of PKGS**

**Description of Goods**

**Quantity**

**Unit price**

**Amount**

**FRONT & BACK**

**PLUSH TOYS**

**FOB HONG KONG**

SHIP TO : E-STYLE

PO# : 59980

ITEM#

SKU#

DESCRIPTION:

Q'TY:

G.W./N.W.:

COUNTRY OF ORIGIN CHINA

CARTON COUNT OF

COUNTRY OF DESTINATION

UNITED STATES

PO# 59980

117714 HAZEL THE HIPPO CHAIR

TBI EMPTY ARMCHAIR CARTON

460 PCS

@\$23.100

US\$10,626.00

46 PCS

@\$0.800

US\$36.80

**TOTAL :**

**506 PCS**

**US\$10,662.80**

\*SAY US DOLLARS TEN THOUSAND SIX HUNDRED SIXTY TWO AND CENTS EIGHTY ONLY.-

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**PROOF OF SERVICE**

STATE OF CALIFORNIA )  
 ) ss.  
COUNTY OF LOS ANGELES )

I am employed in the county of Los Angeles, State of California. I am over the age of 18 and not a party to the within action; my business address is 1055 West Seventh Street, Suite 2800, Los Angeles, California 90017. On July 21, 2008, I served a copy of the foregoing document(s) described as:

**DREAM INTERNATIONAL USA, INC.'S REQUEST FOR PAYMENT OF AMINISTRATIVE EXPENSE UNDER 11 U.S.C. § 503**

Addressed as follows:

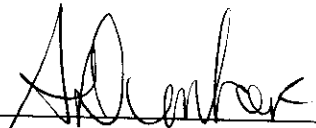
**David S. Kupetz  
Mark S. Horoupian  
SULMEYERKUPETZ  
A Professional Corporation  
333 South Hope Street, Thirty-Fifth Floor  
Los Angeles, California 90071-1406**

X VIA U.S. MAIL: I deposited such envelope, containing above documents, in the mail at Los Angeles, California. The envelope was mailed with postage thereon fully prepaid. I am "readily familiar" with the firm's practice of collection and processing correspondence for mailing. Under that practice it would be deposited with U.S. postal service on that same day with postage thereon fully prepaid at Los Angeles, California in the ordinary course of business. I am aware that on motion of the party served, service is presumed invalid if postal cancellation date or postage meter date is more than one day after date of deposit for mailing in affidavit.

X (Federal) I declare 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 21, 2008 in Los Angeles, California.

Alisia Dunbar  
Name

  
Signature