

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  
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 MOTION AND MOTION TO  
REJECT EXECUTORY CONTRACTS  
NOT ASSUMED AND ASSIGNED TO  
PURCHASER OF DEBTOR'S ASSETS;  
MEMORANDUM OF POINTS AND  
AUTHORITIES IN SUPPORT THEREOF;  
DECLARATION IN SUPPORT THEREOF**

[11 U.S.C. 365(a); Fed. R. Bankr. P.  
6006; Loc. Bankr. R. 9013-1(g)]

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

16  
17  
18  
19  
20  
21  
22  
23 **TO THE HONORABLE SAMUEL L. BUFFORD, UNITED STATES BANKRUPTCY**  
24 **JUDGE; THE OFFICE OF THE UNITED STATES TRUSTEE; AND OTHER**  
25 **INTERESTED PARTIES:**

26 eStyle, Inc. (the "Debtor"), the debtor and debtor in possession in the above-  
27 captioned case, respectfully requests an order authorizing the Debtor to reject all of its  
28 executory contracts (a) not assumed and assigned to the purchaser of substantially all of

1 its assets; or (b) not subject to a previous order authorizing the assumption or rejection of  
2 such contract or lease. This motion does not apply to leases of non-residential real  
3 property, as such leases are the subject of existing orders of the Court. Those contracts  
4 that the Debtor seeks to reject by this Motion are hereinafter referred to as the "Rejected  
5 Contracts".

6 This motion is brought in accordance with 11 U.S.C. § 365(a) and Federal Rule of  
7 Bankruptcy Procedure 6006, and is made on the grounds that the Debtor is no longer  
8 operating its business as the sale (the "Sale") of substantially all of its assets closed on or  
9 about July 21, 2008 (the "Closing Date"). While the purchaser of the assets (the  
10 "Purchaser") elected to have certain leases and contracts assumed and assigned to it in  
11 connection with the Sale, it specifically elected to not have assigned to it certain other  
12 leases and contracts. Given that the Debtor is no longer running an operating business,  
13 it has no use for such contracts and leases. The Rejected Contracts are burdensome to  
14 the estate, provide no benefit, and the rejection of the contracts, retroactive to the Closing  
15 Date is appropriate to protect the Estate against the accrual of unnecessary and  
16 unwarranted administrative claims.

17 This motion is based on the attached Memorandum of Points and Authorities, the  
18 supporting declarations, and exhibits attached hereto.

19 **PLEASE TAKE NOTICE** that any formal response in opposition to the Motion, and  
20 request for a hearing, must (1) comply with Local Bankruptcy Rule 9013-1(a)(7), (2) be  
21 filed with the Clerk of the Court, and (3) be served upon the Debtor's attorney (whose  
22 name and address are indicated on the upper left-hand corner of the first page of this  
23 notice) within 15 days of the date this Motion and the separate Notice of this Motion was  
24 served. If any such response is timely received, the Debtor will set a hearing date and  
25 send out notice thereof. No hearing will be held if no response and request for hearing is  
26 received. Pursuant to Local Bankruptcy Rule 9013-1(a)(11), the failure to timely file and  
27 serve an opposition to the Motion may be deemed as your consent to the granting of the  
28 Motion. If you do not oppose the Motion, you need not take any further action.

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  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

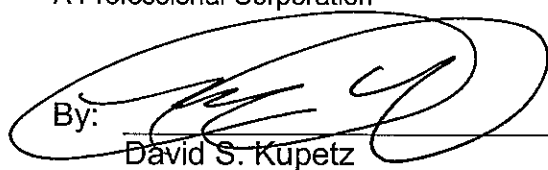
**WHEREFORE**, the Debtor respectfully request that the Court enter an order:

1. Rejecting all contracts and/or leases listed in Exhibit 1 hereto effective upon the Closing Date;
2. Rejecting all other contracts and/or leases, effective upon the Closing Date, that are subject to a separate order of regarding the assumption, assignment or rejection of such contract or lease; and
2. Granting such other relief as the Court deems just and proper.

DATED: July 25, 2008

Respectfully submitted,

**SulmeyerKupetz**  
A Professional Corporation

By: 

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

1 MEMORANDUM OF POINTS AND AUTHORITIES

2  
3 I.

4 BACKGROUND

5 **A. The Debtor's Business**

6 Prior to the Sale (*described below*), eStyle, Inc. (the "Debtor") was a multichannel  
7 retailer that sold maternity, baby and kids apparel and toys, gear and related products  
8 direct to the consumer. As of the Petition Date, the Debtor sold its products at its 23  
9 retail stores (21 babystyle stores and 2 Cadeau stores), through its babystyle.com  
10 website, and through a direct mail program. The Debtor also sold merchandise under its  
11 babystyle and Cadeau private labels and under leading brand labels. The Debtor also  
12 sold its Cadeau brand product to wholesale accounts.

13 **B. The Bankruptcy Case**

14 On March 19, 2008 (the "Petition Date"), the Debtor filed a voluntary petition for  
15 relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"),  
16 commencing the instant bankruptcy case.

17 **C. The Sale of the Debtor's Assets**

18 On July 16, 2008, the Court entered an order Authorizing and Approving: (1) The  
19 Sale of Assets of Estyle, Inc. Free and Clear of Liens, and (2) the Assumption and  
20 Assignment of Nonresidential Real Property Leases and Executory Contracts In  
21 Connection Therewith (the "Sale Order"). Pursuant to the Sale Order, TRS Acquisition  
22 Subsidiary, Inc. ("TRS" or "Purchaser") purchased substantially all of the operating  
23 assets of the Debtor. The Sale closed on or about July 21, 2008 (the "Closing Date"). In  
24 connection with the Sale, the Debtor assumed and assigned those executory contracts  
25 and leases set forth in Schedule 1.1(a) (Assumed Real Property Leases); Schedule  
26 1.1(b) (Assumed Equipment Leases); and Schedule 1.1(h) (Assumed Contracts (other  
27 than Real Property or Equipment Leases). The contracts that were not assumed by the  
28 Purchaser were expressly set forth in Schedule 1.2(c) ("List of Non-Assigned Contracts").

1 After the Closing Date, the Debtor has not utilized any service or received the  
2 benefit of any contract or lease, as it is no longer operating its business.<sup>1</sup> The Debtor is  
3 moving forward with the administration of its estate, and intends to file a chapter 11 plan  
4 in the near future.

5 II.

6 **THE NON-ASSIGNED CONTRACTS SHOULD BE REJECTED BECAUSE IT IS**  
7 **BASED ON THE SOUND BUSINESS JUDGMENT OF THE DEBTOR AND IS IN THE**  
8 **BEST INTEREST OF THE ESTATE**

9 Bankruptcy Code section 365 provides that "[e]xcept as provided in sections 765  
10 and 766 of this title and in subsections (b), (c), and (d) of this section, the trustee, subject  
11 to the court's approval, may assume or reject any executory contract or unexpired lease  
12 of the debtor." 11 U.S.C. § 365.<sup>2</sup> Section 365 applies equally to debtors in possession,  
13 who have the rights and powers of a trustee. See 11 U.S.C. § 1107(a). "[T]he authority  
14 to reject an executory contract is vital to the basic purpose of a Chapter 11  
15 reorganization, because rejection can release the debtor's estate from burdensome  
16 obligations that can impede a successful reorganization." Nat. Labor Relations Board v.  
17 Bildisco & Bildisco, 465 U.S. 513, 528 (1984); see also In re Pomona Valley Medical  
18 Group, Inc., 476 F.3d 665, 670 (9<sup>th</sup> Cir. 2006) (stating that section 365(a) is "aimed at

19  
20  
21 <sup>1</sup> The Purchaser continues to occupy the Debtor's corporate headquarters located at  
22 865 S. Figueroa Street despite the fact that the lease was not assumed by the Debtor  
23 and was not assigned to the Purchaser. The Debtor, the landlord, and the Purchaser are  
24 currently in discussions regarding an arrangement for Purchaser's short term possession  
of said space.

25 <sup>2</sup> "An executory contract is one 'on which performance remains due to some extent on  
26 both sides.'" In re Robert Helms Const. & Dev. Co., Inc., 139 F.3d 702, 705 (9<sup>th</sup> Cir.  
27 1998) (citing Nat'l Labor Relations Board v. Bildisco & Bildisco, 465 U.S. 513, 522 n.6  
28 (1984)). "More precisely, a contract is executory if 'the obligations of both parties are so  
unperformed that the failure of either party to complete performance would constitute a  
material breach and thus excuse the performance of the other.'" Id.

1 relieving the debtor of burdensome performance obligations while it is trying to recover  
2 financially.").

3 Section 365(a) does not provide a standard for determining when assumption or  
4 rejection of an unexpired lease or executory contract is appropriate. See 11 U.S.C.  
5 § 365(a); Monarch Tool & Mfg. Co. v. Monarch Product Sales Corp. (In re Monarch Tool  
6 and Mfg. Co.), 114 B.R. 134, 137 (Bankr. S.D. Ohio 1990). However, courts hold that  
7 "[s]ection 365(a) gives debtors wide latitude in deciding whether to assume or reject a  
8 contract ...." In re Pomona Valley Medical Group, Inc., 476 F.3d at 672. More  
9 specifically, in determining whether assumption or rejection is appropriate, the Ninth  
10 Circuit applies the "business judgment rule." See, e.g., In re Pomona Valley Medical  
11 Group, Inc., 476 F.3d 665, 670 (9<sup>th</sup> Cir. 2006) ("[s]pecifically, a bankruptcy court applies  
12 the business judgment rule to evaluate a [debtor-in-possession]'s rejection decision ...");  
13 In re G.I. Industries, Inc., 204 F.3d 1276, 1282 (9<sup>th</sup> Cir. 2000); Robertson v. Pierce (In re  
14 Huang), 23 B.R. 798, 800-01 (9th Cir. B.A.P. 1982). Under this rule, a court will approve  
15 an assumption or rejection that is based on the sound business judgment of the trustee  
16 or debtor in possession. See, e.g., In re Pomona Valley Medical Group, Inc., 476 F.3d at  
17 670 ("[The court] should approve the rejection of an executory contract under § 365(a)  
18 unless it finds that the debtor-in-possession's conclusion that rejection would be  
19 'advantageous is so manifestly unreasonable that it could not be based on sound  
20 business judgment, but only on bad faith, or whim or caprice."); In re G.I. Industries, Inc.,  
21 204 F.3d at 1282; Robertson v. Pierce (In re Huang), 23 B.R. at 800.

22 "In making its determination, a bankruptcy court need engage in 'only a cursory  
23 review of a [debtor-in-possession]'s decision to reject the contract." In re Pomona  
24 Valley Medical Group, Inc., 476 F.3d at 670. Furthermore, the court should presume that  
25 the debtor-in-possession acted in its sound business judgment. See In re Pomona Valley  
26 Medical Group, Inc., 476 F.3d at 670 ("Thus, in evaluating the rejection decision, the  
27 bankruptcy court should presume that the debtor-in-possession acted prudently, on an  
28

1 informed basis, in good faith, and in the honest belief that the action taken was in the  
2 best interests of the bankruptcy estate.").

3 In the present case, it is clear that the Non-Assumed Contracts, set forth in  
4 Exhibit 1 hereto, are of no use to the Estate in that the Debtor is no longer running an  
5 operating business. Items such as equipment leases at rejected locations, merchant  
6 credit card processing agreements, marketing, auditing and loss prevention contracts,  
7 provide no benefit to the Estate as the Debtor winds down its affairs. The Court should  
8 therefore authorize the rejection of the contract under Bankruptcy Code section 365(a).  
9 As the Debtor has not received any benefit from these contracts since the time of the  
10 Closing Date, the Debtor requests that the rejection of said contracts listed in Exhibit 1 be  
11 effective as of the Closing Date (July 21, 2008). The rejection of all real property leases  
12 has been dealt with in previous orders of this Court.<sup>3</sup> As such, this Motion does not  
13 address or request the rejection of the Debtor's real property leases.

14 III.

15 CONCLUSION

16 For the reasons set forth above, the Debtor respectfully requests that the Court  
17 enter an order:

- 18 1. Rejecting all contracts and/or leases listed in Exhibit 1 hereto effective upon  
19 the Closing Date;
- 20 2. Rejecting all other contracts and/or leases, effective upon the Closing Date,  
21 that are subject to a separate order of regarding the assumption,  
22 assignment or rejection of such contract or lease; and

23 ///

24 ///

25 \_\_\_\_\_

26 <sup>3</sup> On May 8, 2008, and June 4, 2008, the Court entered orders authorizing the rejection  
27 of certain real property leases. On July 11, 2008, the Court entered an additional order  
28 regarding the process for rejection of remaining real property leases.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

3. Granting such other relief as the Court deems just and proper.

DATED: July 25, 2008

Respectfully submitted,

**SulmeyerKupetz**  
A Professional Corporation

By: 

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

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



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           4.       I am advised that after the Closing Date, the Debtor has not utilized any  
2 service or received the benefit of any contract or lease, as it is no longer operating its  
3 business.<sup>5</sup>

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

6           Executed July 25th, 2008, at Los Angeles, California.

7  
8   
9 Mark S. Horoupian

10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

<sup>5</sup> The Purchaser continues to occupy the Debtor's corporate headquarters located at 865 S. Figueroa Street despite the fact that the lease was not assumed by the Debtor and was not assigned to the Purchaser. The Debtor, the landlord, and the Purchaser are currently in discussions regarding an arrangement for Purchaser's short term possession of said space.

**EXHIBIT 1**

**Exhibit 1**  
**List of Non-Assigned Contracts**

**Merchant Agreements for Processing Services**

1. American Express
2. Chase Manhattan Services LLC
3. Discover Financial Services LLC
4. JP Morgan Chase Bank

**Equipment Leases**

1. Technology Finance Corporation 1555-004
2. Technology Finance Corporation 1555-005
3. Technology Finance Corporation 1555-007
4. Technology Finance Corporation 1555-008
5. Canon Financial Services, Inc.

**Other Contracts**

1. Amazon
2. AT&T (all contracts other than the Master Agreement for The Irvine Data Center)
3. Austin & Associates
4. Citicorp Credit Services, Inc.
5. Citicorp Vendor Finance, Inc.
6. Coremetrics, Inc.
7. DoubleClick, Inc./Epsilon Data Management/Abacus
8. United Parcel Services (including UPS Freight Services and UPS Supply Chain Services)
9. GPL Consulting
10. I-Media Insights, Inc.
11. Linkshare
12. Manhattan Associates, Inc.
13. Resources Global Professionals
14. DLC, Inc.
15. KPMG LLP
16. Law Offices of David H. Baker
17. The Zellman Group, LLC (relating to both the sales and financial audit services and the loss and prevention services)

Ex. 1  
-11-

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  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

**PROOF OF SERVICE**

**STATE OF CALIFORNIA, COUNTY OF LOS ANGELES**

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

On July 25, 2008, I served the following document(s) described as **“NOTICE OF MOTION AND MOTION TO REJECT EXECUTORY CONTRACTS NOT ASSUMED AND ASSIGNED TO PURCHASER OF DEBTOR’S ASSETS; MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT THEREOF; DECLARATION IN SUPPORT THEREOF”** on the interested parties in this action as follows:

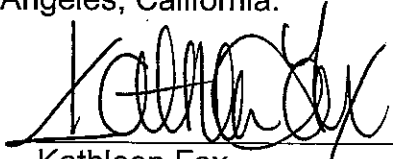
**-- SEE ATTACHED SERVICE LIST --**

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

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

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

Executed on July 25, 2008, at Los Angeles, California.

  
\_\_\_\_\_  
Kathleen Fox

**SERVICE LIST**

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25
- 26
- 27
- 28

**Debtor**

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

**Office of the United States Trustee**

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

**Interested Parties**

DoubleClick Inc.  
c/o C T Corporation System (Registered Agent)  
818 West Seventh St.  
Los Angeles, CA 90017

Epsilon Data Management, LLC,  
(Successor to DoubleClick Inc.)  
Attn: Andrew Kaufman  
Attn: Pierre Charchaflain  
2550 Crescent Dr  
Lafayette, CO 80026

Epsilon Data Management, LLC  
c/o CT Corporation System (C0168406)  
818 West Seventh St.  
Los Angeles, CA 90017

**Parties Requesting Special Notice**

American Express Travel Related Svcs Co  
Inc Corp Card  
c/o Becket and Lee LLP  
POB 3001  
Malvern, PA 19355-0701

Bellevue Square Managers, Inc.  
c/o John S. Kaplan, Esq.  
Perkins Coie LLP  
1201 Third Avenue, 40<sup>th</sup> Floor  
Seattle, WA 98101-3099

Dream International USA, Inc.  
c/o Samuel S. Oh, Esq.  
Lim, Ruger & Kim, LLP  
1055 West Seventh St., Ste. 2800  
Los Angeles, CA 90017

- 1 General Growth Management, Inc., as Agent  
Attn: Kristen N. Pate, Assistant Gen. Counsel
- 2 110 N. Wacker  
Chicago, IL 60606
- 3
- 4 GRP II Investors, L.P.; GRP II Partners, L.P;  
GRP II, L.P.; Oak Investment Partners IX;  
Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.
- 5 c/o Michael Foreman, Esq.  
c/o Michelle Kreidler Dove, Esq.
- 6 DORSEY & WHITNEY LLP  
250 Park Avenue  
New York, NY 10177
- 7
- 8 Simon Property Group, Inc.  
Attn: Ronald M. Tucker, Esq.
- 9 225 W. Washington St.  
Indianapolis, IN 46204
- 10
- 11 Taubman Landlords  
(West Farms Mall LLC;  
Willow Bend Shopping Center LP, et al.)
- 12 c/o Taubman Realty Group Limited  
The Taubman Company  
Attn: Andrew S. Conway  
200 E. Long Lake Road, Ste. 300  
Bloomfield Hills, MI 48303-0200
- 13
- 14
- 15 The Irvine Company, LLC  
c/o Ernie Zachary Park, Esq.
- 16 BEWLEY, LASSLEBEN & MILLER, LLP  
13215 E. Penn St., Ste. 510  
Whittier, CA 90602-1797
- 17
- 18 Wachovia Capital Finance Corporation (Western)  
Attn: Robin Van Meter, Vice President
- 19 251 South Lake Avenue, Suite 900  
Pasadena, CA 91101
- 20
- 21 Wachovia Capital Finance Corporation (Western)  
c/o William H. Kiekhofer III, Esq.  
c/o Anthony J. Napolitano, Esq.
- 22 MAYER BROWN LLP  
350 South Grand Ave., 25th Floor  
Los Angeles, CA 90071
- 23
- 24 Westfield, LLC and  
The Macerich Company  
c/o Thomas J. Leanse, Esq.  
c/o Brian D. Huben, Esq.
- 25 c/o Dustin P. Branch, Esq.  
KATTEN MUCHIN ROSENMAN LLP  
2029 Century Park East, Suite 2600  
Los Angeles, CA 90067-3012
- 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 Amazon Services, Inc.  
Attn: Asst. Secretary
- 2 920 Incline Village, Suite C  
Incline Village, NV 89451
- 3
- 4 Amazon.com, Inc.  
Attn: General Counsel  
1200 12th Avenue South, Suite 1200
- 5 Seattle, WA 98144-2734
- 6 Amazon.com International, Inc.  
c/o CSC Lawyers Incorporating Serv
- 7 2730 Gateway Oaks Dr., Ste. 100  
Sacramento, CA 95833
- 8
- 9 American Express Travel Related Svcs Co  
Inc Corp Card  
c/o Becket and Lee LLP
- 10 POB 3001  
Malvern, PA 19355-0701
- 11 [notices@becket-lee.com](mailto:notices@becket-lee.com)
- 12 AT&T  
2681 Kelvin Ave
- 13 Irvine, CA 92614-5821
- 14 AT&T Corp.  
One AT&T Way
- 15 Bedminster, NJ 07921-0752  
[mast@att.com](mailto:mast@att.com)
- 16
- 17 AT&T Sales Contact  
Conrad Zamora  
200 Ctr. St. Promenade Rm 735
- 18 Anaheim, CA 92805  
[Conrad.zamora@att.com](mailto:Conrad.zamora@att.com)
- 19
- 20 AT&T  
c/o Registered Agent for Service of Process  
C T Corporation System
- 21 818 West 7<sup>th</sup> St  
Los Angeles, CA 90017
- 22
- 23 Austin & Associates  
350 Crenshaw Blvd., Ste. A202  
Torrance, CA 90503
- 24 [sledford@austinassociates.net](mailto:sledford@austinassociates.net)
- 25 Canon Financial Services, Inc.  
158 Gaither Drive
- 26 Suite 200  
Mount Laurel, NJ 08054
- 27 [nschultz@cfs.canon.com](mailto:nschultz@cfs.canon.com)
- 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 Canon Financial Services, Inc.  
c/o C T Corporation System (Registered Agent)  
818 West Seventh St.  
Los Angeles, CA 90017
- 2
- 3 Canon Financial Services, Inc.  
4 PO Box 4004  
Carol Stream, IL 60197-4004
- 5
- 6 Chase Merchant Services LLC &  
JP Morgan Chase Bank  
c/o CHASE PAYMENTECH SOLUTIONS, LLC
- 7 Attn: Bill Evans, National Account Credit/Risk Management  
14221 Dallas Parkway, Bldg. II  
8 Dallas, TX 75254-2942  
[bill.evans@chasepaymentech.com](mailto:bill.evans@chasepaymentech.com)  
9 [Donna.Dyson@Chasepaymentech.com](mailto:Donna.Dyson@Chasepaymentech.com)
- 10 Chase Paymentech Solutions, LLC  
c/o First Data Commercial Services
- 11 Attn: Robert Tenenbaum, V.P. / Sr. Credit Officer  
1307 Walt Whitman Road  
12 Melville, NY 11747  
[robert.tenenbaum@firstdata.com](mailto:robert.tenenbaum@firstdata.com)
- 13
- 14 Citicorp Credit Services, Inc. (USA)  
c/o C T Corporation System (Registered Agent)  
818 West Seventh St.  
15 Los Angeles, CA 90017
- 16 Citicorp Vendor Finance Inc  
PO Box 7247-0322  
17 Philadelphia, PA 19170
- 18 Citicorp Vendor Finance Inc  
PO Box 7247-0118  
19 Philadelphia, PA 19170
- 20 Citicorp Vendor Finance, Inc.  
c/o CSC - Lawyers Incorporating Service (Registered Agent)  
21 2730 Gateway Oaks Dr., Ste. 100  
Sacramento, CA 95833
- 22
- 23 Coremetrics Inc  
c/o Seth R. Weissman (Registered Agent)  
1840 Gateway Dr., Ste. 320  
24 San Mateo, CA 94404
- 25 Discover Financial Services, LLC  
Attn: Nancy Petree, Major Merchant Specialist  
26 [nancypetree@discover.com](mailto:nancypetree@discover.com)  
[phxdnmm1@discover.com](mailto:phxdnmm1@discover.com)
- 27
- 28

- 1 Discover Financial Services, LLC  
Discover Network
- 2 Attn: Laura Hays  
6500 New Albany Rd. East
- 3 New Albany, OH 43054  
Tel: (800) 347-2683
- 4
- 5 Discover Financial Services, LLC  
dba DFS Services, LLC  
c/o Registered Agent for Service of Process
- 6 C T Corporation System  
818 West 7<sup>th</sup> St.
- 7 Los Angeles, CA 90017
- 8 DLC Inc  
Corporate Headquarters
- 9 6303 Owensmouth Ave  
10th Floor
- 10 Woodland Hills, CA 91367  
Tel Toll free: (888) 957-3400
- 11 Fax: (818) 595-3234
- 12 David M. Lewis Company, LLC dba  
DLC, LLC fka DLC, Inc.
- 13 c/o C T Corporation System (Registered Agent)  
818 West Seventh St.
- 14 Los Angeles, CA 90017
- 15 Epsilon Data Management, LLC  
(Successor to DoubleClick Inc.)
- 16 Attn: Andrew Kaufman or Pierre Charchaflain  
2550 Crescent Dr
- 17 Lafayette, CO 80026  
[andrew.kaufman@epsilon.com](mailto:andrew.kaufman@epsilon.com)
- 18
- 19 GPL Consulting, LLC  
c/o Graham P. Luck (Registered Agent)  
6120 Paseo Del Norte, Ste. M-2
- 20 Carlsbad, CA 92011  
Tel: (760) 431-2919
- 21 Fax: (760) 431-0151  
[info@gplretailsolutions.com](mailto:info@gplretailsolutions.com)
- 22
- 23 KPMG LLP  
Attn: Michael Corley  
355 S. Grand Ave., Ste. 2000
- 24 Los Angeles, CA 90071  
[michaelcorley@kpmg.com](mailto:michaelcorley@kpmg.com)
- 25
- 26 KPMG LLP  
c/o Claudia L. Taft (Registered Agent)  
280 Park Avenue
- 27 New York, NY 10017
- 28

- 1 Law Offices of David H. Baker  
1701 Pennsylvania Avenue, N.W., Suite 300
- 2 Washington, District of Columbia 20006  
[dhbakerlaw@aol.com](mailto:dhbakerlaw@aol.com)
- 3 [david.baker@dhbakerlaw.com](mailto:david.baker@dhbakerlaw.com)
- 4 Law Offices of David H. Baker  
1700 Pennsylvania Avenue, N.W., Suite 400
- 5 Washington, District of Columbia 20006
- 6 Linkshare  
215 Park Ave. South, 8th Floor
- 7 New York, NY 10003  
[contact@linkshare.com](mailto:contact@linkshare.com)
- 8 Linkshare Corporation  
c/o JPMorgan Chasebank NA  
PO Box 30772
- 9 New York, NY 01008-7772
- 10 Linkshare Corporation  
c/o Cheryl Ho (Registered Agent)
- 11 795 Folsom Street  
San Francisco, CA 94197
- 12 Manhattan Associates Inc  
PO Box 102851  
Atlanta, GA 30368
- 13 Manhattan Associates Inc  
2300 Windy Ridge Pkwy, 7th Fl  
Atlanta, GA 30339
- 14 [mcarrasquillo@manh.com](mailto:mcarrasquillo@manh.com)
- 15 Manhattan Associates, Inc.  
c/o National Registered Agents, Inc. (Registered Agent)
- 16 12 Old Boston Post Road  
Old Saybrook, CT 06475
- 17 Resources Global Professionals  
Attn: Legal Dept.  
695 Town Center Drive, Ste. 600
- 18 Costa Mesa, CA 92626
- 19 Resources Connection, Inc. dba  
Resources Global Professionals  
c/o Registered Agent for Service of Process  
C T Corporation System  
818 West 7<sup>th</sup> St.  
Los Angeles, CA 90017
- 20 Technology Finance Corporation  
15849 N 71st Street  
Scottsdale, AZ 85254
- 21 [michelle.bonnell@tfctfc.com](mailto:michelle.bonnell@tfctfc.com)
- 22

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 Technology Finance Corporation
- 2 Assignee: Harbor Capital, LLC  
1364 Estate Lane East
- 3 Lake Forest, IL 60045
  
- 4 Technology Finance Corporation  
c/o Peter Elkin (Registered Agent)
- 5 15461 Springdale St.  
Huntington Beach, CA 92643-1335
  
- 6 Technology Finance Corporation
- 7 Insurance Carrier/Representative  
ABD Financial Services
- 8 21250 Hawthorne Blvd., #600  
Torrance, CA 90503
  
- 9 The Zellman Group LLC
- 10 99 Seaview Blvd Suite 214  
Port Washington, NY 11050
  
- 11 United Parcel Svc
- 12 C/O Rms Bkcy Recovery Svcs  
Po Box 4396
- 13 Timonium, MD 21094
  
- 14 United Parcel Svc  
Supply Chain Solutions
- 15 C/O Rms Bkcy Recovery Svcs  
Po Box 4396
- 16 Timonium, MD 21094
  
- 17 UPS  
Shipper # 34EW90
- 18 PO Box 894820  
Los Angeles, CA 90189-4820
  
- 19 UPS
- 20 Attn Hugo Tello, Acct Mgr  
2930 Inland Empire Bl Ste 110
- 21 Ontario, CA 91764-4802  
[htello@ups.com](mailto:htello@ups.com)
  
- 22 UPS
- 23 Lan # 0392MJ  
PO Box 660586
- 24 Dallas, TX 75266-0586
  
- 25 UPS  
Lockbox 577
- 26 Carol Stream, IL 60132-0577
  
- 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 UPS  
Shipper # Y6Y778
- 2 PO Box 894820  
Los Angeles, CA 90189
- 3
- 4 UPS  
Shipper # 2F184W  
PO Box 894820  
Los Angeles, CA 90189
- 5
- 6 UPS Customhouse Brokerage Inc  
Acct # 34EW90
- 7 28013 Network Place  
Chicago, IL 60673-1280
- 8
- 9 UPS Freight Services Inc  
28013 Network Place  
Chicago, IL 60673-1280
- 10
- 11 UPS Freight Services Inc  
PO Box 79755  
Baltimore, MD 21279-0755
- 12
- 13 UPS Freight Services Inc  
PO Box 360302  
Pittsburgh, PA 15250-6302
- 14
- 15 UPS Supply Chain Solutions  
Acct# 702611492  
PO Box 730900  
Dallas, TX 75373-0900
- 16
- 17 UPS Supply Chain Solutions  
Attn: Bonifacio Gapultos  
1515 West 190th Street, Suite 300  
Gardena, CA. 90248  
[bonifacio.gapultos@ups-scs.com](mailto:bonifacio.gapultos@ups-scs.com)  
[kelly.huang@ups-scs.com](mailto:kelly.huang@ups-scs.com)
- 18
- 19
- 20 UPS Supply Chain Solutions  
PO Box 360302  
Pittsburgh, PA 15250-6302
- 21
- 22 UPS Supply Chain Solutions  
PO Box 1067  
Scranton, PA 18577
- 23
- 24
- 25
- 26
- 27
- 28