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5
6 Special Corporate Counsel for eStyle, Inc.,
Debtor and Debtor in Possession

7
8 **UNITED STATES BANKRUPTCY COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**

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

14 Debtor.

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17 Tax Id # 95-4712564
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Case No. 2:08-bk-13518-SB

Chapter 11

**FIRST INTERIM APPLICATION FOR
APPROVAL OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES BY
SPECIAL CORPORATE COUNSEL (BAER
& TROFF, LLP) FOR DEBTOR IN
POSSESSION; DECLARATION OF JAMES
K. BAER**

DATE: September 9, 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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1 Baer & Troff, LLP ("B&T"), special corporate counsel for eStyle, Inc. (the
2 "Debtor"), applies for approval of interim compensation for services rendered in
3 connection with the above-captioned case following the commencement of the case on
4 March 19, 2008, through July 31, 2008, and for reimbursement of expenses incurred
5 during that same period. Approval of such fees and expenses is authorized and
6 appropriate pursuant to 11 U.S.C. § 331, Rule 2016(a) of the Federal Rules of
7 Bankruptcy Procedure, and Local Bankruptcy Rule 2016-1. In support of this Application
8 (the "Application"), B&T respectfully represents:

9 I.

10 **INTRODUCTION**

11 The Debtor commenced this case by filing a voluntary chapter 11 petition
12 on March 19, 2008 (the "Petition Date"). The Debtor was a multichannel retailer that sold
13 maternity, baby and kids apparel, and toys, gear and related products direct to the
14 consumer. As of the Petition Date, the Debtor sold its product at 23 retail stores (21
15 babystyle and 2 Cadeau stores), as well as through its babystyle.com website, and a
16 direct mail program. The Debtor sold product under the babystyle and Cadeau private
17 labels, and under leading brands. The Debtor also sold its Cadeau brand product to
18 wholesale accounts.

19 The Debtor, with headquarters located in downtown Los Angeles, operated
20 babystyle.com. The babystyle.com website was launched in October 1999. The Debtor
21 opened its first retail store in November 2002. The 23 retail stores operated by the
22 Debtor, as of the Petition Date, were located in California, Arizona, Texas, New York,
23 Connecticut, Massachusetts, New Jersey, Washington, and Colorado. After obtaining
24 Court approval on July 16, 2008, the Debtor successfully consummated the sale of its
25 business on July 21, 2008.

26 On April 2, 2008, the Debtor filed an application for authorization to employ
27 B&T as special corporate counsel. An order of the Court approving the Debtor's
28 employment of B&T was entered on April 24, 2008. Pursuant to that order, the Court

1 authorized B&T to withdraw funds from the separate account maintained by the firm for
2 the balance of the prepetition fee and cost advance paid to B&T in connection with this
3 case in accordance with the procedures set forth in the Central District of California
4 United States Trustee Guidelines. As of the commencement of the Debtor's chapter 11
5 case, the unused balance of the prepetition advance provided to B&T in connection with
6 this case amounted to \$91,832.50.

7 All services rendered by B&T in connection with this case have been
8 rendered on behalf of the Debtor. B&T has coordinated the services it has rendered and
9 has worked closely with the Debtor's bankruptcy counsel, SulmeyerKupetz. Virtually all
10 of the services rendered by B&T in connection with this case have been rendered by
11 James K. Baer. Jim Baer's hourly billing rate is \$495. A resume for B&T is attached
12 hereto as Exhibit 7 and is incorporated herein by this reference.

13 Pursuant to this Application, B&T seeks Court approval of interim
14 compensation in the sum of \$122,097.92 (\$121,720.50 in fees and \$377.42 in costs), and
15 requests that the Court approve interim payment in the sum of \$30,265.42 (the total
16 amount of compensation requested less the balance of B&T's retainer on hand at the
17 time this chapter 11 case was commenced). The services rendered and the expenses
18 incurred by B&T in connection with the case have been necessary, reasonable, and
19 appropriate under the circumstances. The terms of B&T's retention are that B&T will
20 charge for services rendered by its attorneys at B&T's ordinary hourly rates in effect at
21 the time the services are rendered and B&T is to be reimbursed for actual expenses.
22 B&T's compensation in connection with the case is based on the customary
23 compensation charged by comparably skilled practitioners in cases under title 11 and in
24 cases other than cases under title 11.

25 II.

26 STATUS OF ESTATE

27 The Sale of the Debtor's business and assets closed on July 21, 2008. At
28 the closing, the Debtor received wire transfers of cash from the Purchaser in the total

1 amount of \$5,024,468. Further, as of that time, the Debtor retained cash (in addition to
2 the purchase price) in the sum of \$471,550, accounts receivable collected from the
3 Debtor's merchant credit card processors in the sum of \$293,311, and the right to the
4 reserves held by the Debtor's merchant credit card processors in the approximate sum of
5 \$500,000. From the Sale proceeds, Wachovia was paid \$1,669,875, in full and complete
6 satisfaction of Wachovia's senior secured claim, the Debtor's investment banker was paid
7 its fee of \$330,000, payment of the cure amount to New Breed (the Debtor's primary
8 warehouser and provider of other logistic services) was made in the sum of \$157,320,
9 and (as of July 31, 2008), approximately \$232,000 of other post-closing payments were
10 made to certain professionals (creditors' committee counsel and Kibel Green, Inc.), taxing
11 agencies, and other parties owed ordinary course post-petition obligations. Accordingly,
12 as of July 31, 2008, after payment of the amounts stated above, available cash in the
13 Debtor's estate amounts to approximately \$3,400,000 and the estate also includes the
14 right to recovery of credit card processor reserves (which are expected to be recovered in
15 the next 30-90 days) in the approximate sum of \$500,000.

16 With respect to the allowed administrative claims of professionals of the
17 Debtor, the assets of the Debtor's estate (including the available cash) are free and clear
18 of all liens since the Debtor's senior secured creditor (Wachovia) has been fully paid and
19 the Debtor's only other secured creditors are the "Bridge Lenders" (Oak Investment
20 Partners, IX, Oak IX Affiliates Fund, Oak IX Affiliates Fund – A, GRP II, L.P., GRP II
21 Partners, L.P., and GRP II Investors, L.P.) who have subordinated their secured claims to
22 all reasonable fees and costs incurred by the Debtor's professionals (including SK)
23 pursuant to a stipulation between the Debtor, the Bridge Lenders, and the unsecured
24 creditors' committee (the "Committee") approved by an order of the Court entered on May
25 9, 2008.

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1 III.

2 **BRIEF NARRATIVE REGARDING SERVICES RENDERED**

3 B&T has rendered services, as the Debtor's special corporate counsel, with
4 regard to business and corporate law issues and matters that have arisen in connection
5 with and during the course the Debtor's chapter 11 case. As stated above, B&T has
6 coordinated its services with the Debtor's bankruptcy counsel. For purposes of this
7 narrative, B&T has organized its services into 5 categories, including the following: (1)
8 services relating to Wachovia Capital Finance Corporation (Western) ("Wachovia"), the
9 Debtor's senior secured lender prior to Wachovia being paid off during the course of this
10 case; (2) services relating to interactions with the Debtor's Board of Directors; (3)
11 services relating to the consideration and development of transactions that could serve
12 as the basis for a chapter 11 plan and/or a sale of the Debtor's business and
13 implementation of the sale of the Debtor's business as a going concern; (4) services
14 relating to miscellaneous business issues and corporate matters; and (5) services
15 relating to the Debtor's real property leases. Each of these categories of services is
16 briefly discussed below.

17 A. Wachovia Matters

18 B&T rendered services with regard to the Debtor's relationship with
19 Wachovia. These services were coordinated with the Debtor's bankruptcy counsel and,
20 among other things, involved the following: (1) advising the Debtor's management in
21 connection with discussions and negotiations between the Debtor and Wachovia; (2)
22 participating in conferences with the Debtor's financial advisor and management and
23 consulting the Debtor's bankruptcy counsel with regard to issues, alternatives, and
24 strategies connected with negotiations with Wachovia for use of cash collateral,
25 postpetition financing, and various related matters; and (3) participation in meetings and
26 conferences with Wachovia (that were not attended by the Debtor's bankruptcy counsel)
27 relating to use of cash collateral, potential postpetition financing, potential transactions
28 being considered by the Debtor, and various other matters. Exhibit 2 hereto reflects that,

1 for the period following the commencement of the Debtor's chapter 11 case on March 19,
2 2008 through July 31, 2008, B&T provided services amounting to \$16,384.50 in fees in
3 connection with this project category regarding matters relating to Wachovia.

4 B. Board Matters

5 During the course of this case, B&T has engaged in extensive interactions
6 with the Debtor's Board of Directors. Services provided by B&T have included preparing
7 agendas for Board meetings, participating in Board meetings, and preparing minutes of
8 Board meetings. Further, B&T has communicated extensively with Board members,
9 prepared reports to the Board, advised the Board regarding the duties of the Debtor, and
10 addressed corporate governance and other issues that have arisen during the course of
11 this chapter 11 case. Exhibit 3 hereto reflects that, for the period from the
12 commencement of the Debtor's chapter 11 case through July 31, 2008, B&T provided
13 services amounting to \$17,523.00 in fees in connection with Board matters.

14 C. Transaction (Plan/Sale) Matters

15 B&T provided advice and closely worked with the Debtor's management,
16 financial advisor, and bankruptcy counsel with regard to business and corporate legal
17 issues connected with developing a business plan and/or transaction that could serve as
18 the basis for a chapter 11 plan and/or sale of Debtor's business. Among other things,
19 B&T (i) participated in conferences and meetings with the Debtor's financial advisor and
20 management, (ii) met with and interviewed potential investment bankers (including the
21 investment banker ultimately retained by the Debtor), (iii) reviewed and analyzed issues
22 and documents regarding potential financing, possible alternative sale transactions, and
23 a potential chapter 11 plan of reorganization, (iv) communicated with prospective
24 purchasers and bidders for the Debtor's assets, including discussions regarding clarifying
25 bids that had been received, (v) participated in discussions connected with the
26 investment banker fee sought by the Debtor's investment banker, and (vi) addressed
27 various post-closing issues connected with the sale, including management transition and
28 review and verification of postpetition payables to insure that the estate was not paying

1 obligations that otherwise should be paid by the purchaser of the Debtor's business or
2 that were actually prepetition obligations. Exhibit 4 hereto reflects that, for the period
3 following the commencement of the Debtor's chapter 11 case through July 31, 2008, B&T
4 provided services amounting to \$71,379.00 in fees in connection with this project
5 category regarding transaction (plan/sale) matters.

6 D. Miscellaneous Business/Corporate Law Matters

7 During the course of this chapter 11 case, B&T has provided significant
8 services to the Debtor regarding various issues involving business/corporate law matters,
9 including: (1) issues relating to the Debtor's dealings with certain vendors and vendor
10 terms; (2) issues regarding the Debtor's management and transitioning management,
11 including issues connected with the resignation and termination of the Debtor's CEO and
12 CFO, and various related matters connected with potential severance claim issues and
13 the consideration of potential consulting arrangements; (3) issues connected with the
14 Debtor's contract with New Breed (the Debtor's primary warehouser and logistics
15 provider); (4) advising the Debtor's management on procedures and responsibilities in
16 connection with the termination of employees; and (5) other corporate governance and
17 legal issues involving corporate and/or business matters. Exhibit 5 hereto reflects that,
18 for the period following the commencement of the Debtor's chapter 11 case through July
19 31, 2008, B&T provided services amount to \$13,365.00 in fees in connection with this
20 project category regarding issues relating to miscellaneous business/corporate law
21 matters.

22 E. Lease Matters

23 B&T provided services relating to the Debtor's real estate leases (the
24 Debtor had 24 real estate leases at the time of the commencement of the Debtor's
25 chapter 11 case). These services included review and analysis of real property leases
26 advising the Debtor's management regarding lease issues, consulting with management
27 with regard to leases that the Debtor was seeking to renegotiate, and engaging in
28 discussions and negotiations with representatives of certain of the Debtor's landlords.

1 Exhibit 6 hereto reflects that, for the period following the commencement of the Debtor's
2 chapter 11 case through July 31, 2008, B&T provided services amounting to \$3,069.00 in
3 fees in connection with this project category regarding matters relating to leases.

4 **IV.**

5 **SUMMARY OF FEES AND EXPENSES**

6 B&T has rendered services totaling 245.9 hours in connection with this case
7 during the period following the commencement of the case on March 19, 2008, through
8 July 31, 2008, and is seeking interim approval of compensation by this Application for
9 such services at normal hourly billing rates in effect at the time the services were
10 rendered in the total amount of \$121,720.50. The hourly billing rate for services rendered
11 by the attorneys of B&T in connection with this case is \$495. A resume of B&T is
12 attached hereto as Exhibit 7. Attached hereto as Exhibit 1 are B&T's billing statements
13 presented in chronological order setting forth all services rendered by B&T from March
14 19, 2008 through July 31, 2008. Attached hereto as Exhibits 2 – 6 are B&T's services
15 organized by the project categories described above as follows: Exhibit 2 (Wachovia
16 Matters), Exhibit 3 (Board Matters); Exhibit 4 (Transaction – Plan/Sale Matters); Exhibit 5
17 (Miscellaneous Corporate/Business Law Matters); and Exhibit 6 (Lease Matters).

18 There is no agreement between B&T and any other person, firm, or entity
19 for the division or sharing of any fees in this case in violation of the Bankruptcy Code, the
20 Federal Rules of Bankruptcy Procedure, or any other provision of state or federal law.

21 The expenses incurred by B&T in connection with this case following the
22 commencement of the case on March 19, 2008, through July 31, 2008 are in the sum of
23 \$377.42. A listing of the expenses incurred by B&T from the commencement of the case
24 through July 31, 2008 is attached hereto as Exhibit 8. The subject expenses are
25 customarily charged to non-bankruptcy clients of B&T.

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V.

CONCLUSION

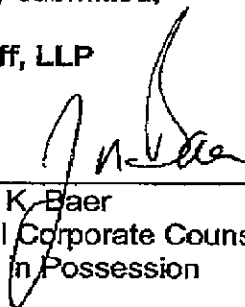
WHEREFORE, B&T respectfully requests that the Court approve interim compensation for B&T for the period following the commencement of the Debtor's case on March 19, 2008, through July 31, 2008, in the sum of \$122,097.92 (\$121,720.50 in fees and \$377.42 in costs), and that the Court authorize and direct payment to B&T in that sum less the unused balance of B&T's prepetition retainer as of the commencement of the case (\$91,832.50), for payment to B&T for services rendered and costs incurred through July 31, 2008, in the sum of \$30,265.42.

DATED: August 13, 2008

Respectfully submitted,

Baer & Troff, LLP

By:



James K. Baer
Special Corporate Counsel for Debtor and
Debtor in Possession

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DECLARATION OF JAMES K. BAER

I, James K. Baer, declare:

1. I am an attorney duly admitted and qualified to practice law before the above-entitled court. I am a partner in the law firm Baer & Troff, LLP ("B&T").

2. I have personal knowledge of the facts set forth herein. I can testify that said facts are true and correct.

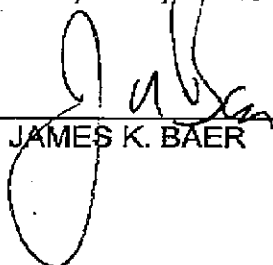
3. B&T is special corporate counsel to eStyle, Inc. (the "Debtor"), debtor and debtor in possession in the above-captioned chapter 11 case.

4. I am the attorney with B&T primarily responsible for B&T's representation of the Debtor in this case. I am intimately familiar with the services rendered by B&T in connection therewith.

5. I carefully read and reviewed the foregoing First Interim Application for Approval of Compensation and Reimbursement of Expenses (the "Application") submitted by B&T. I believe that all the facts set forth therein are true and correct.

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

EXECUTED THIS 17th DAY OF AUGUST, 2008, AT LOS ANGELES, CALIFORNIA.



JAMES K. BAER

EXHIBIT 1

Baer & Troff, LLP

848 Leonard Road
Los Angeles, CA 90049
310-802-4200

Invoice submitted to:

estyle, Inc.

Attn: Robert Kelleher, CEO
865 South Figueroa St.
Suite 2700
Los Angeles CA 90017

March 31, 2008

Invoice #10200

Professional Services

		<u>Hours</u>	<u>Amount</u>
3/19/2008	JKB Conference with Bob Kelleher re Chapter 11 filing and preparation and strategy for meeting with Wachovia	0.50	247.50
	JKB Conference with Dick Alston re preparation for meeting with Wachovia	0.50	247.50
	JKB Review and analysis in preparation for meeting with Wachovia	0.80	396.00
	JKB Meeting with Wachovia and company representatives re Chapter 11 filing and restructuring of their loan	1.50	742.50
	JKB Conference with Dick Alston & David Kupetz re outcome of Wachovia meeting and future strategy	0.50	247.50
	JKB Conference with Board member Steve Lebow re outcome of meeting with Wachovia	0.20	99.00
3/20/2008	JKB Conference with Mark Horoupian re yesterday's meeting with Wachovia and future strategy	0.20	99.00
	JKB Conference with Bob Kelleher re restructuring of Wachovia loan	1.10	544.50
	JKB Conference with David Kupetz re future strategy re Wachovia	0.20	99.00
3/27/2008	JKB Conference with Dick Alston re preparation for upcoming Board meeting	0.50	247.50
	JKB Conference with David Kupetz re obtaining information to be presented to the Board of Directors	0.30	148.50
	JKB Conference with Emilia Fabricant re business strategy and preparation for upcoming Board meeting	0.20	99.00
	JKB Call with Board members Steve Lebow & Jerry Gallagher re agenda items for upcoming Board meeting	0.40	198.00
	JKB Conference with Emilia Fabricant & Bob Kelleher re agenda items for upcoming Board meeting	0.50	247.50

		<u>Hours</u>	<u>Amount</u>
3/28/2008	JKB Conference with Dick Alston re preparation for upcoming Board meeting and presentation to the Board of Directors	0.30	148.50
	JKB Meeting with Dick Alston, Bob Kelleher, Yvonne Besvold & Emilia Fabricant re proposal for the Board of Directors and Wachovia re issues and alternatives connected with developing a business plan to serve as a basis for the reorganization plan	6.00	2,970.00
	JKB Conference with Dick Alston re preparation for upcoming Board meeting and presentation to the Board of Directors	1.00	495.00
3/29/2008	JKB Conference with Bob Kelleher re questions for upcoming Board meeting	0.20	99.00
	JKB Review email re restructuring proposal and preparation for upcoming Board meeting	0.40	198.00
3/30/2008	JKB Conference with Board member Steve Lebow re agenda items for upcoming Board meeting	0.10	49.50
	JKB Conference with Bob Kelleher, Emilia Fabricant, Yvonne Besvold & Dick Alston re preparation for upcoming Board meeting	1.30	643.50
3/31/2008	JKB Meeting with Board of Directors re restructuring proposal and update concerning Wachovia	0.80	396.00
	JKB Conference with Bob Kelleher, Emilia Fabricant & Dick Alston re restructuring proposal and preparation for meeting with Wachovia	0.40	198.00
	JKB Meeting with Wachovia and company representatives re outlines of potential agreement with Wachovia for restructuring of their loan and development of company's business plan	1.00	495.00
	JKB Conference with Bob Kelleher, Emilia Fabricant & Dick Alston re future strategy with Wachovia and strategy re updating the Board of Directors	0.80	396.00
	JKB Conference with David Kupetz re outcome of meeting with Wachovia and strategy for restructuring loan	0.30	148.50
	JKB Conference with Steve Lebow re outcome of meeting with Wachovia	0.10	49.50

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
James K Baer	20.10	495.00

For professional services rendered

\$9,949.50

Additional Charges :

	<u>Qty</u>	<u>Amount</u>
3/31/2008 ET March Westlaw on-line research charges	1	30.38
JKB Miscellaneous phone charges & other expenses	1	50.00
Total additional charges		<u>\$80.38</u>
Accounts receivable transactions		
4/22/2008 Payment from account		<u>(\$10,029.88)</u>
Total payments and adjustments		<u>(\$10,029.88)</u>
Balance due		<u>\$0.00</u>

	<u>Amount</u>
Client funds transactions	
Previous balance of Retainer	<u>\$91,832.50</u>
New balance of Retainer	<u>\$91,832.50</u>

Baer & Troff, LLP
848 Leonard Road
Los Angeles, CA 90049
310-802-4200

Invoice submitted to:
estyle, Inc.
Attn: Emilia Fabricant
865 South Figueroa St.
Suite 2700
Los Angeles CA 90017

May 5, 2008
Invoice #10200

Professional Services

		<u>Hours</u>	<u>Amount</u>
4/1/2008	JKB Conference with Dick Alston re restructuring plan	0.30	148.50
	JKB Conference with Emilia Fabricant re restructuring plan	0.20	99.00
	JKB Review emails and court orders re restructuring plan	0.20	99.00
	JKB Conference with Bob Kelleher and Geoff Flynn at Cowen & Co. re marketing strategy for sale of company	0.50	247.50
	JKB Conference with Geoff Flynn at Cowen & Co. re strategy for sale of company	1.10	544.50
	JKB Conference with Bob Kelleher re Cowen & Co. re strategy for sale of company	0.60	297.00
	JKB Conference with David Kupetz re restructuring plan	0.20	99.00
	JKB Conference with John Taylor & Associates re sale of company strategy	0.40	198.00
4/2/2008	JKB Meetings with David Kupetz re restructuring strategy	0.50	247.50
	JKB Meeting with Bob Kelleher re restructuring strategy	0.40	198.00
	JKB Meeting with Dick Alston & Emilia Fabricant re restructuring strategy	1.50	742.50
	JKB Meeting with Dick Alston re restructuring strategy	0.20	99.00
	JKB Meeting with Dick Alston, Emilia Fabricant and Bob Kelleher re restructuring strategy	0.40	198.00
4/3/2008	JKB Conference with Dick Alston re restructuring strategy	0.40	198.00
	JKB Conference with Emilia Fabricant re staffing and restructuring strategy	0.20	99.00
	JKB Conference with Board member Steve Lebow re update of Wachovia	0.10	49.50
	JKB Board of Directors meeting re restructuring strategy	4.00	1,980.00

			<u>Hours</u>	<u>Amount</u>
4/3/2008	JKB	Conference with Board member Dennis Eck and Dick Alston re financing alternatives	0.30	148.50
	JKB	Conference with Emilia Fabricant and Bob Kelleher re financing strategy	0.30	148.50
	JKB	Conference with David Kupetz re financing alternatives	0.10	49.50
4/4/2008	JKB	Conference with Emilia Fabricant re restructuring proposal	0.20	99.00
	JKB	Conference with Dick Alston re proposal for Wachovia	0.30	148.50
	JKB	Conference with David Kupetz, Dick Alston, Yvonne Besvold and Emilia Fabricant re restructuring plan	1.00	495.00
	JKB	Conference with Dick Alston and Bob Kelleher re restructuring plan	0.30	148.50
	JKB	Conference with Bob Kelleher re restructuring plan	0.10	49.50
4/5/2008	JKB	Conference with Board member Dennis Eck re restructuring proposal	0.40	198.00
4/7/2008	JKB	Conference with David Kupetz re strategy for restructuring loan with Wachovia	0.20	99.00
	JKB	Conference with Dick Alston and David Kupetz re strategy for meeting with Wachovia	0.20	99.00
	JKB	Conference with Wachovia re restructuring loan	1.00	495.00
	JKB	Conference with Emilia Fabricant, Bob Kelleher and Dick Alston re strategy with Wachovia	0.30	148.50
	JKB	Call with Board member Dennis Eck re Wachovia update and his proposed investment	0.30	148.50
	JKB	Conference with Dick Alston and Board member Dennis Eck re Wachovia loan	1.00	495.00
4/8/2008	JKB	Conference with Emilia Fabricant re vender terms	0.10	49.50
	JKB	Conference with David Kupetz re Wachovia strategy	0.20	99.00
	JKB	Conference with Bob Kelleher re Wachovia and financing alternatives	0.20	99.00
	JKB	Conference with Board member Dennis Eck re financing alternatives	0.20	99.00
	JKB	Conference with Dick Alston re Wachovia negotiation and cash flow reports	0.40	198.00
	JKB	Review sales report and follow up with bankruptcy plan preparation	0.10	49.50
4/9/2008	JKB	Conference with Board member Dennis Eck re management structure and cost collateral plan	1.00	495.00

			<u>Hours</u>	<u>Amount</u>
4/9/2008	JKB	Conference with Dick Alston re cash collateral plan and 52-week forecast	0.20	99.00
	JKB	Conference with Bob Kelleher re meeting on 52-week cash flow	0.20	99.00
	JKB	Conference with Bob Kelleher re 52-week forecast	0.30	148.50
4/10/2008	JKB	Conference with David Kupetz re cash collateral plan	0.20	99.00
	JKB	Conference with Dick Alston re cash collateral plan	0.30	148.50
	JKB	Conference with Board member Dennis Eck re management structure and cash collateral plan	0.20	99.00
	JKB	Conference with Emilia Fabricant re vendor terms	0.20	99.00
	JKB	Conference with Board member Steve Lebow re management composition	0.10	49.50
4/11/2008	JKB	Conference with Dick Alston re leases and total restructuring plan	0.20	99.00
	JKB	Conference with Bob Kelleher re lease negotiation	0.10	49.50
4/12/2008	JKB	Conference with Board member Dennis Eck re management structure and lease negotiation	0.20	99.00
	JKB	Conference call re Wachovia strategy	0.50	247.50
4/14/2008	JKB	Conference with Bob Kelleher, Emilia Fabricant, David Kupetz and Dick Alston re cash collateral plan	0.70	346.50
	JKB	Conference with Board member Dennis Eck re lease strategy	0.20	99.00
	JKB	Review lease schedule re re-negotiation of leases	0.10	49.50
	JKB	Conference call with Board of Directors re Wachovia settlement	1.00	495.00
	JKB	Conference with Dick Alston re cash collateral model	0.50	247.50
	JKB	Conference with Emilia Fabricant and Bob Kelleher re cash collateral model	0.20	99.00
4/15/2008	JKB	Conference with David Kupetz re cash collateral arrangement with Wachovia	0.30	148.50
	JKB	Conference with Emilia Fabricant re cash collateral arrangement with Wachovia	0.20	99.00
	JKB	Review New Breed objection and overall strategy re restructuring plan	0.10	49.50
	JKB	Conference with Bob Kelleher re lease negotiaton and cash collateral model	0.20	99.00
	JKB	Conference with Dick Alston cash collateral plan	0.20	99.00
4/16/2008	JKB	Call with Wachovia re cash collateral	0.70	346.50

		<u>Hours</u>	<u>Amount</u>
4/16/2008	JKB Follow-up re lease negotiators and conference with David Kupetz re same and court hearing	0.50	247.50
	JKB Conference with Emilia Fabricant re Wachovia negotiation	0.10	49.50
	JKB Lease negotiation and analysis and conference with Bob Kelleher	1.00	495.00
	JKB Call re sale of company, discussion with Jonathan Victor of Chanin & Co.	0.40	198.00
	JKB Conference with Board member Dennis Eck re management structure	0.20	99.00
4/17/2008	JKB Conference with Board member Jerry Gallegher re management structure	0.50	247.50
	JKB Attend BK hearing and work on cash collateral strategy	3.40	1,683.00
	JKB Conference with Derek Wood at North Park re lease negotiation with North Park	0.20	99.00
4/18/2008	JKB Meeting with Bob Kelleher, Dick Alston, David Kupetz and Emilia Fabricant re restructuring plan	2.90	1,435.50
	JKB Conference with Board member Dennis Eck re recapitalization plan	0.20	99.00
	JKB Review engagement letter with Elixer as investment advisor and conference with David Kupetz re same	0.20	99.00
	JKB Conference with Dick Alston re Wachovia loan restructuring	0.30	148.50
4/21/2008	JKB Conference with Emilia Fabricant re "sale" update and business plan strategy	0.10	49.50
	JKB Conference with Bob Kelleher, review investment advisor agreement with Gail Zauder at Elixir and conference with Gail Zauder	0.40	198.00
	JKB Conference with Ron Tuchen at Simon Properties on lease negotiations with Simon et al, call re Glendale lease	0.70	346.50
	JKB Conference with David Kupetz re lease negotiations	0.20	99.00
4/22/2008	JKB Conference with Board member Steve Lebow re management structure	0.10	49.50
	JKB Conference with Dick Alston re reorganization plan	0.40	198.00
	JKB Conference with Bob Kelleher re lease negotiations	0.10	49.50
4/23/2008	JKB Call with David Kupetz, Dick Alston, Bill Kelleher and Yvonne Besvold re deal with New Breed on warehouse	0.70	346.50
	JKB Conference with Board member Dennis Eck re management structure	0.40	198.00
	JKB Conference with Board member Dennis Eck and Dick Alston re management structure and budget	0.90	445.50

			<u>Hours</u>	<u>Amount</u>
4/23/2008	JKB	Review management employment agreement and severance arrangements	0.20	99.00
	JKB	Conference with Eric Troff re privacy issues	0.10	49.50
	ET	Review letter from police re credit card fraud, research privacy issues and teleconference with Jim Baer re same	0.50	247.50
4/24/2008	JKB	Conference with Emilia Fabricant re restructuring plan	0.10	49.50
	JKB	Conference with Richard Valitulto, counsel to New Breed, re warehouse agreement with New Breed	0.50	247.50
	JKB	Conference with Board member Steve Lebow re management structure	0.10	49.50
	JKB	Conference with Gale Zauder at Elixir re investment advisor contract	0.50	247.50
	JKB	Conference with Mark Horoupian and Bob Kelleher re New Breed contract	0.20	99.00
4/25/2008	JKB	Conference with Richard Valitulto, counsel to New Breed, re warehouse arrangement	0.50	247.50
	JKB	Conference with Bob Kelleher re New Breed and Wachovia and review correspondence re Wachovia	0.50	247.50
	JKB	Conference with Dick Alston re restructuring and management changes	0.20	99.00
	JKB	Conference with all hands re Wachovia arrangement, including Richard Valitulto, counsel for New Breed	0.60	297.00
	JKB	Review correspondence re management restructuring	0.20	99.00
	JKB	Follow up on lease negotiations	0.30	148.50
	JKB	Conference with Alex Kasden & Associates re investment banking services and conference with David Kupetz and Bob Kelleher re same	0.70	346.50
	JKB	Conference with Emilia Fabricant re Wachovia contract	0.20	99.00
4/26/2008	JKB	Conference with Board members Dennis Eck, Steve Lebow and Jerry Gallegher re management structure	1.20	594.00
4/27/2008	JKB	Conference with David Kupetz re management restructuring	0.50	247.50
	JKB	Conference with Emilia Fabricant re management restructuring	0.30	148.50
	JKB	Conference with potential investment bankers and conference with Dick Alston re same	0.20	99.00
4/28/2008	JKB	Conference with Dick Alston re restructuring plan	0.40	198.00
	JKB	Conference with Board member Dennis Eck re restructuring plan	0.40	198.00

			<u>Hours</u>	<u>Amount</u>
4/28/2008	JKB	Call with Board of Directors re financial update and restructuring plan	1.00	495.00
	JKB	Conference with Bob Kelleher and Emilia Fabricant re restructuring plan	0.60	297.00
	JKB	Conference with David Kupetz re management structure and liquidation alternative	0.60	297.00
	JKB	Conference with Michael Rosenberg of Barrington & Associates and Alex Kasden & Associates re relation of Alex Kasden as investment advisor	0.20	99.00
4/29/2008	JKB	Conference with Ron Tuchen at Simon Properties on lease negotiations with Simon and follow up with Bob Kelleher re same	0.20	99.00
	JKB	Review Alex Kasden agreement for investment advisor service company and conference with David Kupetz re same	0.30	148.50
	JKB	Conference with Dick Alston re restructuring plan	0.40	198.00
4/30/2008	JKB	Conference with Board member Dennis Eck re corporate restructuring plan and potential investment in company	1.60	792.00
	JKB	Conference with Dick Alston re restructuring plan	1.00	495.00
	JKB	Conference with David Kupetz and Dick Alston re unsecured creditors committee re administrative fees	1.00	495.00
	JKB	Conference with Emilia Fabricant re restructuring plan	1.60	792.00
	JKB	Conference with David Kupetz re restructuring plan	0.50	247.50
	JKB	Conference with Board member Jerry Gallegher re Board of Directors meeting and restructuring plan	0.60	297.00

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Eric Troff	0.50	495.00
James K Baer	57.90	495.00
		<u>\$28,908.00</u>

Additional Charges :

			<u>Qty</u>	
4/2/2008	JKB	Parking for meeting at Baby style	1	20.25
4/7/2008	JKB	Fedex professional fee statement to David Kupetz	1	19.38
4/17/2008	JKB	Parking at court for BK hearing	1	8.00

	<u>Qty</u>	<u>Amount</u>
4/30/2008 JKB Miscellaneous phone charges and other expenses	1	25.00
ET April Westlaw online research charges	1	13.16
		<hr/>
Total additional charges		\$85.79
		<hr/>
Total amount of this bill		\$28,993.79
		<hr/>
Accounts receivable transactions		
5/21/2008 Payment from retainer account		(\$28,993.79)
		<hr/>
Total payments and adjustments		(\$28,993.79)
		<hr/>
Balance due		\$0.00
		<hr/>

estyle, Inc.

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	<u>Amount</u>
Client funds transactions	
Previous balance of Retainer	\$81,802.62
5/21/2008 Payment from retainer account	<u>(\$28,993.79)</u>
New balance of Retainer	<u>\$52,808.83</u>

Baer & Troff, LLP

848 Leonard Road
Los Angeles, CA 90049
310-802-4200

Invoice submitted to:
estyle, Inc.
Attn: Emilia Fabricant
865 South Figueroa St.
Suite 2700
Los Angeles CA 90017

June 04, 2008

Invoice #10004

Professional Services

			<u>Hours</u>	<u>Amount</u>
5/1/2008	JKB	Conference with Emilia Fabricant re restructuring plan & preparation for Board of Directors meeting	0.40	198.00
	JKB	Conference with Dick Alston re preparation for Board of Directors meeting	0.30	148.50
	JKB	Conference call with Board of Directors re restructuring plan	2.00	990.00
5/2/2008	JKB	Conference with Dick Alston re tasks necessary to complement restructuring plan and legal implications of same	1.00	495.00
	JKB	Conference with Board member Dennis Eck re management structure and Bob Kelleher's resignation	0.70	346.50
	JKB	Conference with Emilia Fabricant re her serving as CEO and Bob Kelleher's resignation	0.10	49.50
	JKB	Conference with Bob Kelleher re his resignation and transition plan	0.20	99.00
	JKB	Conference with David Kupetz re Bob Kelleher's resignation and legal implications of same	0.60	297.00
	JKB	Conference with Bob Kelleher and Emilia Fabricant re transition plan and review of severance package and corporate governance material	4.00	1,980.00
5/5/2008	JKB	Conference with David Kupetz re filing requirements and procedures after Yvonne Besvoid's departure	0.20	99.00
	JKB	Review contract governance documents re officers and Board composition	0.10	49.50
	JKB	Conference with Emilia Fabricant and controller Debbie Guist re management transition issues	0.70	346.50

			<u>Hours</u>	<u>Amount</u>
5/5/2008	JKB	Conference with Emilia Fabricant, Dick Alston and David Kupetz re management transition issues and BK filing requirements	2.50	1,237.50
	JKB	Conference with Alex Kasden of Kasden & Associates re sale process	0.20	99.00
5/6/2008	JKB	Conference with Emilia Fabricant and Board member Dennis Eck re restructuring plan and cost-cutting measures	4.50	2,227.50
	JKB	Conference with Dick Alston re financial reporting requirements for Wachovia	0.50	247.50
	JKB	Conference with David Kupetz re restructuring plan and Wachovia negotiation	0.50	247.50
5/7/2008	JKB	Conference with Emilia Fabricant and Dick Alston re financial reporting requirements and review material for Wachovia	0.90	445.50
	JKB	Conference with Alex Kasden re preparing material for potential purchases	0.10	49.50
	JKB	Conference with Bob Kelleher re consulting arrangement and conference with David Kupetz and Eric Troff re same	0.60	297.00
	JKB	Conference with David Kupetz re KWI shut down of point-of-sale system	0.40	198.00
	JKB	Conference with Marla Sokol at Taubman Properties re Taubman leases	0.20	99.00
	ET	Teleconference with Jim Baer re Kelleher consulting agreement and release and prepare draft of same	1.00	495.00
5/8/2008	JKB	Conference with David Kupetz re budget and additional cuts	0.20	99.00
	JKB	Conference with Dick Alston and Emilia Fabricant re preparing forecasts	1.50	742.50
	JKB	Conference with Steve Green and Dick Alston re overhead reductions and restructuring plan	1.00	495.00
	JKB	Call to Jerry Gallegher at Oak Partners re store closing	0.10	49.50
	JKB	Conference with Dick Alston re analysis for closing additional stores	2.90	1,435.50
5/9/2008	JKB	Conference with David Kupetz re Wachovia field exam and motion re store closing	0.70	346.50
	JKB	Conference with Emilia Fabricant re need to close more stores	0.30	148.50
	JKB	Conference with Dick Alston re forecasts for July and August and Wachovia strategy	0.50	247.50
	JKB	Follow-up re consulting agreements with Bob Kelleher and Yvonne Besvold	0.30	148.50

			<u>Hours</u>	<u>Amount</u>
5/11/2008	JKB	Preparation re Board minutes	0.60	297.00
5/12/2008	JKB	Conference with Emilia Fabricant re restructuring plan	0.50	247.50
	JKB	Conference with David Kueptz re restructuring plan	0.80	396.00
	JKB	Conference with Dick Alston re liquidation analysis	0.60	297.00
5/13/2008	JKB	Conference with Dick Alston and David Kupetz re restructuring analysis and plan for creditor committee meeting	0.70	346.50
	JKB	Conference with Dick Alston, David Kupetz and Emilia Fabricant re meeting with creditors' committee	1.00	495.00
	JKB	Conference with Board member Jerry Gallegher re update on restructuring progress	0.40	198.00
	JKB	Conference with Alex Kasden re sale update and process	0.30	148.50
5/14/2008	JKB	Call to Mike Herling re bankruptcy matters re Oak Partners and ability to pay and structure severance	0.10	49.50
	JKB	Conference with Dick Alston re restructuring analysis	0.60	297.00
	JKB	Call to Chuck Rogers re potential purchase of Baby Style	0.20	99.00
	JKB	Call to Marla Sokol re Taubman Properties lease negotiation	0.10	49.50
	JKB	Conference with Emilia Fabricant re restructuring plan	1.00	495.00
	JKB	Meeting with unsecured creditor committee	1.70	841.50
	JKB	Conference with Bob Kelleher re consulting agreement	0.30	148.50
5/15/2008	JKB	Conference with Dick Alston re restructuring plan	1.00	495.00
	JKB	Conference with Dick Alston and Emilia Fabricant re preparing restructuring plan	3.50	1,732.50
	JKB	Conference with David Kupetz and Dick Alston re 363 procedure vs. new value plan	0.40	198.00
5/16/2008	JKB	Conference with Dick Alston and Emilia Fabricant re reviewing restructuring plan	1.30	643.50
	JKB	Conference call with Board of Directors re review of restructuring and financial update	1.70	841.50
	JKB	Conference with David Kupetz re duty of care of Board of Directors and restructuring alternatives	0.70	346.50

			<u>Hours</u>	<u>Amount</u>
5/16/2008	JKB	Conference with Dick Alston re cash collateral model	0.70	346.50
	JKB	Conference with Steve Green of Kibel Green re liquidation analysis	1.00	495.00
5/18/2008	JKB	Conference with Dick Alston re liquidation alternatives and Wachovia strategy	0.80	396.00
	JKB	Conference with Alex Kasden re update on acquisition proposals	0.20	99.00
	JKB	Conference with David Kupetz re Wachovia update and strategy	0.60	297.00
5/19/2008	JKB	Conference with Emilia Fabricant re buyout proposals	0.20	99.00
	JKB	Conference with Dick Alston and David Kupetz re Wachovia strategy	0.50	247.50
	JKB	Conference with Emilia Fabricant re meeting with GRP	0.20	99.00
5/20/2008	JKB	Conference with David Kupetz re Wachovia strategy	0.60	297.00
	JKB	Conference with Dick Alston re liquidation analysis	0.20	99.00
	JKB	Conference with Alex Kasden re acquisition proposals	0.20	99.00
	JKB	Conference with Board member Dennis Eck re status of acquisition proposal	0.30	148.50
	JKB	Conference with Board member Steve Lebow re potential investment	0.10	49.50
	JKB	Conference with Emilia Fabricant re meeting with GRP re potential investment	0.20	99.00
5/21/2008	JKB	Work on lease negotiations	0.30	148.50
	JKB	Conference with Dick Alston, David Kupetz and Steve Green of Kibel Green re re-organization strategy and preparing presentation to the Board of Directors	1.00	495.00
	JKB	Conference with Board member Steve Lebow re acquisition proposal	0.20	99.00
	JKB	Conference with Dick Alston re liquidation analysis	0.20	99.00
5/22/2008	JKB	Conference call with Board of Directors re update on weekly sales, acquisition proposal and restructuring	1.20	594.00
	JKB	Conference with Katrine and Emilia Fabricant re warehouse proposal	0.20	99.00
	JKB	Conference with David Kupetz re Wachovia strategy	0.80	396.00
	JKB	Call to Wachovia re loan paydown terms	1.20	594.00

			<u>Hours</u>	<u>Amount</u>
5/22/2008	JKB	Conference with David Kupetz, Dick Alston and Emilia Fabricant re deal terms with warehouse	0.30	148.50
	JKB	Conference with Board member Steve Lebow re potential investment	0.20	99.00
	JKB	Conference with Emilia Fabricant re restructuring proposals	0.10	49.50
5/23/2008	JKB	Conference with Dick Alston re proposal to Wachovia	0.40	198.00
	JKB	Conference with Dick Alston and David Kupetz re Wachovia settlement	0.30	148.50
	JKB	Preparation re minutes for Board of Directors	0.60	297.00
	JKB	Review proposal for Wachovia with David Kupetz, Dick Alston and Emilia Fabricant	0.60	297.00
5/27/2008	JKB	Review Seidler LOI	0.30	148.50
	JKB	Conference with Emilia Fabricant, Dick Alston and Alek Kasden re LOI for Seidler	1.70	841.50
	JKB	Conference with Board member Dennis Eck re potential investor	0.50	247.50
	JKB	Conference with Board member Jerry Gallegher re LOI for Seidler	0.70	346.50
	JKB	Conference with Emilia Fabricant re new value plan numbers	0.20	99.00
	JKB	Conference with Board member Steve Lebow re new value plan proposal	0.50	247.50
	JKB	Conference with Steve Green of Kibel Green (this time, .70, not billed)		NO CHARGE
5/28/2008	JKB	Conference with Dick Alston, Alex Kasden and David Kupetz re Seidler proposal and discussion of agenda for upcoming Board of Directors meeting	0.60	297.00
	JKB	Conference with Dana Kibler of GRP, Board member Dennis Eck, Emilia Fabricant re review of new value plan proposal	3.30	1,633.50
	JKB	Attend Board of Directors meeting and review acquisition proposals	1.70	841.50
	JKB	Work with Emilia Fabricant on new value plan preparation	0.70	346.50
	JKB	Conference with David Kupetz re new value plan procedure and comparison to LOI	0.50	247.50
5/29/2008	JKB	Conference with Alex Kasden re sale process	0.20	99.00
	JKB	Conference with Board member Steve Lebow re new value plan	0.10	49.50
	JKB	Conference with David Kupetz and Emilia Fabricant re downtown office lease	0.20	99.00

	<u>Hours</u>	<u>Amount</u>
5/29/2008 JKB Conference with Emilia Fabricant re new value plan	0.20	99.00
5/30/2008 JKB Conference with Dick Alston re auction process	0.30	148.50
JKB Conference with Alex Kasden re auction process	0.30	148.50
JKB Conference with Dick Alston, David Kupetz and Alex Kasden re auction process and review purchase offers	0.80	396.00
JKB Conference with David Kupetz re new value plan	0.20	99.00
JKB Conference with Emilia Fabricant and Board member Steve Lebow re North Park store closing	0.20	99.00
JKB Conference with Giggle re LOI	0.10	49.50

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Eric Troff	1.00	495.00
James K Baer	72.40	495.00

For professional services rendered \$36,333.00

Additional Charges :

	<u>Qty</u>	
5/8/2008 JKB Business lunch with Dick Alston	1	40.05
5/31/2008 JKB Miscellaneous phone charges and other expenses	1	50.00

Total additional charges \$90.05

Total amount of this bill \$36,423.05

Accounts receivable transactions

6/16/2008 Payment from retainer account (\$36,423.05)

Total payments and adjustments (\$36,423.05)

Balance due **\$0.00**

	<u>Amount</u>
Client funds transactions	
Previous balance of Retainer	\$52,808.83
6/16/2008 Payment from retainer account	<u>(\$36,423.05)</u>
New balance of Retainer	<u>\$16,385.78</u>

Baer & Troff, LLP
848 Leonard Road
Los Angeles, CA 90049
310-802-4200

Invoice submitted to:
estyle, Inc.
Attn: Emilia Fabricant
865 South Figueroa St.
Suite 2700
Los Angeles CA 90017

July 10, 2008

Invoice #10027

Professional Services

		<u>Hours</u>	<u>Amount</u>
5/24/2008	JKB Work on proposal for Wachovia & conference with David Kupetz re same	0.60	297.00
6/2/2008	JKB Conference call with Board of Directors	1.20	594.00
	JKB Conference with Emilia Fabricant, Alex Kasden and Dick Alston re offer from Diapers.com	0.60	297.00
	JKB Conference with David Kupetz re New Value Plan procedure	0.20	99.00
	JKB Conference with Emilia Fabricant re Diapers.com offer	0.20	99.00
	JKB Conference with Alex Kasden and David Kupetz re Diapers.com offer	0.30	148.50
6/3/2008	JKB Preparation re Board of Directors meeting minutes	0.50	247.50
	JKB Conference with Emilia Fabricant re New Value Plan process	0.30	148.50
	JKB Conference with David Kupetz re New Value Plan	1.50	742.50
	JKB Conference with Board member Dennis Eck re New Value Plan	0.60	297.00
	JKB Conference with Dick Alston re New Value Plan	0.30	148.50
	JKB Conference with David Kupetz, Emilia Fabricant, Debbie Guist and Dick Alston re costs to emerge from bankruptcy	0.50	247.50
6/4/2008	JKB Conference with Board member Dennis Eck re New Value Plan and review LOI's from bidders	0.90	445.50
	JKB Conference with David Kupetz re New Value Plan	0.30	148.50
	JKB Conference with Dick Alston re New Value Plan	0.40	198.00

		<u>Hours</u>	<u>Amount</u>
6/4/2008	JKB Conference with Alex Kasden re status of LOI's and offers	0.10	49.50
	JKB Review LOI's from Diapers.com and Giggle	0.20	99.00
	JKB Conference with Board member Jerry Gallegher re LOI comparison and New Value Plan	0.20	99.00
	JKB Conference with Emilia Fabricant, Dick Alston, Alex Kasden and Debbie Guist re New Value Plan	2.80	1,386.00
6/5/2008	JKB Conference call with Board of Directors to review various offers and New Value Plan to maximize value to creditors	2.20	1,089.00
	JKB Conference with Alex Kasden re status at LOI offers	0.20	99.00
	JKB Conference with David Kupetz re New Value Plan and structuring process to maximize value to creditors	1.00	495.00
	JKB Conference with Michelle Fortier, investor in Isis Co., re potential investment in Baby Style	0.60	297.00
	JKB Conference with Board member Dennis Eck re bid procedure to insure transparency	0.60	297.00
	JKB Conference with Board member Steve Lebow re New Value Plan and insuring bidding process is structured to maximize value to creditors	0.40	198.00
6/6/2008	JKB Review Right Start offer and discuss bidding process with Board member Dennis Eck to insure proper Board process	0.40	198.00
	JKB Conference with David Kupetz re New Value Plan	0.90	445.50
	JKB Conference with Dick Alston re Wachovia loan payoff	0.20	99.00
	JKB Conference with Board member Steve Lebow re structuring bidding process to maximize value to creditors	0.40	198.00
	JKB Work on setting up procedure to insure transparency and fairness for bidding process	0.50	247.50
	JKB Conference with Michael Foreman at Dorsey and David Kupetz re establishment of procedures for bidding process to insure fairness and transparency	0.40	198.00
	JKB Conference with Latham & Watkins re bidding process and insuring fair process	0.80	396.00
	JKB Conference with Board member Dennis Eck re bidding process procedures to insure fairness	0.50	247.50

		<u>Hours</u>	<u>Amount</u>
6/7/2008	JKB Conference call with Board of Directors re bidding process to insure fairness	1.00	495.00
	JKB Conference with Board member Dennis Eck re questions on bidding procedures to insure fairness	1.00	495.00
6/8/2008	JKB Conference with Board member Steve Lebow re review of New Value Plan	0.40	198.00
	JKB Conference with David Kupetz re New Value Plan structure	0.40	198.00
	JKB Conference with Board member Dennis Eck re questions on bidding process procedures	0.60	297.00
6/9/2008	JKB Conference with David Kupetz re preparing for meeting with Board of Directors and New Value Plan structure	0.30	148.50
	JKB Conference with Brian McLaughlin re questions on company in connection with formalizing New Value Plan	0.20	99.00
	JKB Conference call with Board of Directors and review bids	2.00	990.00
	JKB Conference with David Kupetz re bid clarification and review clarification memo	0.20	99.00
6/10/2008	JKB Call to Diapers.com re clarification of bids	0.50	247.50
	JKB Call to Black Swan re clarification of bids	0.50	247.50
	JKB Call to Right Stuff re clarification of bids	0.30	148.50
	JKB Call to GRP re New Value Plan	0.50	247.50
	JKB Conferences with David Kupetz re bidding procedure	0.50	247.50
	JKB Answer questions from GRP on bidding procedures to insure fairness and clarification of their bid	1.00	495.00
	JKB Review bids and New Value Proposal	1.00	495.00
6/11/2008	JKB Conference call with Board of Directors to review bids	3.00	1,485.00
	JKB Review bids	0.50	247.50
	JKB Conference call with Board of Directors to further review bids	1.20	594.00
	JKB Conference with David Kupetz re LOI for Right Start	0.30	148.50
6/12/2008	JKB Negotiate and discuss APA for Right Start	0.50	247.50
	JKB Conference with Dick Alston re cash collateral and timing re closing sale	0.50	247.50

		<u>Hours</u>	<u>Amount</u>
6/12/2008	JKB Preparation re Board minutes	0.20	99.00
	JKB Review Diapers.com LOI	0.20	99.00
	JKB Preparation re APA purchase agreement for Right Start	0.70	346.50
6/13/2008	JKB Conference with David Kupetz re APA for Right Start	0.40	198.00
6/16/2008	JKB Conference with David Kupetz et al re comments to Right Start APA	1.20	594.00
	JKB Call withy Right Start et al re APA	1.00	495.00
6/17/2008	JKB Conference with David Kupetz re APA for Right Start	0.40	198.00
	JKB Review Right Start APA	0.30	148.50
	JKB Conference call with all hands to review APA with Right Start	1.00	495.00
6/18/2008	JKB Conference call with Board of Directors re Right Stuff	1.20	594.00
	JKB Conference with Emilia Fabricant re store closing process	0.20	99.00
6/19/2008	JKB Correspondence re Wachovia pay-down	0.20	99.00
6/20/2008	JKB Conference with Board Member Steve Lebow re bidding process	0.10	49.50
	JKB Conference with Dick Alston re lease analysis	0.20	99.00
	JKB Conference with Emilia Fabricant re NDA with Amazon & review NDA	0.30	148.50
6/23/2008	JKB Conference with David Kupetz re bid process and review correspondence re same	0.50	247.50
	JKB Prepare memo re lease kickouts fro Dick Alston	0.40	198.00
	JKB Preparation re Board minutes	0.20	99.00
	JKB Conference call with David Kupetz, Alex Kasden & Dick Alston re overbid procedure	1.00	495.00
6/24/2008	JKB Conference with David Kupetz re bidding and sale procedures	0.50	247.50
	JKB Conference with Board member Jerry Gallegher re update on bidding process	0.10	49.50
	JKB Conference with Board member Steve Lebow re update on bidding process	0.10	49.50
	JKB Conference with Emilia Fabricant re bidding and sale processes	0.20	99.00
6/25/2008	JKB Review total sales procedure motions	0.30	148.50

		<u>Hours</u>	<u>Amount</u>
6/27/2008	JKB Conference with Emilia Fabricant re bidding process	0.40	198.00
	JKB Conference with Alex Kasden re interpreting his investment banking agreement	0.50	247.50
	JKB Conference with David Kupetz, Emilia Fabricant, Alex Kasden and Dick Alston re Mr. Kasden's investment banking agreement and fee payable	1.50	742.50
	JKB Follow up & review Alex Kasden fee	0.30	148.50
6/30/2008	JKB Conference with Emilia Fabricant re Alex Kasden fee	0.20	99.00
	JKB Conference with Board member Jerry Gallegher re payment to unsecured creditors and general update	0.50	247.50
	JKB Conference with Mark Horoupian and Emilia Fabricant re Alex Kasden fee	0.20	99.00
	JKB Conference with David Kupetz and Mark Horoupian re Right Start assurances	0.50	247.50
	JKB Review correspondence and work on strategy re Right Start and APA re landlord's ability to perform	0.50	247.50

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
James K Baer	52.70	495.00
For professional services rendered		<u>\$26,086.50</u>
Additional Charges :		
	<u>Qty</u>	
6/30/2008 JKB Miscellaneous phone charges and other expenses	1	50.00
Total additional charges		<u>\$50.00</u>
Total amount of this bill		<u>\$26,136.50</u>
Accounts receivable transactions		
7/14/2008 Payment pending from bankruptcy trust account		(\$16,385.78)
Total payments and adjustments		<u>(\$16,385.78)</u>

estyle, Inc.

Balance due

Amount

\$9,750.72

	<u>Amount</u>
Client funds transactions	
Previous balance of Retainer	\$16,385.78
7/14/2008 Payment pending from bankruptcy trust account	<u>(\$16,385.78)</u>
New balance of Retainer	<u>\$0.00</u>

Baer & Troff, LLP
848 Leonard Road
Los Angeles, CA 90049
310-802-4200

Invoice submitted to:
estyle, Inc.
Attn: Emilia Fabricant
865 South Figueroa St.
Suite 2700
Los Angeles CA 90017

August 09, 2008

Invoice #10047

Professional Services

		<u>Hours</u>	<u>Amount</u>
7/2/2008	JKB Conference call with Board of Directors	1.50	742.50
	JKB Conference with Mark Horoupian and Dick Alston re payout analysis to unsecured creditors	0.30	148.50
	JKB Conference with Alex Kasden re fee	0.50	247.50
	JKB Conference with Dick Alston re payout to creditor analysis	0.30	148.50
7/3/2008	JKB Review correspondence re landlords and adequate assurances	0.20	99.00
	JKB Review waterfall analysis re competing bids	0.20	99.00
	JKB Review documents re Alex Kasden fee negotiation	0.30	148.50
7/4/2008	JKB Conference with Board member Jerry Gallegher re update on Right Start	0.20	99.00
	JKB Conference with Mark Horoupian re Right Start bid & APA	1.00	495.00
	JKB Conference with David Kupetz, Mark Horoupian and Emilia Fabricant re Alex Kasden fee	0.50	247.50
7/7/2008	JKB Conference with Mark Horoupian re update on Montana lease	0.20	99.00
	JKB Correspondence re inventory and loan balance to Wachovia as it affects payout to unsecured creditors	0.20	99.00
7/8/2008	JKB Conference with Board member Jerry Gallegher re update on Right Start proposed purchase	0.20	99.00
	JKB Attend court hearing and report to Board of Directors on sale process	2.00	990.00
	JKB Conference with Emilia Fabricant re Right Start bid	0.10	49.50

		<u>Hours</u>	<u>Amount</u>
7/8/2008	JKB Conference with David Kupetz re proposed court hearing	0.30	148.50
7/9/2008	JKB Email to Michael Foreman and to Board of Directors on status of Right Start acquisition	0.20	99.00
7/10/2008	JKB Conference with Board member Steve Lebow re Right Start bid	0.10	49.50
	JKB Review adequate assurance brief & related material	0.20	99.00
7/11/2008	JKB Conference with Mark Horoupian re adequate assurance issue	0.40	198.00
	JKB Conference with Jeff Pomerance re corporate governance issues	0.10	49.50
7/14/2008	JKB Conference with David Kupetz re adequate assurance	0.10	49.50
7/15/2008	JKB Attend court hearing re Right Start sale	2.50	1,237.50
7/16/2008	JKB Conference with David Kupetz re sale of Right Start	0.10	49.50
	JKB Conference with Emilia Fabricant re sales tax and accounts payable balance	0.10	49.50
	JKB Conference with David Kupetz re accounts payable and management transition	0.30	148.50
7/17/2008	JKB Conference with David Kupetz re post-closing matters, including responsible officer	0.30	148.50
	JKB Follow-up re Wachovia loan payoff	0.10	49.50
7/18/2008	JKB Conference with David Kupetz re status of Right Start closing	0.40	198.00
7/21/2008	JKB Conference call with Board of Directors re retention of responsible officer	0.70	346.50
	JKB Conference with David Kupetz re responsible officer procedure and closing of Right Start acquisition	1.00	495.00
	JKB Conference with Steve Green re responsible officer	0.60	297.00
	JKB Conference with Emilia Fabricant re closing numbers	0.10	49.50
	JKB Conference with David Kupetz and Craig Margolis on unsecured creditors committee re responsible officer	0.60	297.00
7/22/2008	JKB Conference with Dana Kibler re responsible officer appointment	0.30	148.50
	JKB Conference with Dick Alston re responsible officer appointment	0.30	148.50
	JKB Conference with Dick Alston and Dana Kibler re responsible officer appointment	1.00	495.00

		<u>Hours</u>	<u>Amount</u>
7/22/2008	JKB Conference with David Kupetz re responsible officer appointment	0.60	297.00
	JKB Conference with Board member Jerry Gallegher re responsible officer selection process	0.20	99.00
7/23/2008	JKB Conference with Dana Kibler and review waterfall analysis	0.30	148.50
	JKB Conference with David Kupetz re process to retain responsible officer	0.60	297.00
7/24/2008	JKB Conference with Dana Kibler re selection of responsible officer	0.20	99.00
	JKB Conference call with Board of Directors re appointment of responsible officer	1.00	495.00
	JKB Phone calls to insurance company and follow-up re D&O insurance coverage	0.50	247.50
	JKB Conference with David Kupetz re responsible officer appointment	0.50	247.50
	JKB Interview accounting firms et al re serving as assistant to responsible officer	0.80	396.00
	JKB Conference with David Kupetz re payables list and procedure for payments	0.50	247.50
7/25/2008	JKB Conference with David Kupetz re retention of responsible officer	0.20	99.00
	JKB Review material on pro-rations and payables and conference with Debbie Guist	1.70	841.50
	JKB Conference call re review of D&O insurance	0.50	247.50
	JKB Conference with Dick Alston re payables analysis	0.10	49.50
	JKB Conference with David Kupetz re payables analysis	0.80	396.00
	JKB Review payables & back-up	0.50	247.50
7/27/2008	JKB Review payables for approval	3.00	1,485.00
7/28/2008	JKB Conference with Debbie Guist re payables and review same	0.40	198.00
7/29/2008	JKB Review payables	4.30	2,128.50
7/30/2008	JKB Conference with David Kupetz re waterfall analysis	1.00	495.00
	JKB Conference with David Kupetz and Dick Alston re waterfall analysis	0.80	396.00
	JKB Conference with Dana Kibler re waterfall analysis	0.50	247.50
	JKB Review payables	2.00	990.00
	JKB Conference with D&O insurance carrier	0.10	49.50

	<u>Hours</u>	<u>Amount</u>
7/30/2008 JKB Conference with Board member Jerry Gallegher re waterfall analysis	0.70	346.50
JKB Conference with Steve Green re waterfall analysis	0.40	198.00
7/31/2008 JKB Conference with Dick Alston re waterfall analysis	0.90	445.50
JKB Conference with David Kupetz	0.70	346.50

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
James K Baer	41.30	495.00

For professional services rendered	\$20,443.50
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Additional Charges :

	<u>Qty</u>	
7/8/2008 JKB Parking	1	13.20
7/15/2008 JKB Parking	1	8.00
7/31/2008 JKB Miscellaneous phone charges and other expenses	1	50.00

Total additional charges	\$71.20
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Total amount of this bill	\$20,514.70
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Previous balance	\$9,750.72
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Balance due	\$30,265.42
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EXHIBIT 2

Baer & Troff, LLP
848 Leonard Road
Los Angeles, CA 90049
310-802-4200

Invoice submitted to:
estyle, Inc.
Attn: Robert Kelleher, CEO
865 South Figueroa St.
Suite 2700
Los Angeles CA 90017

Category 1: Wachovia Matters

August 12, 2008

Invoice #10051

Professional Services

		<u>Hours</u>	<u>Amount</u>
3/19/2008	JKB Conference with Bob Kelleher re Chapter 11 filing and preparation and strategy for meeting with Wachovia	0.50	247.50
	JKB Conference with Dick Alston re preparation for meeting with Wachovia	0.50	247.50
	JKB Review and analysis in preparation for meeting with Wachovia	0.80	396.00
	JKB Meeting with Wachovia and company representatives re Chapter 11 filing and restructuring of their loan	1.50	742.50
	JKB Conference with Dick Alston & David Kupetz re outcome of Wachovia meeting and future strategy	0.50	247.50
	JKB Conference with Board member Steve Lebow re outcome of meeting with Wachovia	0.20	99.00
3/20/2008	JKB Conference with Mark Horoupian re yesterday's meeting with Wachovia and future strategy	0.20	99.00
	JKB Conference with Bob Kelleher re restructuring of Wachovia loan	1.10	544.50
	JKB Conference with David Kupetz re future strategy re Wachovia	0.20	99.00
3/31/2008	JKB Conference with Bob Kelleher, Emilia Fabricant & Dick Alston re restructuring proposal and preparation for meeting with Wachovia	0.40	198.00
	JKB Meeting with Wachovia and company representatives re outlines of potential agreement with Wachovia for restructuring of their loan and development of company's business plan	1.00	495.00
	JKB Conference with Bob Kelleher, Emilia Fabricant & Dick Alston re future strategy with Wachovia and strategy re updating the Board of Directors	0.80	396.00

		<u>Hours</u>	<u>Amount</u>
3/31/2008	JKB Conference with David Kupetz re outcome of meeting with Wachovia and strategy for restructuring loan	0.30	148.50
	JKB Conference with Steve Lebow re outcome of meeting with Wachovia	0.10	49.50
4/3/2008	JKB Conference with Board member Steve Lebow re update of Wachovia	0.10	49.50
4/4/2008	JKB Conference with Dick Alston re proposal for Wachovia	0.30	148.50
4/7/2008	JKB Conference with David Kupetz re strategy for restructuring loan with Wachovia	0.20	99.00
	JKB Conference with Dick Alston and David Kupetz re strategy for meeting with Wachovia	0.20	99.00
	JKB Conference with Wachovia re restructuring loan	1.00	495.00
	JKB Conference with Emilia Fabricant, Bob Kelleher and Dick Alston re strategy with Wachovia	0.30	148.50
	JKB Call with Board member Dennis Eck re Wachovia update and his proposed investment	0.30	148.50
	JKB Conference with Dick Alston and Board member Dennis Eck re Wachovia loan	1.00	495.00
4/8/2008	JKB Conference with David Kupetz re Wachovia strategy	0.20	99.00
	JKB Conference with Bob Kelleher re Wachovia and financing alternatives	0.20	99.00
	JKB Conference with Board member Dennis Eck re financing alternatives	0.20	99.00
	JKB Conference with Dick Alston re Wachovia negotiation and cash flow reports	0.40	198.00
4/10/2008	JKB Conference with David Kupetz re cash collateral plan	0.20	99.00
	JKB Conference with Dick Alston re cash collateral plan	0.30	148.50
4/12/2008	JKB Conference call re Wachovia strategy	0.50	247.50
4/14/2008	JKB Conference with Bob Kelleher, Emilia Fabricant, David Kupetz and Dick Alston re cash collateral plan	0.70	346.50
	JKB Conference call with Board of Directors re Wachovia settlement	1.00	495.00
	JKB Conference with Dick Alston re cash collateral model	0.50	247.50
	JKB Conference with Emilia Fabricant and Bob Kelleher re cash collateral model	0.20	99.00
4/15/2008	JKB Conference with David Kupetz re cash collateral arrangement with Wachovia	0.30	148.50

		<u>Hours</u>	<u>Amount</u>
4/15/2008	JKB Conference with Emilia Fabricant re cash collateral arrangement with Wachovia	0.20	99.00
	JKB Conference with Dick Alston cash collateral plan	0.20	99.00
4/16/2008	JKB Call with Wachovia re cash collateral	0.70	346.50
	JKB Conference with Emilia Fabnricant re Wachovia negotiation	0.10	49.50
4/17/2008	JKB Attend BK hearing and work on cash collateral strategy	3.40	1,683.00
4/18/2008	JKB Conference with Dick Alston re Wachovia loan restructuring	0.30	148.50
4/25/2008	JKB Conference with Bob Kelleher re New Breed and Wachovia and review correspondence re Wachovia	0.50	247.50
	JKB Conference with all hands re Wachovia arrangement, including Richard Valitulo, counsel for New Breed	0.60	297.00
	JKB Conference with Emilia Fabricant re Wachovia contract	0.20	99.00
5/6/2008	JKB Conference with Dick Alston re financial reporting requirements for Wachovia	0.50	247.50
5/7/2008	JKB Conference with Emilia Fabricant and Dick Alston re financial reporting requirements and review material for Wachovia	0.90	445.50
5/9/2008	JKB Conference with David Kupetz re Wachovia field exam and motion re store closing	0.70	346.50
	JKB Conference with Dick Alston re forecasts for July and August and Wachovia strategy	0.50	247.50
5/16/2008	JKB Conference with Dick Alston re cash collateral model	0.70	346.50
5/18/2008	JKB Conference with Dick Alston re liquidation alternatives and Wachovia strategy	0.80	396.00
	JKB Conference with David Kupetz re Wachovia update and strategy	0.60	297.00
5/19/2008	JKB Conference with Dick Alston and David Kupetz re Wachovia strategy	0.50	247.50
5/20/2008	JKB Conference with David Kupetz re Wachovia strategy	0.60	297.00
5/22/2008	JKB Call to Wachovia re loan paydown terms	1.20	594.00
	JKB Conference with David Kupetz re Wachovia strategy	0.80	396.00
5/23/2008	JKB Conference with Dick Alston re proposal to Wachovia	0.40	198.00

		<u>Hours</u>	<u>Amount</u>
5/23/2008	JKB Conference with Dick Alston and David Kupetz re Wachovia settlement	0.30	148.50
	JKB Review proposal for Wachovia with David Kupetz, Dick Alston and Emilia Fabricant	0.60	297.00
5/24/2008	JKB Work on proposal for Wachovia & conference with David Kupetz re same	0.60	297.00
6/6/2008	JKB Conference with Dick Alston re Wachovia loan payoff	0.20	99.00
6/12/2008	JKB Conference with Dick Alston re cash collateral and timing re closing sale	0.50	247.50
6/19/2008	JKB Correspondence re Wachovia pay-down	0.20	99.00
7/17/2008	JKB Follow-up re Wachovia loan payoff	0.10	49.50

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
James K Baer	33.10	495.00

Balance due

\$16,384.50

EXHIBIT 3

Baer & Troff, LLP

848 Leonard Road
Los Angeles, CA 90049
310-802-4200

Invoice submitted to:
estyle, Inc.

Attn: Robert Kelleher, CEO
865 South Figueroa St.
Suite 2700
Los Angeles CA 90017

Category 2: Board Matters

August 12, 2008

Invoice #10053

Professional Services

		<u>Hours</u>	<u>Amount</u>
3/27/2008	JKB Conference with Dick Alston re preparation for upcoming Board meeting	0.50	247.50
	JKB Conference with David Kupetz re obtaining information to be presented to the Board of Directors	0.30	148.50
	JKB Call with Board members Steve Lebow & Jerry Gallagher re agenda items for upcoming Board meeting	0.40	198.00
	JKB Conference with Emilia Fabricant re business strategy and preparation for upcoming Board meeting	0.20	99.00
	JKB Conference with Emilia Fabricant & Bob Kelleher re agenda items for upcoming Board meeting	0.50	247.50
3/28/2008	JKB Conference with Dick Alston re preparation for upcoming Board meeting and presentation to the Board of Directors	0.30	148.50
	JKB Conference with Dick Alston re preparation for upcoming Board meeting and presentation to the Board of Directors	1.00	495.00
3/29/2008	JKB Conference with Bob Kelleher re questions for upcoming Board meeting	0.20	99.00
	JKB Review email re restructuring proposal and preparation for upcoming Board meeting	0.40	198.00
3/30/2008	JKB Conference with Board member Steve Lebow re agenda items for upcoming Board meeting	0.10	49.50
	JKB Conference with Bob Kelleher, Emilia Fabricant, Yvonne Besvold & Dick Alston re preparation for upcoming Board meeting	1.30	643.50
3/31/2008	JKB Meeting with Board of Directors re restructuring proposal and update concerning Wachovia	0.80	396.00

		<u>Hours</u>	<u>Amount</u>
4/3/2008	JKB Board of Directors meeting re restructuring strategy	4.00	1,980.00
4/9/2008	JKB Conference with Board member Dennis Eck re management structure and cost collateral plan	1.00	495.00
4/10/2008	JKB Conference with Board member Steve Lebow re management composition	0.10	49.50
4/16/2008	JKB Conference with Board member Dennis Eck re management structure	0.20	99.00
4/17/2008	JKB Conference with Board member Jerry Gallegher re management structure	0.50	247.50
4/18/2008	JKB Conference with Board member Dennis Eck re recapitalization plan	0.20	99.00
4/22/2008	JKB Conference with Board member Steve Lebow re management structure	0.10	49.50
4/23/2008	JKB Conference with Board member Dennis Eck re management structure	0.40	198.00
	JKB Conference with Board member Dennis Eck and Dick Alston re management structure and budget	0.90	445.50
4/24/2008	JKB Conference with Board member Steve Lebow re management structure	0.10	49.50
4/26/2008	JKB Conference with Board members Dennis Eck, Steve Lebow and Jerry Gallegher re management structure	1.20	594.00
4/28/2008	JKB Call with Board of Directors re financial update and restructuring plan	1.00	495.00
4/30/2008	JKB Conference with Board member Jerry Gallegher re Board of Directors meeting and restructuring plan	0.60	297.00
5/1/2008	JKB Conference with Dick Alston re preparation for Board of Directors meeting	0.30	148.50
	JKB Conference call with Board of Directors re restructuring plan	2.00	990.00
5/2/2008	JKB Conference with Board member Dennis Eck re management structure and Bob Kelleher's resignation	0.70	346.50
5/11/2008	JKB Preparation re Board minutes	0.60	297.00
5/22/2008	JKB Conference call with Board of Directors re update on weekly sales, acquisition proposal and restructuring	1.20	594.00
5/23/2008	JKB Preparation re minutes for Board of Directors	0.60	297.00
5/28/2008	JKB Attend Board of Directors meeting and review acquisition proposals	1.70	841.50
6/2/2008	JKB Conference call with Board of Directors	1.20	594.00
6/3/2008	JKB Preparation re Board of Directors meeting minutes	0.50	247.50

		<u>Hours</u>	<u>Amount</u>
6/5/2008	JKB Conference call with Board of Directors to review various offers and New Value Plan to maximize value to creditors	2.20	1,089.00
6/7/2008	JKB Conference call with Board of Directors re bidding process to insure fairness	1.00	495.00
6/9/2008	JKB Conference with David Kupetz re preparing for meeting with Board of Directors and New Value Plan structure	0.30	148.50
	JKB Conference call with Board of Directors and review bids	2.00	990.00
6/12/2008	JKB Preparation re Board minutes	0.20	99.00
6/18/2008	JKB Conference call with Board of Directors re Right Start	1.20	594.00
6/23/2008	JKB Preparation re Board minutes	0.20	99.00
7/2/2008	JKB Conference call with Board of Directors	1.50	742.50
7/21/2008	JKB Conference call with Board of Directors re retention of responsible officer	0.70	346.50
7/24/2008	JKB Conference call with Board of Directors re appointment of responsible officer	1.00	495.00

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
James K Baer	35.40	495.00

Balance due

\$17,523.00

EXHIBIT 4

Baer & Troff, LLP
848 Leonard Road
Los Angeles, CA 90049
310-802-4200

Invoice submitted to:
estyle, Inc.
Attn: Robert Kelleher, CEO
865 South Figueroa St.
Suite 2700
Los Angeles CA 90017

Category 3: Transaction Matters

August 12, 2008

Invoice #10054

Professional Services

		<u>Hours</u>	<u>Amount</u>
3/28/2008	JKB Meeting with Dick Alston, Bob Kelleher, Yvonne Besvold & Emilia Fabricant re proposal for the Board of Directors and Wachovia re issues and alternatives connected with developing a business plan to serve as a basis for the reorganization plan	6.00	2,970.00
4/1/2008	JKB Conference with Dick Alston re restructuring plan	0.30	148.50
	JKB Conference with Emilia Fabricant re restructuring plan	0.20	99.00
	JKB Review emails and court orders re restructuring plan	0.20	99.00
	JKB Conference with Bob Kelleher and Geoff Flynn at Cowen & Co. re marketing strategy for sale of company	0.50	247.50
	JKB Conference with Geoff Flynn at Cowen & Co. re strategy for sale of company	1.10	544.50
	JKB Conference with Bob Kelleher re Cowen & Co. re strategy for sale of company	0.60	297.00
	JKB Conference with David Kupetz re restructuring plan	0.20	99.00
	JKB Conference with John Taylor & Associates re sale of company strategy	0.40	198.00
4/2/2008	JKB Meetings with David Kupetz re restructuring strategy	0.50	247.50
	JKB Meeting with Bob Kelleher re restructuring strategy	0.40	198.00
	JKB Meeting with Dick Alston & Emilia Fabricant re restructuring strategy	1.50	742.50
	JKB Meeting with Dick Alston re restructuring strategy	0.20	99.00
	JKB Meeting with Dick Alston, Emilia Fabricant and Bob Kelleher re restructuring strategy	0.40	198.00

		<u>Hours</u>	<u>Amount</u>
4/3/2008	JKB Conference with Dick Alston re restructuring strategy	0.40	198.00
	JKB Conference with Emilia Fabricant re staffing and restructuring strategy	0.20	99.00
	JKB Conference with David Kupetz re financing alternatives	0.10	49.50
	JKB Conference with Emilia Fabricant and Bob Kelleher re financing strategy	0.30	148.50
	JKB Conference with Board member Dennis Eck and Dick Alston re financing alternatives	0.30	148.50
4/4/2008	JKB Conference with Emilia Fabricant re restructuring proposal	0.20	99.00
	JKB Conference with David Kupetz, Dick Alston, Yvonne Besvold and Emilia Fabricant re restructuring plan	1.00	495.00
	JKB Conference with Dick Alston and Bob Kelleher re restructuring plan	0.30	148.50
	JKB Conference with Bob Kelleher re restructuring plan	0.10	49.50
4/5/2008	JKB Conference with Board member Dennis Eck re restructuring proposal	0.40	198.00
4/8/2008	JKB Review sales report and follow up with bankruptcy plan preparation	0.10	49.50
4/9/2008	JKB Conference with Dick Alston re cash collateral plan and 52-week forecast	0.20	99.00
	JKB Conference with Dick Alston re cash collateral plan and 52-week forecast	0.20	99.00
	JKB Conference with Bob Kelleher re 52-week forecast	0.30	148.50
4/10/2008	JKB Conference with Board member Dennis Eck re management structure and cash collateral plan	0.20	99.00
4/16/2008	JKB Call re sale of company, discussion with Jonathan Victor of Chanin & Co.	0.40	198.00
4/18/2008	JKB Meeting with Bob Kelleher, Dick Alston, David Kupetz and Emilia Fabricant re restructuring plan	2.90	1,435.50
	JKB Review engagement letter with Elixer as investment advisor and conference with David Kupetz re same	0.20	99.00
4/21/2008	JKB Conference with Emilia Fabricant re "sale" update and business plan strategy	0.10	49.50
	JKB Conference with Bob Kelleher, review investment advisor agreement with Gail Zauder at Elixer and conference with Gail Zauder	0.40	198.00
4/22/2008	JKB Conference with Dick Alston re reorganization plan	0.40	198.00
4/24/2008	JKB Conference with Emilia Fabricant re restructuring plan	0.10	49.50

		<u>Hours</u>	<u>Amount</u>
4/24/2008	JKB Conference with Gale Zauder at Elixir re investment advisor contract	0.50	247.50
4/25/2008	JKB Conference with Dick Alston re restructuring and management changes	0.20	99.00
	JKB Review correspondence re management restructuring	0.20	99.00
	JKB Conference with Alex Kasden & Associates re investment banking services and conference with David Kupetz and Bob Kelleher re same	0.70	346.50
4/27/2008	JKB Conference with David Kupetz re management restructuring	0.50	247.50
	JKB Conference with Emilia Fabricant re management restructuring	0.30	148.50
	JKB Conference with potential investment bankers and conference with Dick Alston re same	0.20	99.00
4/28/2008	JKB Conference with Dick Alston re restructuring plan	0.40	198.00
	JKB Conference with Board member Dennis Eck re restructuring plan	0.40	198.00
	JKB Conference with Bob Kelleher and Emilia Fabricant re restructuring plan	0.60	297.00
	JKB Conference with David Kupetz re management structure and liquidation alternative	0.60	297.00
	JKB Conference with Michael Rosenberg of Barrington & Associates and Alex Kasden & Associates re relation of Alex Kasden as investment advisor	0.20	99.00
4/29/2008	JKB Review Alex Kasden agreement for investment advisor service company and conference with David Kupetz re same	0.30	148.50
	JKB Conference with Dick Alston re restructuring plan	0.40	198.00
4/30/2008	JKB Conference with Board member Dennis Eck re corporate restructuring plan and potential investment in company	1.60	792.00
	JKB Conference with Dick Alston re restructuring plan	1.00	495.00
	JKB Conference with Emilia Fabricant re restructuring plan	1.60	792.00
	JKB Conference with David Kupetz re restructuring plan	0.50	247.50
5/1/2008	JKB Conference with Emilia Fabricant re restructuring plan & preparation for Board of Directors meeting	0.40	198.00
5/2/2008	JKB Conference with Dick Alston re tasks necessary to complement restructuring plan and legal implications of same	1.00	495.00
5/5/2008	JKB Conference with Alex Kasden of Kasden & Associates re sale process	0.20	99.00

		<u>Hours</u>	<u>Amount</u>
5/6/2008	JKB Conference with Emilia Fabricant and Board member Dennis Eck re restructuring plan and cost-cutting measures	4.50	2,227.50
	JKB Conference with David Kupetz re restructuring plan and Wachovia negotiation	0.50	247.50
5/7/2008	JKB Conference with Alex Kasden re preparing material for potential purchases	0.10	49.50
5/8/2008	JKB Conference with Dick Alston and Emilia Fabricant re preparing forecasts	1.50	742.50
	JKB Conference with Steve Green and Dick Alston re overhead reductions and restructuring plan	1.00	495.00
	JKB Conference with Dick Alston re analysis for closing additional stores	2.90	1,435.50
5/9/2008	JKB Conference with Emilia Fabricant re need to close more stores	0.30	148.50
5/12/2008	JKB Conference with Emilia Fabricant re restructuring plan	0.50	247.50
	JKB Conference with David Kueptz re restructuring plan	0.80	396.00
	JKB Conference with Dick Alston re liquidation analysis	0.60	297.00
5/13/2008	JKB Conference with Dick Alston and David Kupetz re restructuring analysis and plan for creditor committee meeting	0.70	346.50
	JKB Conference with Board member Jerry Gallegher re update on restructuring progress	0.40	198.00
	JKB Conference with Alex Kasden re sale update and process	0.30	148.50
5/14/2008	JKB Conference with Dick Alston re restructuring analysis	0.60	297.00
	JKB Call to Chuck Rogers re potential purchase of Baby Style	0.20	99.00
	JKB Conference with Emilia Fabricant re restructuring plan	1.00	495.00
5/15/2008	JKB Conference with Dick Alston re restructuring plan	1.00	495.00
	JKB Conference with Dick Alston and Emilia Fabricant re preparing restructuring plan	3.50	1,732.50
	JKB Conference with David Kupetz and Dick Alston re 363 procedure vs. new value plan	0.40	198.00
5/16/2008	JKB Conference with Dick Alston and Emilia Fabricant re reviewing restructuring plan	1.30	643.50
	JKB Conference call with Board of Directors re review of restructuring and financial update	1.70	841.50

		<u>Hours</u>	<u>Amount</u>
5/16/2008	JKB Conference with David Kupetz re duty of care of Board of Directors and restructuring alternatives	0.70	346.50
	JKB Conference with Steve Green of Kibel Green re liquidation analysis	1.00	495.00
5/18/2008	JKB Conference with Alex Kasden re update on acquisition proposals	0.20	99.00
5/19/2008	JKB Conference with Emilia Fabricant re meeting with GRP	0.20	99.00
5/20/2008	JKB Conference with Dick Alston re liquidation analysis	0.20	99.00
	JKB Conference with Alex Kasden re acquisition proposals	0.20	99.00
	JKB Conference with Board member Dennis Eck re status of acquisition proposal	0.30	148.50
	JKB Conference with Board member Steve Lebow re potential investment	0.10	49.50
	JKB Conference with Emilia Fabricant re meeting with GRP re potential investment	0.20	99.00
5/21/2008	JKB Conference with Dick Alston, David Kupetz and Steve Green of Kibel Green re re-organization strategy and preparing presentation to the Board of Directors	1.00	495.00
	JKB Conference with Board member Steve Lebow re acquisition proposal	0.20	99.00
	JKB Conference with Dick Alston re liquidation analysis	0.20	99.00
5/22/2008	JKB Conference with Board member Steve Lebow re potential investment	0.20	99.00
	JKB Conference with Emilia Fabricant re restructuring proposals	0.10	49.50
5/27/2008	JKB Review Seidler LOI	0.30	148.50
	JKB Conference with Emilia Fabricant, Dick Alston and Alek Kasden re LOI for Seidler	1.70	841.50
	JKB Conference with Board member Dennis Eck re potential investor	0.50	247.50
	JKB Conference with Board member Jerry Gallegher re LOI for Seidler	0.70	346.50
	JKB Conference with Emila Fabricant re new value plan numbers	0.20	99.00
	JKB Conference with Board member Steve Lebow re new value plan proposal	0.50	247.50
	JKB Conference with Steve Green of Kibel Green (this time, .70, not billed)		NO CHARGE
5/28/2008	JKB Conference with Dick Alston, Alex Kasden and David Kupetz re Seidler proposal and discussion of agenda for upcoming Board of Directors meeting	0.60	297.00

		<u>Hours</u>	<u>Amount</u>
5/28/2008	JKB Conference with Dana Kibler of GRP, Board member Dennis Eck, Emilia Fabricant re review of new value plan proposal	3.30	1,633.50
	JKB Work with Emilia Fabricant on new value plan preparation	0.70	346.50
	JKB Conference with David Kupetz re new value plan procedure and comparison to LOI	0.50	247.50
5/29/2008	JKB Conference with Alex Kasden re sale process	0.20	99.00
	JKB Conference with Board member Steve Lebow re new value plan	0.10	49.50
	JKB Conference with Emilia Fabricant re new value plan	0.20	99.00
5/30/2008	JKB Conference with Dick Alston re auction process	0.30	148.50
	JKB Conference with Alex Kasden re auction process	0.30	148.50
	JKB Conference with Dick Alston, David Kupetz and Alex Kasden re auction process and review purchase offers	0.80	396.00
	JKB Conference with David Kupetz re new value plan	0.20	99.00
	JKB Conference with Giggle re LOI	0.10	49.50
6/2/2008	JKB Conference with Emilia Fabricant, Alex Kasden and Dick Alston re offer from Diapers.com	0.60	297.00
	JKB Conference with David Kupetz re New Value Plan procedure	0.20	99.00
	JKB Conference with Emilia Fabricant re Diapers.com offer	0.20	99.00
	JKB Conference with Alex Kasden and David Kupetz re Diapers.com offer	0.30	148.50
6/3/2008	JKB Conference with Emilia Fabricant re New Value Plan process	0.30	148.50
	JKB Conference with David Kupetz re New Value Plan	1.50	742.50
	JKB Conference with Board member Dennis Eck re New Value Plan	0.60	297.00
	JKB Conference with Dick Alston re New Value Plan	0.30	148.50
	JKB Conference with David Kupetz, Emilia Fabricant, Debbie Guist and Dick Alston re costs to emerge from bankruptcy	0.50	247.50
6/4/2008	JKB Conference with Board member Dennis Eck re New Value Plan and review LOI's from bidders	0.90	445.50
	JKB Conference with David Kupetz re New Value Plan	0.30	148.50

		<u>Hours</u>	<u>Amount</u>
6/4/2008	JKB Conference with Dick Alston re New Value Plan	0.40	198.00
	JKB Conference with Alex Kasden re status of LOI's and offers	0.10	49.50
	JKB Review LOI's from Diapers.com and Giggle	0.20	99.00
	JKB Conference with Board member Jerry Gallegher re LOI comparison and New Value Plan	0.20	99.00
	JKB Conference with Emilia Fabricant, Dick Alston, Alex Kasden and Debbie Guist re New Value Plan	2.80	1,386.00
6/5/2008	JKB Conference with Alex Kasden re status at LOI offers	0.20	99.00
	JKB Conference with David Kupetz re New Value Plan and structuring process to maximize value to creditors	1.00	495.00
	JKB Conference with Michelle Fortier, investor in Isis Co., re potential investment in Baby Style	0.60	297.00
	JKB Conference with Board member Dennis Eck re bid procedure to insure transparency	0.60	297.00
	JKB Conference with Board member Steve Lebow re New Value Plan and insuring bidding process is structured to maximize value to creditors	0.40	198.00
6/6/2008	JKB Review Right Start offer and discuss bidding process with Board member Dennis Eck to insure proper Board process	0.40	198.00
	JKB Conference with David Kupetz re New Value Plan	0.90	445.50
	JKB Conference with Board member Steve Lebow re structuring bidding process to maximize value to creditors	0.40	198.00
	JKB Work on setting up procedure to insure transparency and fairness for bidding process	0.50	247.50
	JKB Conference with Michael Foreman at Dorsey and David Kupetz re establishment of procedures for bidding process to insure fairness and transparency	0.40	198.00
	JKB Conference with Latham & Watkins re bidding process and insuring fair process	0.80	396.00
	JKB Conference with Board member Dennis Eck re bidding process procedures to insure fairness	0.50	247.50
6/7/2008	JKB Conference with Board member Dennis Eck re questions on bidding procedures to insure fairness	1.00	495.00

		<u>Hours</u>	<u>Amount</u>
6/8/2008	JKB Conference with Board member Steve Lebow re review of New Value Plan	0.40	198.00
	JKB Conference with David Kupetz re New Value Plan structure	0.40	198.00
	JKB Conference with Board member Dennis Eck re questions on bidding process procedures	0.60	297.00
6/9/2008	JKB Conference with Brian McLaughlin re questions on company in connection with formalizing New Value Plan	0.20	99.00
	JKB Conference with David Kupetz re bid clarification and review clarification memo	0.20	99.00
6/10/2008	JKB Call to Diapers.com re clarification of bids	0.50	247.50
	JKB Call to Black Swan re clarification of bids	0.50	247.50
	JKB Call to Right Start re clarification of bids	0.30	148.50
	JKB Call to GRP re New Value Plan	0.50	247.50
	JKB Conferences with David Kupetz re bidding procedure	0.50	247.50
	JKB Answer questions from GRP on bidding procedures to insure fairness and clarification of their bid	1.00	495.00
	JKB Review bids and New Value Plan proposal	1.00	495.00
6/11/2008	JKB Conference call with Board of Directors to review bids	3.00	1,485.00
	JKB Review bids	0.50	247.50
	JKB Conference call with Board of Directors to further review bids	1.20	594.00
	JKB Conference with David Kupetz re LOI for Right Start	0.30	148.50
6/12/2008	JKB Negotiate and discuss APA for Right Start	0.50	247.50
	JKB Review Diapers.com LOI	0.20	99.00
	JKB Preparation re APA purchase agreement for Right Start	0.70	346.50
6/13/2008	JKB Conference with David Kupetz re APA for Right Start	0.40	198.00
6/16/2008	JKB Conference with David Kupetz et al re comments to Right Start APA	1.20	594.00
	JKB Call with Right Start et al re APA	1.00	495.00
6/17/2008	JKB Conference with David Kupetz re APA for Right Start	0.40	198.00

		<u>Hours</u>	<u>Amount</u>
6/17/2008	JKB Review Right Start APA	0.30	148.50
	JKB Conference call with all hands to review APA with Right Start	1.00	495.00
6/18/2008	JKB Conference with Emilia Fabricant re store closing process	0.20	99.00
6/20/2008	JKB Conference with Board member Steve Lebow re bidding process	0.10	49.50
	JKB Conference with Emilia Fabricant re NDA with Amazon & review NDA	0.30	148.50
6/23/2008	JKB Conference with David Kupetz re bid process and review correspondence re same	0.50	247.50
	JKB Conference call with David Kupetz, Alex Kasden & Dick Alston re overbid procedure	1.00	495.00
6/24/2008	JKB Conference with David Kupetz re bidding and sale procedures	0.50	247.50
	JKB Conference with Board member Jerry Gallegher re update on bidding process	0.10	49.50
	JKB Conference with Board member Steve Lebow re update on bidding process	0.10	49.50
	JKB Conference with Emilia Fabricant re bidding and sale processes	0.20	99.00
6/25/2008	JKB Review total sales procedure motions	0.30	148.50
6/27/2008	JKB Conference with Emilia Fabricant re bidding process	0.40	198.00
	JKB Conference with Alex Kasden re interpreting his investment banking agreement	0.50	247.50
	JKB Conference with David Kupetz, Emilia Fabricant, Alex Kasden and Dick Alston re Mr. Kasden's investment banking agreement and fee payable	1.50	742.50
	JKB Follow up & review Alex Kasden fee	0.30	148.50
6/30/2008	JKB Conference with Emilia Fabricant re Alex Kasden fee	0.20	99.00
	JKB Conference with Board member Jerry Gallegher re payment to unsecured creditors and general update	0.50	247.50
	JKB Conference with Mark Horoupian and Emilia Fabricant re Alex Kasden fee	0.20	99.00
	JKB Conference with David Kupetz and Mark Horoupian re Right Start assurances	0.50	247.50
	JKB Review correspondence and work on strategy re Right Start and APA re landlord's ability to perform	0.50	247.50

		<u>Hours</u>	<u>Amount</u>
7/2/2008	JKB Conference with Mark Horoupian and Dick Alston re payout analysis to unsecured creditors	0.30	148.50
	JKB Conference with Alex Kasden re fee	0.50	247.50
	JKB Conference with Dick Alston re payout to creditor analysis	0.30	148.50
7/3/2008	JKB Review waterfall analysis re competing bids	0.20	99.00
	JKB Review documents re Alex Kasden fee negotiation	0.30	148.50
7/4/2008	JKB Conference with Board member Jerry Gallegher re update on Right Start	0.20	99.00
	JKB Conference with Mark Horoupian re Right Start bid & APA	1.00	495.00
	JKB Conference with David Kupetz, Mark Horoupian and Emilia Fabricant re Alex Kasden fee	0.50	247.50
7/7/2008	JKB Correspondence re inventory and loan balance to Wachovia as it affects payout to unsecured creditors	0.20	99.00
7/8/2008	JKB Conference with Board member Jerry Gallegher re update on Right Start proposed purchase	0.20	99.00
	JKB Attend court hearing and report to Board of Directors on sale process	2.00	990.00
	JKB Conference with Emilia Fabricant re Right Start bid	0.10	49.50
	JKB Conference with David Kupetz re proposed court hearing	0.30	148.50
7/9/2008	JKB Email to Michael Foreman and to Board of Directors on status of Right Start acquisition	0.20	99.00
7/10/2008	JKB Conference with Board member Steve Lebow re Right Start bid	0.10	49.50
	JKB Review adequate assurance brief & related material	0.20	99.00
7/11/2008	JKB Conference with Mark Horoupian re adequate assurance issue	0.40	198.00
7/14/2008	JKB Conference with David Kupetz re adequate assurance	0.10	49.50
7/15/2008	JKB Attend court hearing re Right Start sale	2.50	1,237.50
7/16/2008	JKB Conference with David Kupetz re sale of Right Start	0.10	49.50
	JKB Conference with Emilia Fabricant re sales tax and accounts payable balance	0.10	49.50
	JKB Conference with David Kupetz re accounts payable and management transition	0.30	148.50

		<u>Hours</u>	<u>Amount</u>
7/17/2008	JKB Conference with David Kupetz re post-closing matters, including responsible officer	0.30	148.50
7/18/2008	JKB Conference with David Kupetz re status of Right Start closing	0.40	198.00
7/21/2008	JKB Conference with Emilia Fabricant re closing numbers	0.10	49.50
7/23/2008	JKB Conference with Dana Kibler and review waterfall analysis	0.30	148.50
7/24/2008	JKB Conference with David Kupetz re payables list and procedure for payments	0.50	247.50
7/25/2008	JKB Review material on pro-rations and payables and conference with Debbie Guist	1.70	841.50
	JKB Conference with Dick Alston re payables analysis	0.10	49.50
	JKB Conference with David Kupetz re payables analysis	0.80	396.00
	JKB Review payables & back-up	0.50	247.50
7/27/2008	JKB Review payables for approval	3.00	1,485.00
7/28/2008	JKB Conference with Debbie Guist re payables and review same	0.40	198.00
7/29/2008	JKB Review payables	4.30	2,128.50
7/30/2008	JKB Conference with David Kupetz re waterfall analysis	1.00	495.00
	JKB Conference with David Kupetz and Dick Alston re waterfall analysis	0.80	396.00
	JKB Conference with Dana Kibler re waterfall analysis	0.50	247.50
	JKB Review payables	2.00	990.00
	JKB Conference with Board member Jerry Gallegher re waterfall analysis	0.70	346.50
	JKB Conference with Steve Green re waterfall analysis	0.40	198.00
7/31/2008	JKB Conference with Dick Alston re waterfall analysis	0.90	445.50
	JKB Conference with David Kupetz	0.70	346.50

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
James K Baer	144.20	495.00

Balance due

\$71,379.00

EXHIBIT 5

Baer & Troff, LLP
848 Leonard Road
Los Angeles, CA 90049
310-802-4200

Invoice submitted to:
estyle, Inc.
Attn: Robert Kelleher, CEO
865 South Figueroa St.
Suite 2700
Los Angeles CA 90017

Category 4: Miscellaneous Matters

August 13, 2008

Invoice #10055

Professional Services

		<u>Hours</u>	<u>Amount</u>
4/8/2008	JKB Conference with Emilia Fabricant re vender terms	0.10	49.50
4/10/2008	JKB Conference with Emilia Fabricant re vendor terms	0.20	99.00
4/15/2008	JKB Review New Breed objection and overall strategy re restructuring plan	0.10	49.50
4/23/2008	JKB Call with David Kupetz, Dick Alston, Bill Kelleher and Yvonne Besvoid re deal with New Breed on warehouse	0.70	346.50
	JKB Review management employment agreement and severance arrangements	0.20	99.00
	JKB Conference with Eric Troff re privacy issues	0.10	49.50
	ET Review letter from police re credit card fraud, research privacy issues and teleconference with Jim Baer re same	0.50	247.50
4/24/2008	JKB Conference with Richard Valitulto, counsel to New Breed, re warehouse agreement with New Breed	0.50	247.50
	JKB Conference with Mark Horoupian and Bob Kelleher re New Breed contract	0.20	99.00
4/25/2008	JKB Conference with Richard Valitulto, counsel to New Breed, re warehouse arrangement	0.50	247.50
4/30/2008	JKB Conference with David Kupetz and Dick Alston re unsecured creditors committee re administrative fees	1.00	495.00
5/2/2008	JKB Conference with Emilia Fabricant re her serving as CEO and Bob Kelleher's resignation	0.10	49.50
	JKB Conference with Bob Kelleher re his resignation and transition plan	0.20	99.00
	JKB Conference with David Kupetz re Bob Kelleher's resignation and legal implications of same	0.60	297.00

		<u>Hours</u>	<u>Amount</u>
5/2/2008	JKB Conference with Bob Kelleher and Emilia Fabricant re transition plan and review of severance package and corporate governance material	4.00	1,980.00
5/5/2008	JKB Conference with David Kupetz re filing requirements and procedures after Yvonne Besvold's departure	0.20	99.00
	JKB Review contract governance documents re officers and Board composition	0.10	49.50
	JKB Conference with Emilia Fabricant and controller Debbie Guist re management transition issues	0.70	346.50
	JKB Conference with Emilia Fabricant, Dick Alston and David Kupetz re management transition issues and BK filing requirements	2.50	1,237.50
5/7/2008	JKB Conference with Bob Kelleher re consulting arrangement and conference with David Kupetz and Eric Troff re same	0.60	297.00
	JKB Conference with David Kupetz re KWI shutdown of point-of-sale system	0.40	198.00
	ET Teleconference with Jim Baer re Kelleher consulting agreement and release and prepare draft of same	1.00	495.00
5/8/2008	JKB Conference with David Kupetz re budget and additional cuts	0.20	99.00
	JKB Call to Jerry Gallegher at Oak Partners re store closing	0.10	49.50
5/9/2008	JKB Follow-up re consulting agreements with Bob Kelleher and Yvonne Besvold	0.30	148.50
5/13/2008	JKB Conference with Dick Alston, David Kupetz and Emilia Fabricant re meeting with creditors' committee	1.00	495.00
5/14/2008	JKB Call to Mike Herling re bankruptcy matters re Oak Partners and ability to pay and structure severance	0.10	49.50
	JKB Meeting with unsecured creditor committee	1.70	841.50
	JKB Conference with Bob Kelleher re consulting agreement	0.30	148.50
5/19/2008	JKB Conference with Emilia Fabricant re buyout proposals	0.20	99.00
5/22/2008	JKB Conference with Katrine and Emilia Fabricant re warehouse proposal	0.20	99.00
	JKB Conference with David Kupetz, Dick Alston and Emilia Fabricant re deal terms with warehouse	0.30	148.50
7/11/2008	JKB Conference with Jeff Pomerance re corporate governance issues	0.10	49.50
7/21/2008	JKB Conference with David Kupetz re responsible officer procedure and closing of Right Start acquisition	1.00	495.00

		<u>Hours</u>	<u>Amount</u>
7/21/2008	JKB Conference with Steve Green re responsible officer	0.60	297.00
	JKB Conference with David Kupetz and Craig Margolis on unsecured creditors committee re responsible officer	0.60	297.00
7/22/2008	JKB Conference with Dana Kibler re responsible officer appointment	0.30	148.50
	JKB Conference with Dick Alston re responsible officer appointment	0.30	148.50
	JKB Conference with Dick Alston and Dana Kibler re responsible officer appointment	1.00	495.00
	JKB Conference with David Kupetz re responsible officer appointment	0.60	297.00
	JKB Conference with Board member Jerry Gallegher re responsible officer selection process	0.20	99.00
7/23/2008	JKB Conference with David Kupetz re process to retain responsible officer	0.60	297.00
7/24/2008	JKB Conference with Dana Kibler re selection of responsible officer	0.20	99.00
	JKB Phone calls to insurance company and follow-up re D&O insurance coverage	0.50	247.50
	JKB Conference with David Kupetz re responsible officer appointment	0.50	247.50
	JKB Interview accounting firms et al re serving as assistant to responsible officer	0.80	396.00
7/25/2008	JKB Conference with David Kupetz re retention of responsible officer	0.20	99.00
	JKB Conference call re review of D&O insurance	0.50	247.50
7/30/2008	JKB Conference with D&O insurance carrier	0.10	49.50

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
Eric Troff	1.50	495.00
James K Baer	25.50	495.00

Balance due

\$13,365.00

EXHIBIT 6

Baer & Troff, LLP
848 Leonard Road
Los Angeles, CA 90049
310-802-4200

Invoice submitted to:
estyle, Inc.
Attn: Robert Kelleher, CEO
865 South Figueroa St.
Suite 2700
Los Angeles CA 90017

Category 5: Lease Matters

August 13, 2008

Invoice #10056

Professional Services

		<u>Hours</u>	<u>Amount</u>
4/11/2008	JKB Conference with Dick Alston re leases and total restructuring plan	0.20	99.00
	JKB Conference with Bob Kelleher re lease negotiation	0.10	49.50
4/12/2008	JKB Conference with Board member Dennis Eck re management structure and lease negotiation	0.20	99.00
4/14/2008	JKB Conference with Board member Dennis Eck re lease strategy	0.20	99.00
	JKB Review lease schedule re re-negotiation of leases	0.10	49.50
4/15/2008	JKB Conference with Bob Kelleher re lease negotiaton and cash collateral model	0.20	99.00
4/16/2008	JKB Follow-up re lease negotiators and conference with David Kupetz re same and court hearing	0.50	247.50
	JKB Lease negotiation and analysis and conference with Bob Kelleher	1.00	495.00
4/17/2008	JKB Conference with Derek Wood at North Park re lease negotiation with North Park	0.20	99.00
4/21/2008	JKB Conference with Ron Tuchen at Simon Properties on lease negotiations with Simon et al, call re Glendale lease	0.70	346.50
	JKB Conference with David Kupetz re lease negotiations	0.20	99.00
4/22/2008	JKB Conference with Bob Kelleher re lease negotiations	0.10	49.50
4/25/2008	JKB Follow up on lease negotiations	0.30	148.50
4/29/2008	JKB Conference with Ron Tuchen at Simon Properties on lease negotiations with Simon and follow up with Bob Kelleher re same	0.20	99.00

		<u>Hours</u>	<u>Amount</u>
5/7/2008	JKB Conference with Marla Sokol at Taubman Properties re Taubman leases	0.20	99.00
5/14/2008	JKB Call to Marla Sokol re Taubman Properties lease negotiation	0.10	49.50
5/21/2008	JKB Work on lease negotiations	0.30	148.50
5/29/2008	JKB Conference with David Kupetz and Emilia Fabricant re downtown office lease	0.20	99.00
5/30/2008	JKB Conference with Emilia Fabricant and Board member Steve Lebow re North Park store closing	0.20	99.00
6/20/2008	JKB Conference with Dick Alston re lease analysis	0.20	99.00
6/23/2008	JKB Prepare memo re lease kickouts for Dick Alston	0.40	198.00
7/3/2008	JKB Review correspondence re landlords and adequate assurances	0.20	99.00
7/7/2008	JKB Conference with Mark Horoupian re update on Montana lease	0.20	99.00

Timekeeper Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>
James K Baer	6.20	495.00

Balance due

\$3,069.00

EXHIBIT 7

BAER & TROFF, LLP

About us:

Baer & Troff, LLP specializes in corporate law and business litigation matters. Our corporate practice includes venture capital and other financing transactions, joint ventures, licensing and corporate formation and governance. Our litigation practice encompasses all areas of state and federal litigation, including arbitrations, mediations and appellate work. Baer & Troff, LLP emphasizes corporate, real estate, general business, unfair competition and construction litigation.

Baer & Troff, LLP was formed by partners of major law firms to provide the highest quality corporate, litigation and other legal services to existing, emerging growth and mid-market companies at reasonable rates. In addition to our transactional and litigation practice, we regularly provide general counsel to a wide range of clients and mediate complex business disputes.

CLIENT NEEDS

We focus on our client's goals and we take particular time to listen to our client's needs. We get to know our clients and customize our representation accordingly. Baer and Troff, LLP acts proactively to prevent problems before they can arise.

SEASONED COUNSEL

Baer & Troff, LLP has over 25 years of experience in its areas of practice. Thus, clients do not have to pay for Baer & Troff, LLP to "reinvent the wheel".

REASONABLE RATES

Our low overhead allows us to keep our billing rates substantially below those of other law firms.

CHARACTER

We will not sacrifice our principles to earn a fee or obtain or keep a new client.

Attorneys:

JIM BAER

Jim Baer is a principal and founding partner of Baer and Troff, LLP. His legal practice experience includes serving as outside general counsel and business advisor to numerous companies and individuals, venture capital financings for both venture capital firms and portfolio companies, and advising business entities, boards of directors and individuals on

general corporate matters, loan transactions, mergers and acquisitions, restructuring transactions and corporate securities issues. He was admitted to the State Bar of California in 1983.

Mr. Baer also has expertise as a mediator in a wide variety of matters.

Mr. Baer was head of the Corporate Department in the Los Angeles office of Katten, Muchin & Zavis, a Chicago-based firm with approximately 375 attorneys in six offices. Previous to that, he practiced with Gibson, Dunn & Crutcher, LLP, a Los Angeles-based firm with approximately 600 lawyers in 10 domestic and 5 foreign offices.

Jim Baer received his law degree from Loyola Law School in Los Angeles in 1983, where he was ranked in the top five percent of his class for both calendar years 1981 and 1982. He graduated in 1980 from University of California at Santa Barbara with a B.A. in business economics.

A member of the American Bar Association and the Los Angeles County Bar Association, Mr. Baer is also a past member of the Corporations Committee for the Business Law Section of the State Bar of California.

ERIC TROFF

Eric L. Troff has handled all aspects of litigation in state and federal court with jury and court trials, arbitrations, mediations and substantial work before both the California state and Ninth Circuit appellate courts. Mr. Troff's practice involves the areas of business and real estate litigation, including contract matters, trademark and unfair competition litigation, board of directors' disputes, construction defect and professional liability claims and employer liability issues.

Before forming Baer & Troff, LLP with James K. Baer, Esq., a colleague of 25 years, Mr. Troff was formerly of counsel at Gibbs, Giden, Locher & Turner, LLP. Prior to that, Mr. Troff had been a Partner at Musick, Peeler & Garrett, LLP for ten years.

Mr. Troff received his undergraduate degree in Journalism from the University of Michigan in 1978, and is a graduate of Loyola Law School, Cum Laude, 1983. At Loyola, Mr. Troff was the Best Brief Winner of Scot Moot Court and a member of the St. Thomas Moore Honor Society. Mr. Troff is also a graduate of the National Institute of Trial Advocacy. Mr. Troff is individually rated AV by Martindale and Hubbell.

EXHIBIT 8

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Los Angeles, CA 90049
310-802-4200

Invoice submitted to:
estyle, Inc.
Attn: Robert Kelleher, CEO
865 South Figueroa St.
Suite 2700
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Expenses

August 12, 2008

Invoice #10052

Additional Charges :

		<u>Qty</u>	<u>Amount</u>
3/31/2008 ET	March Westlaw on-line research charges	1	30.38
	JKB Miscellaneous phone charges	1	50.00
4/2/2008 JKB	Parking for meeting at Baby style	1	20.25
4/7/2008 JKB	Fedex professional fee statement to David Kupetz	1	19.38
4/17/2008 JKB	Parking at court for BK hearing	1	8.00
4/30/2008 JKB	Miscellaneous phone charges	1	25.00
	ET April Westlaw online research charges	1	13.16
5/8/2008 JKB	Business lunch with Dick Alston	1	40.05
5/31/2008 JKB	Miscellaneous phone charges	1	50.00
6/30/2008 JKB	Miscellaneous phone charges	1	50.00
7/8/2008 JKB	Parking	1	13.20
7/15/2008 JKB	Parking	1	8.00
7/31/2008 JKB	Miscellaneous phone charges	1	50.00
	Balance due		<u>\$377.42</u>

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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 August 14, 2008, I served the following document(s) described as **FIRST INTERIM APPLICATION FOR APPROVAL OF COMPENSATION AND REIMBURSEMENT OF EXPENSES BY SPECIAL CORPORATE COUNSEL (BAER & TROFF, LLP) FOR DEBTOR IN POSSESSION; DECLARATION OF JAMES K. BAER** on the interested parties in this action as follows:

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.

Carolyn Lievers, Esq.
First Assistant Attorney General
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1525 Sherman St., 7th Floor
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Department of Revenue and Employment Security
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Bankruptcy & Collections Unit
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Seattle, WA 98104-3188

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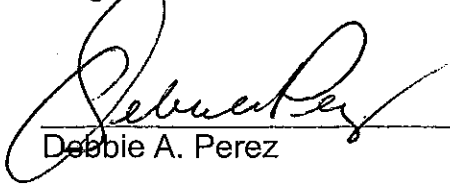
Tax Collector County of Santa Clara
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BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused the document(s) to be sent from the e-mail address dperez@sulmeyerlaw.com to the persons at the e-mail addresses listed in the Service List, I did not receive, within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

SEE ATTACHED EMAIL SERVICE LIST

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 August 14, 2008, at Los Angeles, California.



Debbie A. Perez

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