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Facsimile: 213.629.4520  
6  
7 Bankruptcy Counsel for eStyle, Inc.  
Debtor and Debtor in Possession

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

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In re  
ESTYLE, INC., a Delaware corporation,  
dba babystyle and Cadeau Maternity,  
Debtor.

Case No. 2:08-bk-13518-SB

Chapter 11

**NOTICE OF DEBTOR'S MOTION FOR  
ORDER FIXING DEADLINE (BAR DATE)  
FOR FILING PROOFS OF CLAIMS**

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

Tax Id # 95-4712564

22 **PLEASE TAKE NOTICE** that by eStyle, Inc. (the "Debtor"), has filed a Motion for  
23 Order Fixing Deadline (Bar Date) for Filing Proofs of Claim" (the "Motion"). In the Motion,  
24 the Debtor requests that the Court set a deadline (the "Bar Date") for filing proofs of claim  
25 in this case be October 20, 2008, which would allow the Debtor to provide approximately  
26 60 days notice of the Bar Date, except for (1) claims arising from the rejection of  
27 executory contracts or unexpired leases, (2) claims of governmental units, and (3) claims  
28 arising as a result of transfer avoidance pursuant to chapter 5 of the Bankruptcy Code, as

**EXH. "A"**

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days from the date the notice is sent to creditors to file requests for payment of administrative claims arising under section 503(b)(9) of the Bankruptcy Code.

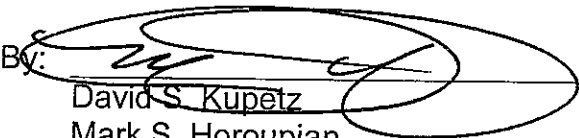
If you desire to receive a copy of the Motion and have not received one, please contact the Debtor's bankruptcy counsel: **SulmeyerKupetz**, 333 So. Hope Street, 35<sup>th</sup> Floor, Los Angeles, CA 90071; Attn: Debbie Perez; Telephone: (213) 626-2311; Fax: (213) 629-4520; Email: [dperez@sulmeyerlaw.com](mailto:dperez@sulmeyerlaw.com). A copy of the Motion will be promptly provided upon request.

**PLEASE TAKE FURTHER NOTICE** that, pursuant to Local Bankruptcy Rule 9013-1(g)(1), any party opposing the relief requested in the Motion must file with the Court and serve on bankruptcy counsel at the address reflected in the upper left corner of the first page of this notice within 15 days of the date of this Notice. Failure to timely file and serve a response to the Motion may be deemed to be consent to the relief requested in the Motion. If a timely response and request for hearing is filed and served, the Debtor shall schedule and give not less than 11 days notice of the hearing to those responding and to the United States Trustee.

DATED: July 29, 2008

Respectfully submitted,

**SulmeyerKupetz**  
A Professional Corporation

By: 

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

1 PROOF OF SERVICE

2 STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

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

5 On July 29, 2008, I served the following document(s) described as **NOTICE OF**  
6 **DEBTOR'S MOTION FOR ORDER FIXING DEADLINE (BAR DATE) FOR FILING**  
**PROOFS OF CLAIM** on the interested parties in this action as follows:

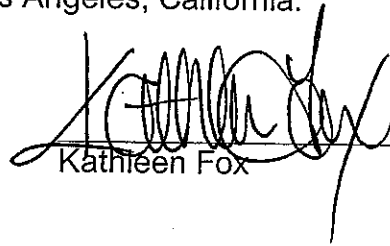
7 -- SEE ATTACHED SERVICE LIST --

8 **BY MAIL:** I enclosed the document(s) in a sealed envelope or package addressed to the  
9 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  
10 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  
11 in the ordinary course of business with the United States Postal Service, in a sealed  
envelope with postage fully prepaid.

12 **BY E-MAIL OR ELECTRONIC TRANSMISSION:** Based on a court order or an  
13 agreement of the parties to accept service by e-mail or electronic transmission, I caused  
the document(s) to be sent from e-mail address kfox@sulmeyerlaw.com to the persons at  
14 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  
15 was unsuccessful.

16 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  
17 the bar of this Court at whose direction the service was made.

18 Executed on July 29, 2008, at Los Angeles, California.

19   
20 Kathleen Fox

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Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.
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- 19 John Hancock Life Insurance Company (U.S.A.)  
(Successor-In-Interest from the Manufacturers Life Insurance Company)  
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- 24 The Irvine Company, LLC  
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- 7 Maricopa County Treasurer  
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- 9 [mwanslee@gustlaw.com](mailto:mwanslee@gustlaw.com)
- 10 Maricopa County Treasurer  
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- 12 Los Angeles, CA 90067  
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- 4 Department of Revenue and Employment Security  
c/o Zachary Mosner, Asst. Attorney General
- 5 Bankruptcy & Collections Unit  
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- 15 Garvey Schubert Barer  
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- 17 Taubman Landlords  
(West Farms Mall LLC;
- 18 Willow Bend Shopping Center LP, et al.)  
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- 19 Attn: Andrew S. Conway  
200 E. Long Lake Road, Ste. 300
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- 22 County Govt Center 6<sup>th</sup> Fl East Wing  
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EXH. "A"

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- 19 301 South Tryon Street – Floor M7  
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- 21 Wachovia Bank, National Association  
Attn: Mr. Rob Kendrick  
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- 22 16 Broad Street  
Charleston, SC 29401-3092
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- 24 ~~Wachovia Capital Finance Corporation (Western)~~  
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~~c/o Anthony J. Napolitano, Esq.~~
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-9-

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EXH. "A"

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- 27
- 28

EXH. "A"  
-12-

**File a Notice:**

2:08-bk-13518-SB eStyle, Inc.

Type: bk

Chapter: 11 v

Office: 2 (Los Angeles)

Judge: SB

Assets: y

Case Flag: PlnDue, DsclsDue,  
Incomplete

**U.S. Bankruptcy Court**

**Central District Of California**

Notice of Electronic Filing

The following transaction was received from Horoupian, Mark S entered on 7/29/2008 at 7:02 PM PDT and filed on 7/29/2008

**Case Name:** eStyle, Inc.

**Case Number:** 2:08-bk-13518-SB

**Document Number:** 288

**Docket Text:**

Notice of motion/application for *Order Fixing Deadline (Bar Date) for Filing Proofs of Claim* Filed by Debtor eStyle, Inc.. (Horoupian, Mark)

The following document(s) are associated with this transaction:

**Document description:**Main Document

**Original filename:**H:\NOT OF MOT FOR ORDER FIXING DEADLINE (BAR DATE).pdf

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[STAMP bkecfStamp\_ID=1106918562 [Date=7/29/2008] [FileNumber=21044234-0] [881f30e714383f5c8a61b6896e9a171416367dd9e05be43fd8b9c9bbfcc7b5c85f82c59be06222c29fcd13c686bc44dcf3b08d9f46c7ec4c03a256d1874d2b]]

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**EXH. "A"**

**-13-**

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**EXH. "A"**  
**-15-**

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**EXH. "A"**  
**-16-**

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6  
7 Bankruptcy Counsel for eStyle, Inc.  
Debtor and Debtor in Possession

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

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In re  
ESTYLE, INC., a Delaware corporation,  
dba babystyle and Cadeau Maternity,  
  
Debtor.

Tax Id # 95-4712564

Case No. 2:08-bk-13518-SB  
Chapter 11

**DEBTOR'S MOTION FOR ORDER  
FIXING DEADLINE (BAR DATE) FOR  
FILING PROOFS OF UNSECURED  
CLAIMS AND CLAIMS UNDER SECTION  
503(b)(9) ; MEMORANDUM OF POINTS  
AND AUTHORITIES; DECLARATION OF  
MARK S. HOROUPIAN**

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

21 **MOTION**

22 eStyle, Inc. (the "Debtor"), the above-captioned debtor and debtor in  
23 possession, respectfully requests that the Court fix, in accordance with Rule 3003 of the  
24 Federal Rules of Bankruptcy Procedure, the time within which proofs of claim must be  
25 filed in this case (the "Bar Date"). The Debtor requests that the Bar Date for filing proofs  
26 of claims in this case be October 20, 2008, which would allow the Debtor approximately  
27 to provide creditors with approximately sixty (60) days notice of the Bar Date, except for  
28 (1) claims arising from rejection of executory contracts or unexpired leases, (2) claims of

**EXH. "B"**

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1 governmental units, and (3) claims arising as a result of transfer avoidance pursuant to  
2 chapter 5 of the Bankruptcy Code.

3 For claims arising from rejection of executory contracts or unexpired leases  
4 pursuant to 11 U.S.C. § 365, the Debtor requests that the Bar Date to file a proof of claim  
5 be (a) 30 days after the rejection of the lease, or (b) October 20, 2008, whichever is later.  
6 For claims of "governmental units," as that term is defined in 11 U.S.C. § 101(27), the  
7 Debtor requests that the Bar Date to file a proof of claim be: (a) 180 days after the date  
8 of the commencement of this case, or (b) October 20, 2008, whichever is later. For  
9 claims arising from the avoidance of a transfer under chapter 5 of the Bankruptcy Code,  
10 the Debtor requests that the last day to file a proof of claim be (a) 30 days after the entry  
11 of judgment avoiding the transfer, or (b) October 20, 2008, whichever is later. For proofs  
12 of administrative claims arising under section 503(b)(9) (the "Section 503(b)(9) Claims"),  
13 the Debtor requests that the deadline be set as October 20, 2008.

14 The Debtor requests that the Court's order fixing the Bar Date provide that if  
15 a creditor fails to timely file a proof of claim and its claim is not otherwise scheduled as an  
16 allowed claim by the Debtor, the creditor shall be prohibited from participating in this  
17 chapter 11 case, with respect to voting on any proposed chapter 11 plan and distribution  
18 under a plan, or in any other regard. Further, the Debtor requests that the Court order  
19 provide that the holder of any such unfiled claim will be bound by the terms of any plan of  
20 reorganization confirmed by the Court in this case.

21 Dated: July 29, 2008

SulmeyerKupetz  
A Professional Corporation

22  
23  
24 By: 

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

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26  
27  
28  
EXH. "B"  
-18-

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1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 I.

3 **INTRODUCTION**

4 eStyle, Inc. (the "Debtor"), commenced this case by filing a voluntary  
5 chapter 11 petition on March 19, 2008 (the "Petition Date"). Pursuant to the foregoing  
6 Motion, the Debtor seeks a deadline (the "Bar Date") for filing claims against the Debtor  
7 which will allow the Debtor to more definitively ascertain the number, amount and  
8 substance of claims asserted in this case. The prompt establishment of the Bar Date is  
9 important in this case, where (i) the Debtor's operating assets have recently been sold;  
10 (ii) the Debtor intends to move forward expeditiously with the administration of the case,  
11 and (iii) the Debtor anticipates filing a plan and disclosure statement in the near future.  
12 The Bar Date is necessary to allow the Debtor to ascertain the amount of claims asserted  
13 in this case and complete the administration of the case.

14 II.

15 **FACTS**

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

17 Prior to the Sale (described below), the Debtor was a multichannel retailer  
18 that sold maternity, baby and kids apparel and toys, gear and related products direct to  
19 the consumer. As of the Petition Date, the Debtor sold its products at its 23 retail stores  
20 (21 babystyle stores and 2 Cadeau stores), through its babystyle.com website, and  
21 through a direct mail program. The Debtor also sold merchandise under its babystyle  
22 and Cadeau private labels and under leading brand labels. The Debtor also sold its  
23 Cadeau brand product to wholesale accounts.

24 B. **The Bankruptcy Case**

25 On March 19, 2008 (the "Petition Date"), the Debtor filed a voluntary petition  
26 for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"),  
27 commencing the instant bankruptcy case.

28 ///

**EXH. "B"**

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1 (3) Time for Filing. The court shall fix and for  
2 cause shown may extend the time within which  
proofs of claim or interest may be filed. . . .

3 (4) Effect of Filing Claim. A proof of claim or  
4 interest executed and filed in accordance with  
5 this subdivision shall supersede any scheduling  
of that claim or interest pursuant to § 521(1) of  
the Code.

6 (5) Filing by Indenture Trustee. An indenture  
7 trustee may file a claim on behalf of all known or  
8 unknown holders of securities issued pursuant  
to the trust instrument under which it is trustee.

9 Rule 3003(c) of the Federal Rules of Bankruptcy Procedure mandates that  
10 the court establish a "Bar Date", by which time unscheduled claims, and those listed as  
11 disputed, contingent, or unliquidated, or scheduled in amounts different from that  
12 asserted by creditors, must be filed in chapter 11 cases or their holders will be precluded  
13 from participating in the reorganization case. In re Waterman S.S. Corp., 59 B.R. 724,  
14 726 (Bankr. S.D.N.Y. 1986); Dade County School Dist. v. Johns-Manville Corp. (In re  
15 Johns-Manville Corp.), 53 B.R. 346, 350 (Bankr S.D.N.Y. 1985). See, generally, Certified  
16 Class In The Charter Securities Lit. v. Charter Co., 876 F.2d 866 (11th Cir. 1989). The  
17 bankruptcy court has the discretion to "fix any period of time which provides creditors or  
18 equity security holders a reasonable time for filing." In re Thomson McKinnon Securities  
19 Inc., 125 B.R. 88, 92 (Bankr. S.D.N.Y. 1991).

20 Without the court fixing a bar date, a chapter 11 case could not be  
21 administered to a conclusion because there would not be a deadline limiting the filing of  
22 claims. See In re Waterman, 59 B.R. at 726.

23 The purpose of a bar date is to provide a 'definitive cut-off  
24 date past which claims may not be filed,' In re Mellen, 287  
25 F.2d 37, 38 (3rd Cir. 1961), (quoting In re Supernit, Inc., 186  
26 F.2d 130, 133 (3rd Cir. 1950)) so that the total number and  
amount of claims against the Debtors' estate can be  
27 calculated, the estate divided, and the remainder of the debts  
discharged. The bar date advances the Code's goal of  
expeditious claim adjudication. See also In re Pigott, 684  
28 F.2d 239, 243 (3rd Cir. 1982); In re Supernit, Inc., 186 F.2d  
130, 132 (3rd Cir. 1950); Hoos & Co. v. Dynamics Corp., 570  
F.2d 433, 437-39 (2nd Cir. 1978) (it would be inequitable to

1 the old creditors, debtors and new creditors not to have a cut-  
2 off date beyond which even claims on scheduled  
3 indebtedness may not be filed); In re Evanston Motor Co. Inc.,  
4 26 B.R. 998, 1005 (N.D. Ill. 1983), aff'd, 735 F.2d 1029 (7th  
5 Cir. 1984) (trustees, creditors, debtors and even bankruptcy  
6 judges are entitled to some measure of finality in a bankruptcy  
7 proceeding).

8 In re Johns-Manville Corp., 53 B.R. at 350, n. 5; see also In re Pettibone Corp., 123 B.R.  
9 304, 308 (Bankr. N.D. Ill. 1990) ("A bar date in a reorganization case provides a  
10 mechanism by which a trustee in bankruptcy can estimate the potential liabilities of the  
11 debtor."), quoting In re Chicago, Rock Island & Pacific Railroad Co., 788 F.2d 1280, 1281  
12 (7th Cir. 1986)).

13 **B. Section 503(b)(9) Bar Date**

14 To properly address all Section 503(b)(9) priority claims, the Debtor also  
15 requests that the Court establish as the Section 503(b)(9) Bar Date a date that is 60 days  
16 after the Service Date. The Debtor believes that such time period is adequate and  
17 appropriate under the circumstances because: (1) Bankruptcy Rule 2002 only requires  
18 20 days' notice of a claims bar date, or 30 days if notice is mailed to a creditor with a  
19 foreign address; and (2) holders of reclamation claims are provided, by statute, only 20  
20 days to file reclamation claims and, Section 503(b)(9) Claims might overlap with  
21 reclamation claims (but also involve a shorter prepetition "lookback" period).

22 Section 503(b)(9) of the Bankruptcy Code provides that sellers of goods  
23 may request allowance of an administrative expense claim for the value of goods  
24 received by a debtor in the ordinary course of business within 20 days of the  
25 commencement of a case. See 11 U.S.C. § 503(b)(9). The Debtor received goods in the  
26 ordinary course of its business prior to the Petition Date. Thus, certain vendors and  
27 suppliers of goods that delivered goods to the Debtor during the 20 days prior to the  
28 Petition Date (the "Section 503(b)(9) Claimants" will likely seek allowance of Section  
503(b)(9) Claims). Section 503(b)(9) does not set any date by which Section 503(b)(9)  
Claims must be asserted. As Congress recognized, however, Section 503(b)(9) Claims  
potentially overlap with reclamation claims. See, e.g., 11 U.S.C. § 546(c)(2).

**EXH. "B"**

1 Bankruptcy Code section 503(a) provides that “an entity may timely file a  
2 request for payment of an administrative request.” See 11 U.S.C. §503(a) (emphasis  
3 added); *In re American Metallurgical Prods. Co. v. Kirkpatrick & Lockhart*, 228 B.R. 146,  
4 154 (Bankr. W.D. Pa. 1998) (noting that an administrative expense claim may be tardily-  
5 filed only for cause). Pursuant to section 105 of the Bankruptcy Code, this Court may  
6 issue any order “necessary or appropriate” to carry out, among other things, the mandate  
7 of Bankruptcy Code section 503(a). See *id.* section 105(a). The Debtor submits that for  
8 the reasons set forth above, adequate cause exists to fix the Section 503(b)(9) Bar Date  
9 as requested herein. Additionally, Bankruptcy Code sections 105 and 503 and  
10 Bankruptcy Rule 9007 together permit the Court to approve the proposed filing  
11 procedures set forth herein for the Section 503(b)(9) Claims (the “Section 503(b)(9)  
12 Claims Procedures”) and to approve the form, manner and sufficiency of notice of the  
13 Section 503(b)(9) Bar Date and Section 503(b)(9) Claims Procedures.

14 As specifically noted above, under Bankruptcy Code section 503(b)(9), a  
15 claim is accorded administrative expense priority where such claim is for “the value of  
16 any goods received by the debtor within 20 days before the date of commencement of a  
17 case under this title in which the goods have been sold to the debtor in the ordinary  
18 course of such debtor’s business.” Furthermore, under Bankruptcy Code section  
19 507(a)(2), administrative expenses allowed under section 503(b) are granted priority  
20 status. See *id.* section 507(a)(2). Therefore, the Debtor must pay these claims in full to  
21 confirm a bankruptcy plan. See *id.* sections 1129(a)(9)(A) (requiring payment in full of  
22 claims entitled to priority under Bankruptcy Code section 507(a)(2)). In addition, the  
23 Section 503(b)(9) Bar Date Notice proposed by the Debtor is fair, reasonable and  
24 adequate. The proposed notice period set forth herein is commensurate with the 20  
25 days-notice required under Bankruptcy Rule 2002(a)(7) for the time fixed for filing proofs  
26 of claim under Bankruptcy Rule 3003(c). Moreover, all requests for administrative  
27 expense payments must be made promptly under the Bankruptcy Code. See *id.* section  
28 503(a) (“An entity may timely file a request for payment of an administrative expense, or

1 may tardily file such request if permitted by the court for cause.”); *In re American*  
2 *Metallurgical Prods. Co. v. Kirkpatrick & Lockhart*, 228 B.R. 146, 154 (Bankr. W.D. Pa.  
3 1998) (noting that an administrative expense claim may be tardily-filed only for cause).

4 Many holders of Section 503(b)(9) Claims may have previously submitted  
5 reclamation demands pursuant to Bankruptcy Code section 546.<sup>1</sup> Any such reclamation  
6 demands likely will contain substantially the same information as will be contained in the  
7 proposed Section 503(b)(9) Claims Request. As such, claimholders will not be  
8 prejudiced by the timeframe for filing Section 503(b)(9) Claims proposed herein.  
9 Accordingly, the proposed Section 503(b)(9) Claims Procedures are fair and in the best  
10 interests of the Debtor, its estate and its creditors.

11 This, the Debtor seeks approval of the Section 503(b)(9) Bar Date and  
12 related procedures that would, among other things, permit an expeditious determination  
13 of the Section 503(b)(9) Claims. The Debtor also proposes that this Court approve the  
14 proposed Section 503(b)(9) Claim Request form, attached hereto as Exhibit B to the  
15 Proposed Notice, *discussed below*.

16 **C. PROPOSED NOTICE**

17 Notice of the Bar Dates will be served on all creditors of the Debtor.  
18 Attached hereto as Exhibit 1 and incorporated herein by this reference is the proposed  
19 form of notice that the Debtor will serve on all creditors and interested parties, if  
20 approved. Such notice is in the form required by Local Bankruptcy Rule 3001-1, with the  
21 addition of the notification of the bar date to file a Section 503(b)(9) Claim. Any creditor  
22 or interest holder who fails to timely file a proof of claim or proof of interest pursuant to  
23 the court order fixing the Bar Dates should be prohibited from participating in this chapter  
24 11 case, with respect to voting on any proposed plan of reorganization and distribution

25  
26 <sup>1</sup> Section 546(c)(1) of the Bankruptcy Code requires reclamation claimholders to submit  
27 their demands not later than 45 days after the date of receipt of such goods by the  
28 debtor, or not later than 20 days after the Petition Date if the 45-day period expires after  
the Petition Date.

1 under a plan, or in any regard. Nevertheless, the holder of any such unfiled claim would  
2 be bound by the terms of any chapter 11 plan confirmed by the court in this case. In the  
3 event that a chapter 11 case is converted to a case under chapter 7 of the Bankruptcy  
4 Code, creditors of such an estate have additional time to file claims as provided by the  
5 Federal Rules of Bankruptcy Procedure. The Notice is also designed to apprise holders  
6 of potential Section 503(b)(9) Claims that if they fail to file a request for payment of such  
7 claims on or before the Section 503(b)(9) Bar Date, such holders will be forever barred  
8 and estopped from asserting their Section 503(b)(9) Claims against the Debtor and/or its  
9 estate.

10 **IV.**

11 **CONCLUSION**

12 For the reasons discussed above and in the attached declaration, and in  
13 order to assist the administration of this case and the development and the  
14 implementation of a Plan, it is necessary and proper that the court fix the time within  
15 which proofs of claim and interests must be filed. Under the circumstances, the Debtor  
16 believes that the dates requested below are reasonable.

17 **WHEREFORE**, the Debtor respectfully requests that the Court:

18 1. Order that the Bar Dates by which parties may file a proof of claim or  
19 proof of interest in this case shall be October 20, 2008, except for (1) claims arising from  
20 rejection of executory contracts or unexpired leases, (2) claims of governmental units,  
21 and (3) claims arising as a result of transfer avoidance pursuant to chapter 5 of the  
22 Bankruptcy Code.

23 2. Order that the Bar Date by which creditors may file a proof of claim  
24 with respect to claims arising from rejection of executory contracts or unexpired leases  
25 pursuant to 11 U.S.C. § 365 shall be (a) 30 days after the date of entry of the order  
26 authorizing the rejection, or (b) October 20, 2008, whichever is later.

27 3. Order that the Bar Date by which creditors may file a proof of claim  
28 with respect to claims of "governmental units," as that term is defined in 11 U.S.C. § 101

**EXH. "B"**

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1 (27), shall be (a) 180 days after the date of the Order for Relief in this case, or (b)  
2 October 20, 2008, whichever is later.

3 4. Order that the Bar Date by which creditors may file a proof of claim  
4 with respect to claims arising from the avoidance of a transfer under chapter 5 of the  
5 Bankruptcy Code shall be (a) 30 days after the entry of judgment avoiding the transfer, or  
6 (b) October 20, 2008, whichever is later.

7 5. Order that the Bar Date by which creditors may file a request for  
8 payment of Section 503(b)(9) Administrative Claim be October 20, 2008.

9 6. Order that any creditor or interest holder of the Debtor who fails to  
10 timely file and serve a proof of claim or interest in accordance with this order shall be  
11 forever barred from participating in the above-captioned chapter 11 case in any regard,  
12 including with respect to voting on any proposed chapter 11 plan and distribution under a  
13 plan, and that the holder of any such claim or interest shall be bound by the terms of any  
14 plan of reorganization confirmed by the Court in the above-captioned case.

15  
16 Dated: July 29, 2008

**SulmeyerKupetz**  
A Professional Corporation

17  
18  
19 By: 

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

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**EXH. "B"**

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**DECLARATION OF MARK S. HOROUPIAN**

I, Mark S. Horoupian, declare:

1. I am an individual over the age of eighteen, and I am a member of SulmeyerKupetz, A Professional Corporation, counsel to eStyle, Inc. (the "Debtor") in this bankruptcy case.

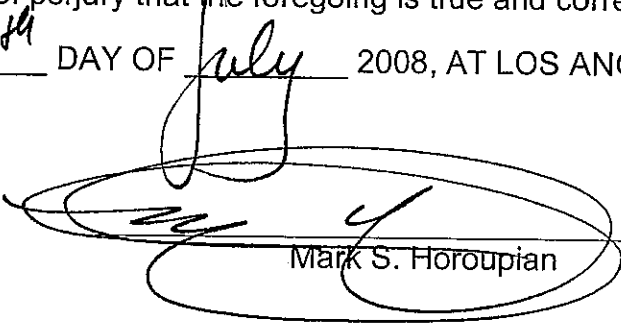
2. Except as otherwise indicated, all statements made herein are based on my personal knowledge or my review of relevant documents. If called to testify as a witness in this matter, I could and would competently testify under oath to the truth of the statements set forth herein.

3. On July 16, 2008, the Court entered an order Authorizing and Approving: (1) The Sale of Assets of Estyle, Inc. Free and Clear of Liens, and (2) the Assumption and Assignment of Nonresidential Real Property Leases and Executory Contracts In Connection Therewith (the "Sale Order"). Pursuant to the Sale Order, TRS Acquisition Subsidiary, Inc. ("TRS" or "Purchaser") purchased substantially all of the operating assets of the Debtor. The Sale closed on July 21, 2008 (the "Closing Date").

4. A deadline (the "Bar Date") for filing claims against the Debtor will allow the Debtor to more definitively ascertain the number, amount and substance of claims asserted against the estate. The Bar Date is necessary in order to allow the administration of this case to move forward and to facilitate implementation of the Plan without unnecessary delay.

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

EXECUTED THIS 29<sup>th</sup> DAY OF July 2008, AT LOS ANGELES, CALIFORNIA.

  
Mark S. Horoupian

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EXH. "B"  
-28-

EXHIBIT 1

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6  
7 Bankruptcy Counsel for eStyle, Inc.  
Debtor and Debtor in Possession

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

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

14  
15  
16  
17 Tax Id # 95-4712564  
18

Case No. 2:08-bk-13518-SB

Chapter 11

**NOTICE OF DEADLINE (BAR DATE)  
FOR FILING PROOFS OF CLAIM AND  
REQUESTS FOR PAYMENT OF  
ADMINISTRATIVE CLAIMS PURSUANT  
TO SECTION 503(b)(9) OF THE  
BANKRUPTCY CODE**

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

19  
20 The Bankruptcy Court has set a deadline of October 20, 2008, for creditors  
21 of eStyle, Inc. (the "Debtor"), the above-captioned debtor in possession, to file proofs of  
22 claim in the Debtor's chapter 11 case. **A blank proof of claim form is provided**  
23 **herewith (the "Proof of Claim Form") as Exhibit A.**

24 The only exceptions to this deadline for filing proofs of claim are: (1) claims  
25 arising from rejection of executory contracts or unexpired leases, (2) claims of  
26 governmental units, and (3) claims arising as the result of transfer avoidance pursuant to  
27 chapter 5 of the Bankruptcy Code.  
28

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

1 For claims arising from rejection of executory contracts or unexpired leases  
2 pursuant to 11 U.S.C. § 365, the last day to file a proof of claim is (a) 30 days after the  
3 date of entry of the order authorizing the rejection, or (b ) October 20, 2008, whichever is  
4 later.

5 For claims of "governmental units," as that term is defined in 11 U.S.C. §  
6 101 (27), proofs of claim are timely filed if filed: (a) before 180 days after the date of the  
7 Order for Relief in this case, or (b) October 20, 2008, whichever is later. 11 U.S.C. §  
8 502(b)(9).

9 For claims arising from the avoidance of a transfer under chapter 5 of the  
10 Bankruptcy Code, the last day to file a proof of claim is 30 days after the entry of  
11 judgment avoiding the transfer, or (b) October 20, 2008 , whichever is later.

12 For claims arising under Section 503(b)(9) of the Bankruptcy Code, the last  
13 day to file a proof of claim is October 20, 2008. A Section 503(b)(9) Claim has the  
14 meaning given to it by Section 503(b)(9) of the Bankruptcy Code, and includes "the value  
15 of any goods received" by the Debtor, in the ordinary course of business, within 20 days  
16 before March 19, 2008 (the date on which the bankruptcy case was commenced).<sup>1</sup> **IF**  
17 **YOU ASSERT A SECTION 503(b)(9) CLAIM PLEASE DO NOT USE THE PROOF OF**  
18 **CLAIM FORM ATTACHED HERETO AS EXHIBIT 1, INSTEAD USE THE SECTION**  
19 **503(b)(9) CLAIM FORM ATTACHED HERETO AS EXHIBIT B.**

20 If you are listed on the Schedules of Assets and Liabilities (the "Schedules")  
21 of the Debtor filed with the Court and your claim is not scheduled as disputed, contingent,  
22 unliquidated or unknown, your claim is deemed filed in the amount set forth in the  
23 schedules, and the filing of a proof of claim or interest is unnecessary if you agree that  
24

25 \_\_\_\_\_  
26 <sup>1</sup> Section 503(b)(9) of the Code specifically provides that: "(b) After notice an a hearing, there shall be  
27 allowed, administrative expenses, other than claims allowed under section 502(f) of this title, including....(9)  
28 the value of any goods received by the debtor within 20 days before the date of commencement of a case  
under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's  
business."

**EXH. "B"**  
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EXH. 1  
-13-

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1 the amount scheduled is correct and that the category in which your claim or interest is  
2 scheduled (secured, priority unsecured, general unsecured, etc.) is correct. 11 U.S.C. §  
3 1111(a).

4 If your claim is not listed on the Schedules or is scheduled as disputed,  
5 contingent, unliquidated or unknown, or you disagree with the amount or description  
6 scheduled for your claim, you must file a proof of claim.

7 **Failure of a creditor to file timely a proof of claim on or before the**  
8 **deadline may result in disallowance of the claim or subordination under the terms**  
9 **of a plan of reorganization without further notice or hearing. 11 U.S.C. § 502(b)(9).**

10 **Further, any creditor of the Debtor who is required to file a proof of claim and who**  
11 **fails to timely do so shall be forever barred from participating in the above-**  
12 **captioned chapter 11 case in any regard, including with respect to voting on any**  
13 **proposed chapter 11 plan and distribution under a plan. Nonetheless, the holder**  
14 **of any such claim shall be bound by the terms of any plan of reorganization**  
15 **confirmed by the Court in the above-captioned case. Creditors may wish to**  
16 **consult an attorney to protect their rights.**

17 Proofs of Claim and Section 503(b)(9) Claims must be filed with the Clerk of  
18 the United States Bankruptcy Court for the Central District of California, Los Angeles,  
19 District, located at 255 E. Temple Street, Los Angeles, California, 90012, with a copy  
20 mailed to Mark S. Horoupian, at SulmeyerKupetz, 333 South Hope Street, 35<sup>th</sup> Floor, Los  
21 Angeles, CA 90071.

22 DATED: \_\_\_\_\_, 2008

**SulmeyerKupetz**  
A Professional Corporation

23  
24 By: \_\_\_\_\_  
25 David S. Kupetz  
26 Mark S. Horoupian  
27 Bankruptcy Counsel for eStyle, Inc.  
28 Debtor and Debtor in Possession

EXH. "B"  
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EXH. 1  
-14

EXH. "B"  
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**EXHIBIT A**

<b>UNITED STATES BANKRUPTCY COURT</b>		<b>CENTRAL DISTRICT OF CALIFORNIA</b>	<b>PROOF OF CLAIM</b>
Name of Debtor: In re eStyle, Inc.		Case Number: 08-13518 SB	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (the person or other entity to whom the debtor owes money or property):		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  <b>Court Claim Number:</b> _____ <i>(If known)</i>  Filed on: _____	
Name and address where notices should be sent:			
Telephone number:			
Name and address where payment should be sent (if different from above):		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Telephone number:			
1. Amount of Claim as of Date Case Filed: \$ _____  If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.  If all or part of your claim is entitled to priority, complete item 5.  <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.  Specify the priority of the claim.  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).  <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507(a)(4).  <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507(a)(5)  <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507(a)(7).  <input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507(a)(8).  <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507(a)(____).  Amount entitled to priority: \$ _____  <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>	
2. Basis for Claim: _____ (See instruction #2 on reverse side.)			
3. Last four digits of any number by which creditor identifies debtor: _____  3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.  Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____  Value of Property: \$ _____ Annual Interest Rate _____ %  Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____  Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.  7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)  DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.  If the documents are not available, please explain: _____	
Date: _____			
Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.			
		<b>FOR COURT USE ONLY</b>	

EXH. "B"  
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EXH. A  
P4

EXH. 1  
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**INSTRUCTIONS FOR PROOF OF CLAIM FORM**

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

**ITEMS TO BE COMPLETED IN PROOF OF CLAIM FORM**

**Court, Name of Debtor, and Case Number:**

Fill in the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

**Creditor's Name and Address:**

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

**1. Amount of Claim as of Date Case Filed:**

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

**2. Basis for Claim:**

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

**3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:**

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

**3a. Debtor May Have Scheduled Account As:**

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

**4. Secured Claim:**

Check the appropriate box and provide the requested information if the

claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

**5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a).** If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

**6. Credits:**

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

**7. Documents:**

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

**Date and Signature:**

The person filing this proof of claim must sign and date it. FRBP §011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

**DEFINITIONS**

**Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

**Creditor**

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

**Claim**

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

**Proof of Claim**

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

**Secured Claim Under 11 U.S.C. §506(a)**

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

**Unsecured Claim**

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

**Claim Entitled to Priority Under 11 U.S.C. §507(a)**

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

**Redacted**

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

**Evidence of Perfection**

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

**INFORMATION**

**Acknowledgment of Filing of Claim**

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the court's PACER system ([www.pacer.psc.uscourts.gov](http://www.pacer.psc.uscourts.gov)) for a small fee to view your filed proof of claim.

**Offers to Purchase a Claim**

Certain entities are in the business of purchasing claims for an amount less than the fact value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

EXH. "B"  
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EXH. A  
A.5

EXH. 1  
-16-



**Section 503(b)(9) Claim Request Form**

In re ESTYLE, INC., a Delaware corporation, dba babystyle, Cadeau, and Cadeau Designs  
Chapter 11 Case No. 2:08-bk-13518-SB

**NOTE:** Pursuant to an Order of the Bankruptcy Court in the above-referenced chapter 11 case (see docket no. \_\_\_\_\_), a claim for administrative expense under 11 U.S.C. § 503(b)(9) must be filed with the Clerk of the Bankruptcy Court, 255 East Temple Street, Los Angeles, CA 90012 on or before \_\_\_\_\_, 2008, the Bar Date for Section 503(b)(9) claims in the above-referenced case.

Name and address of Creditor (and name and address where notices should be sent if different from Creditor):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone number: \_\_\_\_\_

- Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
- Check box if you have never received any notices from the bankruptcy court in this case.
- Check box if you have made any demand(s) to reclaim goods sold to the debtor under 11 U.S.C. § 546(c) (attach copies of any such demand(s)).

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIED DEBTOR:  
\_\_\_\_\_

Check here if this claim:

- replaces; or
- amends a previously filed claim, dated \_\_\_\_\_

1. BASIS FOR CLAIM —  
Goods sold in the ordinary course of business and received by debtor within 20 days prior to the commencement of the case.  
Value of Goods: \$ \_\_\_\_\_

2. DATE DEBT WAS INCURRED: \_\_\_\_\_

3. TOTAL AMOUNT OF SECTION 503(b)(9) CLAIM: \$ \_\_\_\_\_  
 Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

4. Brief Description of Claim and Goods (attach particular invoices for which any of the amounts described in this Form were applied):

5. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

6. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts or contracts. DO NOT SEND ORIGINAL DOCUMENTS. Please explain if the documents are not available. If the documents are voluminous, attach a summary. Any attachment must be 8½" x 11".

7. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-address envelope and a copy of this Proof of Claim when mailing it to the Clerk of the Bankruptcy Court at the address noted above.

8. ORDINARY COURSE CERTIFICATION: By signing this claim form, you are certifying that the good(s), for which payment is sought hereby, was sold to the Debtor in the ordinary course of business as required by 11 U.S.C. § 503(b)(9).

Date: \_\_\_\_\_

Signature: The person filing this claim must sign it. Sign and print name and title (if any) of the creditor or other person authorized to file this claim and state address and telephone number if different from the Notice address above. Attach copy of power of attorney (if any).

By: \_\_\_\_\_

Name/Title: \_\_\_\_\_

1 PROOF OF SERVICE

2 STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

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

5 On July 29, 2008, I served the following document(s) described as **DEBTOR'S**  
6 **MOTION FOR ORDER FIXING DEADLINE (BAR DATE) FOR FILING PROOFS OF**  
7 **UNSECURED CLAIMS AND CLAIMS UNDER SECTION 503(B)(9); MEMORANDUM**  
8 **OF POINTS AND AUTHORITIES; DECLARATION OF MARK S. HOROUPIAN** on the  
interested parties in this action as follows:

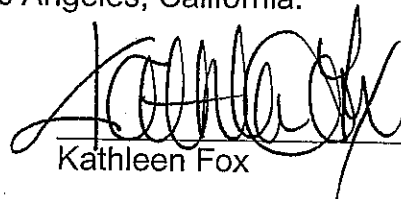
8 -- SEE ATTACHED SERVICE LIST --

9 **BY MAIL:** I enclosed the document(s) in a sealed envelope or package addressed to the  
10 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  
11 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  
12 in the ordinary course of business with the United States Postal Service, in a sealed  
envelope with postage fully prepaid.

13 **BY E-MAIL OR ELECTRONIC TRANSMISSION:** Based on a court order or an  
14 agreement of the parties to accept service by e-mail or electronic transmission, I caused  
the document(s) to be sent from e-mail address kfox@sulmeyerlaw.com to the persons at  
15 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  
16 was unsuccessful.

17 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  
18 the bar of this Court at whose direction the service was made.

19 Executed on July 29, 2008, at Los Angeles, California.

20  
21   
Kathleen Fox

SulmeyerKupetz, A Professional Corporation  
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
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TEL. 213.626.2311 • FAX 213.629.4520

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LOS ANGELES, CALIFORNIA 90071-1406  
TEL. 213.626.2311 • FAX 213.629.4520

In re eStyle, Inc.  
SERVICE LIST

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DEBTOR

eStyle, Inc.  
865 S. Figueroa St., Suite 2700  
Los Angeles, CA 90017  
[EFabricant@babystyle.com](mailto:EFabricant@babystyle.com)  
[DGiust@babystyle.com](mailto:DGiust@babystyle.com)  
[jguevara@babystyle.com](mailto:jguevara@babystyle.com)

OFFICE OF THE UNITED STATES TRUSTEE

Office of the United States Trustee  
Attn: Bruce Schildkraut, Esq.  
Ernst & Young Plaza  
725 S. Figueroa St., 26th Floor  
Los Angeles, CA 90017  
Tel: (213) 894-2656  
[Bruce.Schildkraut@usdoj.gov](mailto:Bruce.Schildkraut@usdoj.gov)

ATTORNEY FOR COMMITTEE OF UNSECURED CREDITORS

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

COMMITTEE OF UNSECURED CREDITORS

Direct Marketing Solutions  
Attn: Michael Sherman, CEO  
8534 NE Alderwood Road  
Portland, OR 97220

McClaren USA  
Attn: Edward Ruzzo, Credit Manager  
4 Testa Place  
South Norwalk, CT 06854

Simon Property Group, Inc.  
Attn: Ronald M. Tucker, V.P./BK Counsel (Chairperson)  
225 W. Washington St.  
Indianapolis, IN 46204  
[rtucker@simon.com](mailto:rtucker@simon.com)

Splendid Littles  
Attn: Jepelte Zayco, Controller  
dba of Mo Industries Inc  
3751 S. Hill Street  
Los Angeles, CA 90007

EXH. "B

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

- 1 United Parcel Service  
c/o Steven Sass
- 2 The Receivable Management Services Corp. (Agent)  
307 International Circle, Suite 270
- 3 Hunt Valley, MD 21030
- 4 **PARTIES REQUESTING SPECIAL NOTICE**  
1800Diapers, Inc.
- 5 c/o Jeffery N. Pomerantz, Esq.  
PACHULSKI STANG ZIEHL & JONES LLP
- 6 10100 Santa Monica Blvd., 11th Floor  
Los Angeles, CA 90067-4100
- 7 [jpomerantz@pszjlaw.com](mailto:jpomerantz@pszjlaw.com)
- 8 American Express Travel Related Svcs Co  
Inc Corp Card
- 9 c/o Becket and Lee LLP  
POB 3001
- 10 Malvern, PA 19355-0701  
[notices@becket-lee.com](mailto:notices@becket-lee.com)
- 11 Bellevue Square Managers, Inc.
- 12 c/o John S. Kaplan, Esq.  
Perkins Coie LLP
- 13 1201 Third Avenue, 40<sup>th</sup> Floor  
Seattle, WA 98101-3099
- 14 [JKaplan@perkinscoie.com](mailto:JKaplan@perkinscoie.com)
- 15 Bellevue Square Managers, Inc.  
c/o Gabriel Liao, Esq.
- 16 Perkins Coie, LLP  
1620 26<sup>th</sup> Street, 6<sup>th</sup> Floor – South
- 17 Santa Monica, CA 90404  
[GLiao@perkinscoie.com](mailto:GLiao@perkinscoie.com)
- 18 Carolyn Lievers, Esq.
- 19 First Assistant Attorney General  
Business & Licensing
- 20 Attorney for Colorado Department of Revenue  
1525 Sherman St., 7<sup>th</sup> Floor
- 21 Denver, CO 80203
- 22 Comptroller of Public Accounts of  
the State of Texas
- 23 c/o Jay W. Hurst, Asst. Attorney General  
Bankruptcy & Collections Division
- 24 P.O. Box 12548  
Austin, TX 78711-2548
- 25 [jay.hurst@oag.state.tx.us](mailto:jay.hurst@oag.state.tx.us)
- 26
- 27
- 28

EXH. "B"  
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- 1 Dream International USA, Inc.  
c/o Samuel S. Oh, Esq.
- 2 Lim, Ruger & Kim, LLP  
1055 W. Seventh St., Ste. 2800
- 3 Los Angeles, CA 90017  
[sam.oh@lrklawyers.com](mailto:sam.oh@lrklawyers.com)
- 4
- 5 General Growth Management, Inc., as Agent  
Attn: Kristen N. Pate, Assistant Gen. Counsel  
110 N.. Wacker
- 6 Chicago, IL 60606  
[gppbk@ggp.com](mailto:gppbk@ggp.com)
- 7
- 8 GRP II Investors, L.P.; GRP II Partners, L.P;  
GRP II, L.P.; Oak Investment Partners IX;  
Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.
- 9 c/o Michael Foreman, Esq./Michelle Kreidler Dove, Esq.  
DORSEY & WHITNEY LLP
- 10 250 Park Avenue  
New York, NY 10177
- 11 [foreman.michael@dorsey.com](mailto:foreman.michael@dorsey.com)  
[dove.michelle@dorsey.com](mailto:dove.michelle@dorsey.com)
- 12
- 13 Iron Mountain Information Management  
c/o Frank F. McGinn  
155 Federal Street, 9<sup>th</sup> Floor
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**File a Motion:**

2:08-bk-13518-SB eStyle, Inc.

Type: bk

Judge: SB

Chapter: 11 v

Assets: y

Office: 2 (Los Angeles)

Case Flag: PlnDue, DscIsDue, Incomplete

**U.S. Bankruptcy Court**

**Central District Of California**

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The following transaction was received from Horoupian, Mark S entered on 7/29/2008 at 7:33 PM PDT and filed on 7/29/2008

**Case Name:** eStyle, Inc.

**Case Number:** 2:08-bk-13518-SB

**Document Number:** 289

**Docket Text:**

Motion to Set Last Day to File Proofs of Claim *Debtor's Motion for Order Fixing Deadline (Bar Date) for Filing Proofs of Unsecured Claims and Claims Under Section 503(b)(9); Memorandum of Points & Authorities; Declaration of Mark S. Horoupian* Filed by Debtor eStyle, Inc. (Horoupian, Mark)

The following document(s) are associated with this transaction:

**Document description:**Main Document

**Original filename:**H:\MOT FOR ORDER FIXING DEADLINE (BAR DATE).pdf

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[STAMP bkecfStamp\_ID=1106918562 [Date=7/29/2008] [FileNumber=21044353-0] [068b9e97dcd5b21d55f3acda88433039a5787989b8317ca16adde3a30f71c2aa251702e48ec926faea6061e286ec4da877841b10ac042b4224f97df8c1cc5df]]

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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 18, 2008, I served the following document(s) described as

**“DECLARATION RE: ENTRY OF ORDER WITHOUT HEARING  
PURSUANT TO LOCAL BANKRUPTCY RULE 9013-1(g)”**

on the interested parties in this action as follows:

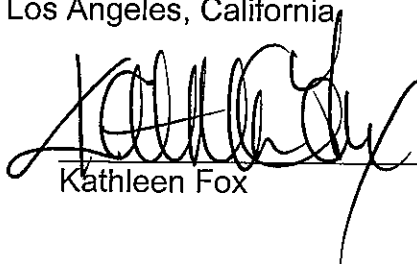
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I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that I am employed in the office of a member of the bar of this Court at whose direction the service was made.

Executed on August 18, 2008, at Los Angeles, California,

  
Kathleen Fox

In re eStyle, Inc.  
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