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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.

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

14
15
16
17 Tax Id # 95-4712564
18

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

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
4 is 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).¹ **IF**
17 **YOU ASSERT A SECTION 503(b)(9) CLAIM PLEASE DO NOT USE THE PROOF OF**
18 **CLAIM FORM ATTACHED HERETO AS EXHIBIT A, 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 ¹ 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."

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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, 35th Floor, Los
21 Angeles, CA 90071.

22 DATED: August 29, 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

EXHIBIT A

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA		PROOF OF CLAIM
Name of Debtor: In re eStyle, Inc.		Case Number: 08-13518 SB
NOTE: <i>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.</i>		
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. Court Claim Number: _____ <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.	FOR COURT USE ONLY

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 9011. 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

INFORMATION

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.

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) 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.

EXHIBIT B

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. 331), 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 October 20, 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: _____