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7 Bankruptcy Counsel for eStyle, Inc.,
Debtor and Debtor in Possession
8
9

10 **UNITED STATES BANKRUPTCY COURT**
11 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**
12

13 In re
14 ESTYLE, INC., a Delaware corporation,
dba babystyle, Cadeau and Cadeau
15 Designs,
16

17 Debtor.
18

19 Tax Id # 95-4712564
20
21

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

Chapter 11

**NOTICE OF APPLICATION BY DEBTOR IN
POSSESSION FOR APPROVAL OF
EMPLOYMENT OF ACCOUNTANTS
(GROBSTEIN HORWATH & COMPANY
LLP)**

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

22 **TO ALL INTERESTED PARTIES:**
23

PLEASE TAKE NOTICE as follows:

24 1. eStyle, Inc. (the "Debtor" or "Applicant"), debtor and debtor in
25 possession in the above-captioned chapter 11 case, has filed an application (the
26 "Application") requesting the Court's approval of the Debtor's employment of Grobstein
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1 Horwath & Company, LLC ("Grobstein"), as its accountants. The Debtor submits that
2 Grobstein is well qualified to serve as its accountants.

3 2. The Debtor requires the services of an accountant in order to
4 properly continue forward with the administration of this case. Applicant has determined
5 that it is necessary to retain the services of an accountant to provide certain specified
6 services as well as those typically provided by a certified public accountant. Specifically,
7 the Debtor proposes to retain an accountant to perform, among other tasks, the following
8 specific acts:

- 9 a. Prepare required income, sales, payroll and any other tax
10 returns required to be filed;
- 11 b. Assist the Debtor with compliance with Office of the United
12 States Trustee filing requirements;
- 13 c. Provide tax consulting regarding a plan and disclosure
14 statement and establishment of post-confirmation
15 disbursement process or trust, if necessary;
- 16 d. Reconstruction of records necessary to provide accounting
17 and tax services;
- 18 e. Provide bookkeeping and financial management for Debtor;
- 19 f. Provide accounting and financial consulting related to analysis
20 of avoidance actions and respond to inquiries from and/or
21 assist the Committee with regard to the same;
- 22 g. Any other financial services required by the Debtor and/or
23 required in response to inquiries of the Committee.

24 3. Applicant seeks to employ Grobstein as its accountants effective as
25 of August 25, 2008. Grobstein is experienced in insolvency related matters, including
26 providing accounting services to various interested parties, including trustees, creditors
27 and debtors-in-possession, and it is well able to perform the accounting services required
28 in this case.

1 4. Applicant proposes to retain Grobstein upon the following basis:
2 except as the Court may otherwise determine, after due notice, Grobstein will, pursuant
3 to Bankruptcy Code sections 330 and 331, petition the Court upon notice to creditors and
4 interested parties, for an allowance of fees and reimbursable costs not more frequently
5 than every 120 days, which petition will be heard upon notice to creditors and interested
6 parties. Grobstein expects that its compensation will be based upon a combination of
7 factors, including without limitation, its customary fees charged to clients, as those fees
8 are adjusted from time to time, experience and reputation of the firm, time expended,
9 results achieved, novelty and difficulty of matters undertaken, including time limitations
10 imposed, preclusion from other employment, desirability of the case, and nature and
11 length of the professional relationship and awards in similar cases. Attached as Exhibit 2
12 to the Application is a schedule of Grobstein's current hourly rates. There will be no
13 written employment agreement, separate from the Application and the order to be
14 obtained hereon, and the only source of payment or compensation is the estate.

15 5. If you have not received a copy of the Application and wish to
16 receive one, you may obtain a copy by requesting it from the Debtor's bankruptcy
17 counsel, SulmeyerKupetz, 333 South Hope Street, 35th Floor, Los Angeles, California
18 90071; Telephone (213) 626-2311; Fax (213) 629-4520; email:
19 dperez@sulmeyerlaw.com; Attn: Debbie Perez. The Application will be promptly
20 provided upon request.

21 6. **Pursuant to Local Bankruptcy Rule 2014-1(b), if you wish to**
22 **object to the Debtor's employment of Grobstein as set forth in the Application, you**
23 **must file a written objection and request for hearing, in the form required by Local**
24 **Bankruptcy Rule 9013-1(a)(7), no later than 15 days from the date of service of this**
25 **Notice (see the date below).** You must file your objection and request with the Clerk of
26 the United States Bankruptcy Court located at 255 East Temple Street, Los Angeles, CA
27 90012, and serve your objection upon the Debtor's bankruptcy counsel at the address
28 indicated in the upper left corner of the first page of this Notice. If any such response is

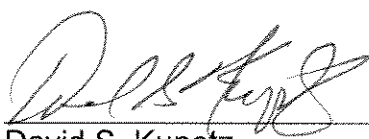
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timely received, the Debtor will set a hearing date on the Application and send out notice thereof. No hearing will be held if no response and request for hearing is received. The failure to file an objection to the Application may be deemed by the court as your consent to the relief requested therein. If you do not oppose the Application, you need not take any further action.

DATED: September 3, 2008 Respectfully submitted,

SulmeyerKupetz
A Professional Corporation

By: 

David S. Kupetz
Attorneys for eStyle, Inc.,
Debtor and Debtor in Possession

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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 September 3, 2008, I served the following document(s) described as **NOTICE OF APPLICATION BY DEBTOR IN POSSESSION FOR APPROVAL OF EMPLOYMENT OF ACCOUNTANTS (GROBSTEIN HORWATH & COMPANY LLP)** 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.

Direct Marketing Solutions
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8534 NE Alderwood Road
Portland, OR 97220

Wachovia Bank, National Association
Attn: TS Legal Risk Mgmt, Designated Officer
Mail Code NC 0817
301 South Tryon Street – Floor M7
Charlotte, NC 28288

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

Wachovia Bank, National Association
Attn: Mr. Rob Kendrick
Mail Code SC 1000
16 Broad Street
Charleston, SC 29401-3092

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

State of Washington - Depart of Rev & Employment
c/o Zachary Mosner, Asst. Attorney General
Bankruptcy & Collections Unit
800 Fifth Ave, Ste 2000
Seattle, WA 98104-3188

United Parcel Service
c/o Steven Sass
The Receivable Management Services Corp
307 International Circle, Suite 270
Hunt Valley, MD 21030

Internal Revenue Service
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Philadelphia, PA 19114

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First Assistant Attorney General
Business & Licensing
Attorney for Colorado Department of Revenue
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Internal Revenue Service
Insolvency I Stop 5022
300 North Los Angeles Street, Room 4062
Los Angeles, CA 90012-9903

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Attorney General
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Ben Franklin Station
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Washington, DC 20044

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San Jose, CA 95110

United States Department of Justice Tax Division
Civil Trial Section, Western Region
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Ben Franklin Station
Washington, DC 20044

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Oak IX Affiliates Fund, LP
Oak IX Affiliates Fund-A, LP
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Minneapolis, MN 55402

United States Attorney's Office Tax Division
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300 North Los Angeles Street
Los Angeles, CA 90012

Civil Process Clerk
United States Attorney's Office
Federal Building, Room 7516
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Los Angeles, CA 90012

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 September 3, 2008, at Los Angeles, California.


Debbie A. Perez

SERVICE LIST

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OFFICE OF THE UNITED STATES TRUSTEE

Office of the United States Trustee
Attn: Bruce Schildkraut, Esq.
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