

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

1 David S. Kupetz (CA Bar No. 125062)
Email:dkupetz@sulmeyerlaw.com
2 Mark S. Horoupian (CA Bar No. 175373)
mhoroupian@sulmeyerlaw.com
3 **SulmeyerKupetz**
A Professional Corporation
4 333 South Hope Street, Thirty-Fifth Floor
Los Angeles, California 90071-1406
5 Telephone: 213.626.2311
Facsimile: 213.629.4520

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

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

10
11 In re
12 ESTYLE, a Delaware corporation, dba
babystyle, Cadeau, and Cadeau Designs,
13
14 Debtor.
15
16 Tax I.D. No. 95-4712564
17
18

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

Chapter 11

**STATEMENT OF DISINTERESTEDNESS
FOR EMPLOYMENT OF PROFESSIONAL
PERSON UNDER F.R.B.P. 2014**

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

19 **1. Name, address and telephone number of the Professional submitting**
20 **this Statement:**

21 Howard B. Grobstein, CPA
22 Grobstein, Horwath & Company LLP
15233 Ventura Boulevard, 9th Floor
23 Sherman Oaks, California 91403
(818) 501-5200

24 **2. The Service to be rendered by the Professional in this case are**
25 **(specify):**

26 A. Prepare required income, sales, payroll and any other tax returns
27 required to be filed;
28

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

- B. Assist the Debtor with compliance with Office of the United States Trustee filing requirements;
- C. Provide tax consulting regarding a plan and disclosure statement and establishment of post-confirmation disbursement process or trust, if necessary;
- D. Reconstruction of records necessary to provide accounting and tax services;
- E. Provide bookkeeping and financial management for Debtor;
- F. Provide accounting and financial consulting related to analysis of avoidance actions and respond to inquiries from and/or assist the Committee with regard to the same;
- G. Any other financial services required by the Debtor and/or required in response to inquiries of the Committee.

3. The terms and source of the proposed compensation and reimbursement of the Professional are (specify):

After due notice, Grobstein will, pursuant to Bankruptcy code section 330 and 331, petition the court upon notice to creditors and interested parties, for an allowance of fees and reimbursable costs not more frequently than every 120 days, which petition will be heard upon notice to creditors and interested parties. Grobstein expects that its compensation will be based upon a combination of factors, including with limitation, its customary fees charged to clients, as those fees are adjusted from time to time, experience and reputation of the firm results achieved, difficulty of matters undertaken, preclusion from employment.

4. The nature and terms of retainer (i.e., non refundable versus an advance against fees) half by the Professional are (specify):

No retainer received.

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

5. The investigation of disinterestedness made by the Professional prior to submitting this statement consisted of (specify):

Applicant has reviewed the petition and schedules, list of creditors and related companies and has determined to be disinterested.

6. The following is a complete description of all of the Professional's connections with the debtor, principals of the debtor, insiders, the debtor's creditors, any other party or parties in interest, and their respective attorneys and accountants, or any person employed in the Office of the United States Trustee:

To the best of its knowledge, Grobstein has no prior relationship with the Debtor, principals of the Debtor, insiders, or any of the debtor's creditors. Grobstein has been previously employed by Applicant's counsel in the capacity of accountant, in various other non-related cases. Furthermore, Applicant's counsel has been previously employed by Grobstein in the sole capacity of general bankruptcy counsel, in other non-related cases in which a member of Grobstein was appointed Trustee.

7. The Professional is not a creditor, an equity security holder or an insider of the debtor, except as follows:

There are no exceptions.

8. The Professional is not and was not an investment banker for any outstanding security of the debtor.

No, he is/was not.

9. The Professional has not been within three (3) years before the date of the filing of the petition herein, an investment banker for a security of the debtor, or an attorney for such an investment banker in connection with the offer, sale or issuance of any security of the debtor.

No, he is/was not.

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

10. The Professional is not and was not, within two (2) years before the date of the filing of the petition herein, a director, officer or employee of the debtor or any investment banker for any security of the debtor.

No, he is/was not.

11. The Professional neither holds nor represents any interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor or an investment banker for any security of the debtor, or for any other reason, except as follows:

There are no exceptions.

12. Name, address and telephone number of the person signing the Statement on behalf of the Professional and the relationship of such person to the Professional:

Howard B. Grobstein, CPA
Grobstein, Horwath & Company LLP
15233 Ventura Boulevard, 9th Floor
Sherman Oaks, California 91403
(818) 501-5200

13. The Professional is not a relative or employee of the United States Trustee or a Bankruptcy Judge, except as follows:

There are no exceptions.

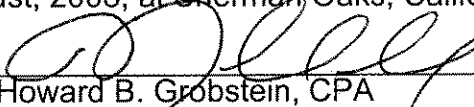
14. Total number of attached pages of supporting documentation: 0

15. After conducting or supervising the (investigation described in paragraph 5 above, I declare under penalty of perjury under the laws of the United States of America, that the foregoing is true and correct

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

except that I declare that paragraph 6 through 11 are stated on
information and belief.

Executed on the 2 day of August, 2008, at Sherman Oaks, California.


Howard B. Grobstein, CPA
Proposed Accountant for
Debtor and Debtor-in-Possession

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

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

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 **STATEMENT OF DISINTERESTEDNESS FOR EMPLOYMENT OF PROFESSIONAL PERSON UNDER F.R.B.P. 2014** 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.

11	Direct Marketing Solutions Attn: Michael Sherman, CEO 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
12		
13	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
14		
15		
16	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
17		
18		
19	United Parcel Service c/o Steven Sass	
20	The Receivable Management Services Corp 307 International Circle, Suite 270 Hunt Valley, MD 21030	Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114
21		
22	Carolyn Lievers, Esq. First Assistant Attorney General Business & Licensing Attorney for Colorado Department of Revenue 1525 Sherman St., 7 th Floor Denver, CO 80203	Internal Revenue Service Insolvency I Stop 5022 300 North Los Angeles Street, Room 4062 Los Angeles, CA 90012-9903
23		
24		
25	SwaddleDesigns, LLC Charles C. Robinson Garvey Schubert Barer 1191 Second Ave., 18 th Fl. Seattle, WA 98101-2939	Attorney General United States Department of Justice Ben Franklin Station P.O. Box 683 Washington, DC 20044
26		
27		
28		

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

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

Tax Collector County of Santa Clara
County Govt Center 6th Fl East Wing
70 West Hedding St
San Jose, CA 95110

Oak Investment Partners IX LP
Oak IX Affiliates Fund, LP
Oak IX Affiliates Fund-A, LP
90 S 7th Street, Suite 4550
Minneapolis, MN 55402

United States Department of Justice Tax Division
Civil Trial Section, Western Region
P.O. Box 683
Ben Franklin Station
Washington, DC 20044

United States Attorney's Office Tax Division
Federal Building, Room 7211
300 North Los Angeles Street
Los Angeles, CA 90012

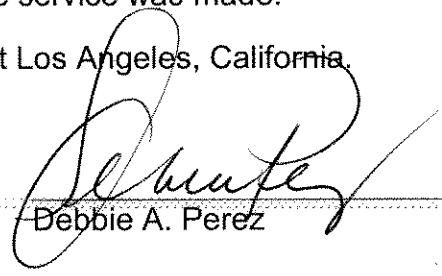
Civil Process Clerk
United States Attorney's Office
Federal Building, Room 7516
300 North Los Angeles Street
Los Angeles, CA 90012

BY E-MAIL OR ELECTRONIC TRANSMISSION: Based on a court order or an 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 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

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

SERVICE LIST

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

OFFICE OF THE UNITED STATES TRUSTEE

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

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
ilandsberg@lm-lawyers.com

COMMITTEE OF UNSECURED CREDITORS

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

PARTIES REQUESTING SPECIAL NOTICE

1800Diapers, Inc.
c/o Jeffery N. Pomerantz, Esq.
PACHULSKI STANG ZIEHL & JONES LLP
10100 Santa Monica Blvd., 11th Floor
Los Angeles, CA 90067-4100
jpomerantz@pszilaw.com

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

Bellevue Square Managers, Inc.
c/o John S. Kaplan, Esq.
Perkins Coie LLP
1201 Third Avenue, 40th Floor
Seattle, WA 98101-3099
JKaplan@perkinscoie.com

Bellevue Square Managers, Inc.
c/o Gabriel Liao, Esq.
Perkins Coie, LLP
1620 26th Street, 6th Floor – South

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 Santa Monica, CA 90404
GLiao@perkinscoie.com

2
3 Comptroller of Public Accounts of
the State of Texas
4 c/o Jay W. Hurst, Asst. Attorney General
Bankruptcy & Collections Division
5 P.O. Box 12548
Austin, TX 78711-2548
jay.hurst@oag.state.tx.us

6
7 Dream International USA, Inc.
c/o Samuel S. Oh, Esq.
Lim, Ruger & Kim, LLP
8 1055 West Seventh St., Ste. 2800
Los Angeles, CA 90017
9 sam.oh@lrklawyers.com

10 General Growth Management, Inc., as Agent
Attn: Kristen N. Pate, Assistant Gen. Counsel
11 110 N. Wacker
Chicago, IL 60606
12 gppbk@gpp.com

13 GRP II Investors, L.P.; GRP II Partners, L.P.;
GRP II, L.P.; Oak Investment Partners IX;
14 Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.
c/o Michael Foreman, Esq.
15 c/o Michelle Kreidler Dove, Esq.
DORSEY & WHITNEY LLP
16 250 Park Avenue
New York, NY 10177
17 foreman.michael@dorsey.com
dove.michelle@dorsey.com

18
19 Howard B. Grobstein, CPA
Grobstein, Horwath & Company LLP
15233 Ventura Boulevard, 9th Floor
20 Sherman Oaks, CA 91403
HGrobstein@horwathcal.com

21 Richard Alston
22 Steven Green
Kibel Green
23 Paulette Rua
3555 San Pasqual Street
24 Pasadena, CA 91107
ralston@kginc.com
25 sgreen@kginc.com
prua@kginc.com

26
27 Iron Mountain Information Management
c/o Frank F. McGinn
155 Federal Street, 9th Floor
28 Boston, MA 02110

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 ffm@bostonbusinesslaw.com

2 Iron Mountain Information Management
3 c/o R. Frederick Linfesty, Esq.
4 745 Atlantic Ave 10th Fl
Boston, MA 02111
Fred.linfesty@ironmountain.com

5 John Hancock Life Insurance Company (U.S.A.)
(Successor-In-Interest from the Manufacturers Life Insurance Company)
6 c/o David Seror, Esq.
7 c/o Anthony A. Friedman, Esq.
8 MOLDO DAVIDSON FRAIOLI SEROR & SESTANOVICH LLP
2029 Century Park East, 21st Floor
9 Los Angeles, CA 90067
dseror@mdfslaw.com
afriedman@mdfslaw.com

10 The Irvine Company, LLC
11 c/o Ernie Zachary Park, Esq.
12 BEWLEY, LASSLEBEN & MILLER, LLP
13215 E. Penn St., Ste. 510
14 Whittier, CA 90602-1797
ernie.park@bewleylaw.com

15 Kashwere LLC
16 19749 Bahama Street
17 Northridge, CA 91324
patty@kashwere.com

18 Robert A. Klyman, Esq.
Latham & Watkins, LLP
355 South Grand Avenue
Los Angeles CA 90071-1560
robert.klyman@lw.com

19 Maricopa County Treasurer
20 c/o Madeleine C. Wanslee, Esq.
GUST ROSENFELD P.L.C.
21 201 E. Washington, Ste. 800
Phoenix, AZ 85004-2327
mwanslee@gustlaw.com

22 Maricopa County Treasurer
23 c/o Soukup & Schiff, LLP
Attn: Scott A. Schiff
24 1801 Century Park East, Ste 470
Los Angeles, CA 90067
25 sas@soukup-schiff.com

26 Mxtana Avenue, LLC
27 c/o Jeffrey A. Krieger, Esq.
c/o Lina O. Balciunas, Esq.
Greenberg Glusker Fields Claman & Machtinger LLP
28 1900 Avenue of the Stars, 21st Floor

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 Los Angeles, CA 90067-4590
jkrieger@ggfirm.com
- 2 lbalciunas@ggfirm.com
- 3 New Breed, Inc.
c/o Franklin C. Adams, Esq.
- 4 c/o William J. Wall, Esq.
Best Best & Krieger LLP
- 5 3750 University Avenue, Suite 400
PO Box 1028
- 6 Riverside, CA 92502
franklin.adams@bbklaw.com
- 7 william.wall@bbklaw.com
- 8 NorthPark Partners, LP
c/o James H. Billingsley, Esq.
- 9 c/o Michael Heyman, Esq.
K&L Gates LLP
- 10 1717 Main Street, Suite 2800
Dallas, TX 75201
- 11 james.billingsley@klgates.com
michael.heyman@klgates.com
- 12 Shaw Valenza LLP
- 13 520 Capitol Mall, Suite 630
Sacramento, CA 95814
- 14 gvalenza@shawvalenza.com
- 15 Stokke LLC
Attn: Tor Christian Sorlie
- 16 1100 Cobb Place Blvd., Ste. 100
Kennesaw, GA 30144
- 17 tor.christian.sorlie@stokke.com
- 18 Stokke LLC
c/o Thomas Rosseland, Esq.
- 19 Bodker, Ramsey, Andrews, Winograd & Wildstein
One Securities Center
- 20 3490 Piedmont Road, Ste. 1400
Atlanta, GA 30305-4808
- 21 trosseland@brawwlaw.com
- 22 Taubman Landlords
(West Farms Mall LLC;
- 23 Willow Bend Shopping Center LP, et al.)
c/o Taubman Realty Group Limited
- 24 The Taubman Company
Attn: Andrew S. Conway
- 25 200 E. Long Lake Road, Ste. 300
Bloomfield Hills, MI 48303-0200
- 26 aconway@taubman.com
- 27 The Donovan Offices
Attn: James M. Donovan
- 28 Attn: Michael J. Glenn

1 Attn: John Monte
915 Wilshire Blvd., Ste. 950
2 Los Angeles, CA 90017
imdonovan@thedonovanoffices.com
3 mglenn@thedonovanoffices.com
montelaw@earthlink.net

4 TRS Acquisition Subsidiary, Inc.
5 c/o Robert R. Ouellette Esq.
Schottenstein Zox & Dunn Co., LPA
6 250 West Street, Suite 700
Columbus, OH 43215
7 rouellette@szd.com
danderson@szd.com

8 Wachovia Capital Finance Corporation (Western)
9 Attn: Robin Van Meter, Vice President
251 South Lake Avenue, Suite 900
10 Pasadena, CA 91101
robin.vanmeter@wachovia.com

11 Wachovia Capital Finance Corporation (Western)
12 c/o Leo D. Plotkin, Esq.
c/o Tom Lallas
13 815 Moraga Drive
Los Angeles, CA 90049
14 lplotkin@lsl-la.com
tlallas@lsl-la.com

15 Westfield, LLC and
16 The Macerich Company
17 c/o Thomas J. Leanse, Esq.
18 c/o Dustin P. Branch, Esq.

19 KATTEN MUCHIN ROSENMAN LLP
20 2029 Century Park East, Suite 2600
21 Los Angeles, CA 90067-3012
22 dustin.branch@kattenlaw.com

23 West Farms Mall LLC
24 c/o Nicholas B. Warnoff, Esq.
c/o Ivan M. Gold, Esq.
25 c/o Marlene & Natsis LLP
ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP
26 Three Embarcadero Center, 12th Floor
San Francisco, CA 94111-4074
27 igold@allenmatkins.com

28 Rob Opera, Esq.

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 Winthrop Couchot
660 Newport Center Drive, 4th Floor
2 Newport Beach, CA 92660
mwinthrop@winthropcouchot.com
3 ropera@winthropcouchot.com

4 Yvonne Besvold
c/o Michael Leight, Esq.
5 Law Offices of Michael Leight
6700 E. Pacific Coast Highway, Ste. 237
6 Long Beach, CA 90803
admin@leightlaw.net

7 **SECURED CREDITORS**

8 GRP Partners, L.P. et al.
9 Attn: Dana Kibler, Vice President
2121 Avenue of the Stars, Suite 1630
10 Los Angeles, CA 90067
Dana@GRPVC.com

11 Oak Investment Partners
12 Attn: Jerry Gallagher
90 South 7th Street, Suite 4550
13 Minneapolis, MN 55402
Jerry@oakvc.com

14 Oak Management Corporation
15 Attn: Mickey Johnston, Executive Assistant
90 South 7th Street, Suite 4550
16 Minneapolis, MN 55402
mickey@oakvc.com

17 Wachovia Capital Markets
18 Attn: Bruce Laughton, Managing Director
251 South Lake Ave., Suite 900
19 Pasadena, CA 91101
Bruce.laughton@wachovia.com

20
21
22
23
24
25
26
27
28