

1 David S. Kupetz (CA Bar No. 125062)
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3 **SulmeyerKupetz**
A Professional Corporation
4 333 South Hope Street, Thirty-Fifth Floor
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5 TeleB&Tone: 213.626.2311
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6 Bankruptcy Counsel for eStyle, Inc.,
7 Debtor and Debtor in Possession

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

11 In re

12 ESTYLE, INC., a Delaware corporation,
13 dba babystyle, Cadeau, and Cadeau
14 Designs,

15 Debtor.

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17
18
19 Tax Id # 95-4712564
20
21

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

Chapter 11

**DECLARATION OF DAVID S. KUPETZ
ATTESTING THAT NO OBJECTIONS AND
NO REQUESTS FOR HEARING HAVE
BEEN RECEIVED RE APPLICATION BY
DEBTOR AND DEBTOR IN POSSESSION
FOR APPROVAL OF EMPLOYMENT OF
GROBSTEIN, HORWATH & COMPANY
LLP AS ACCOUNTANTS**

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

22 I, David S. Kupetz, declare:

23 1. I am an attorney duly admitted and qualified to practice law before
24 the above-entitled court.

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

27 3. I am a member of the law firm **SulmeyerKupetz** ("SK"), a
28 professional corporation. SK is bankruptcy counsel to eStyle, Inc. (the "Debtor").

1 4. On September 3, 2008, the Debtor filed and served its "Application
2 by Debtor and Debtor in Possession for Approval of Employment of Grobstein, Horwath &
3 Company LLP as Accountants" (the "Application"). A true and correct conformed copy of
4 the Application is attached hereto as Exhibit A and is incorporated herein by this
5 reference.

6 5. On September 3, 2008, the Debtor also filed and served its "Notice
7 of Application by Debtor in Possession for Approval of Employment of Grobstein,
8 Horwath & Company LLP the ("Notice"). A true and correct copy of the Notice is attached
9 hereto as Exhibit B and is incorporated herein by this reference.

10 6. The Application and the Notice were filed and served in accordance
11 with Local Bankruptcy Rule 2014-1(b). The Application and the Notice were served on (i)
12 the United States Trustee, (ii) counsel for the official committee of unsecured creditors,
13 (iii) the Debtor's 20 largest unsecured creditors, (iv) all parties who had requested special
14 notice in the Debtor's chapter 11 case, (v) the Debtor's secured creditors (Wachovia
15 Capital Finance Corporation, GRP Partners, and Oak Investment Partners), and (vi)
16 certain other parties identified in the proofs of service attached to the Application and the
17 Notice. Service of the Application and the Notice were in compliance with Local
18 Bankruptcy Rule 2014-1(b).

19 7. In accordance with Local Bankruptcy Rule 2014-1(b)(3)(D), the
20 Notice stated that any response and request for hearing was to be filed no later than
21 fifteen (15) days from the date service of the Notice. Nineteen (19) days have now
22 passed since the Application and Notice were filed and served.

23 8. There has been no objection or other response received with respect
24 to the Application. Moreover, I have not received any notification of any requests for a
25 hearing on the Application nor am I aware of any party having any objection to the
26 granting of the Application.

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

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9. Contemporaneously with the submission of this Declaration, I shall lodge the Debtor's proposed order granting the Application.

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

EXECUTED THIS 22nd DAY OF SEPTEMBER, 2008, AT LOS ANGELES, CALIFORNIA.



DAVID S. KUPETZ

1 David S. Kupetz (CA Bar No. 125062)
Email:dkupetz@sulmeyerlaw.com
2 Mark S. Horoupian (CA Bar No. 175373)
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6 Bankruptcy Counsel for eStyle, Inc.,
7 Debtor and Debtor in Possession

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

11 In re
12 ESTYLE, a Delaware corporation, dba
babystyle, Cadeau, and Cadeau Designs,

14 Debtor.

16 Tax I.D. No. 95-4712564

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

Chapter 11

**APPLICATION OF DEBTOR AND DEBTOR
IN POSSESSION TO RETAIN GROBSTEIN,
HORWATH & COMPANY LLP AS
ACCOUNTANTS; DECLARATION OF
HOWARD B. GROBSTEIN RE
DISINTERESTEDNESS; DECLARATION
OF DAVID S. KUPETZ**

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

21 TO THE HONORABLE JUDGE SAMUEL L. BUFFORD, UNITED STATES
22 BANKRUPTCY JUDGE:

23 eStyle, Inc. ("Applicant" or the "Debtor"), debtor in possession in the above-
24 captioned case, represents as follows:

- 25 1. The Debtor commenced this bankruptcy case by filing a voluntary
26 petition under chapter 11 of the Bankruptcy Code on March 19, 2008.
27 2. The Debtor continues to administer its chapter 11 estate as a debtor
28 in possession.

1 3. The Office of the United States Trustee appointed an official
2 Committee of Creditors Holding Unsecured Claims (the "Committee") in this case on
3 April 10, 2008.

4 4. Pursuant to an Order of the Court entered on July 16, 2008, the
5 Debtor has sold (the "Sale") its business and substantially all of its assets (excluding
6 cash, accounts receivable, deposits with merchant credit card processors, and certain
7 other claims and limited assets) to TRS Acquisition Subsidiary, Inc. (the "Purchaser"), a
8 portfolio company of Hancock Park Capital II, L.P. The Sale to the Purchaser closed on
9 July 21, 2008.

10 5. Also on July 21, 2008, in accordance with authorization of the Court,
11 the Debtor's senior secured lender, Wachovia Capital Finance Corporation (Western)
12 ("Wachovia"), was paid in full from the Sale proceeds.

13 6. Oak Investment Partners, IX, Limited Partnership, a Delaware
14 Limited Partnership, Oak IX Affiliates Fund, Limited Partnership, a Delaware Limited
15 Partnership, and Oak IX Affiliates Fund – A Limited Partnership, a Delaware Limited
16 Partnership (collectively, the "Oak Entities"), GRP II, L.P., a Delaware Limited
17 Partnership, GRP II Partners, L.P., a Delaware Limited Partnership, and GRP II
18 Investors, L.P., a Delaware Limited Partnership (collective, the "GRP Entities") are
19 creditors of the Debtor asserting secured claims against the Debtor that were
20 subordinated to the claims of Wachovia prior to the satisfaction of Wachovia's claim from
21 the sale Proceeds. The Oak Entities and the GRP Entities are sometimes collectively
22 referred to herein as the "Bridge Lenders".

23 7. In accordance with a stipulation between the Bridge Lenders, the
24 Debtor, and the Committee approved by an order of the Court entered on May 9, 2008,
25 the Bridge Lenders have subordinated their secured claims to certain administrative
26 expenses incurred by the Debtor and the Committee in this case.

27 8. The former management and employees of the Debtor have been
28 hired by the Purchaser.

1 9. The Debtor, the Bridge Lenders, and the Committee agree that the
2 Debtor should move forward with the administration of this case and the presentation of a
3 liquidating chapter 11 plan (the "Plan").

4 10. The Debtor's Board of Directors (the "Board") has appointed James
5 K. Baer ("Jim Baer") as an officer of the Debtor to replace the Debtor's prior management
6 and officers who are now employed by the Purchaser. Further, the Debtor, the
7 Committee, and the Bridge Lenders have stipulated (the "Stipulation") to the appointment
8 of Jim Baer as the "Responsible Officer" for the Debtor to replace the Debtor's prior
9 management and to fulfill the role of management of the debtor in possession in this
10 case. A motion for approval of the Stipulation is pending before the Court.

11 11. The Stipulation also contemplates the Debtor's retention, subject to
12 approval of the Court, of the accounting firm Grobstein, Horwath & Company LLP
13 ("Grobstein") to work with the Responsible Officer and provide accounting services to the
14 extent required by the Debtor.

15 12. The Debtor requires the services of an accountant in order to
16 properly continue forward with the administration of this case. Applicant has determined
17 that it is necessary to retain the services of an accountant to provide certain specified
18 services as well as those typically provided by a certified public accountant. Specifically,
19 the Debtor proposes to retain an accountant to perform, among other tasks, the following
20 specific acts:

- 21 A. Prepare required income, sales, payroll and any other tax
- 22 returns required to be filed;
- 23 B. Assist the Debtor with compliance with Office of the United
- 24 States Trustee filing requirements;
- 25 C. Provide tax consulting regarding a plan and disclosure
- 26 statement and establishment of post-confirmation
- 27 disbursement process or trust, if necessary;
- 28

- 1 D. Reconstruction of records necessary to provide accounting
2 and tax services;
- 3 E. Provide bookkeeping and financial management for Debtor;
- 4 F. Provide accounting and financial consulting related to analysis
5 of avoidance actions and respond to inquiries from and/or
6 assist the Committee with regard to the same;
- 7 G. Any other financial services required by the Debtor and/or
8 required in response to inquiries of the Committee.

9 13. Applicant seeks to employ Grobstein as its accountants effective as
10 of August 25, 2008. Grobstein is experienced in insolvency related matters, including
11 providing accounting services to various interested parties, including trustees, creditors
12 and debtors-in-possession, and it is well able to perform the accounting services required
13 in this case. The breadth of Grobstein's experience is set forth in the firm's biographies
14 attached as Exhibit "1" to the Declaration of Howard B. Grobstein ("Grobstein
15 Declaration"), appended hereto.

16 14. Applicant proposes to retain Grobstein upon the following basis:
17 except as the Court may otherwise determine, after due notice, Grobstein will, pursuant
18 to Bankruptcy Code sections 330 and 331, petition the Court upon notice to creditors and
19 interested parties, for an allowance of fees and reimbursable costs not more frequently
20 than every 120 days, which petition will be heard upon notice to creditors and interested
21 parties. Grobstein expects that its compensation will be based upon a combination of
22 factors, including without limitation, its customary fees charged to clients, as those fees
23 are adjusted from time to time, experience and reputation of the firm, time expended,
24 results achieved, novelty and difficulty of matters undertaken, including time limitations
25 imposed, preclusion from other employment, desirability of the case, and nature and
26 length of the professional relationship and awards in similar cases. Attached as Exhibit 2
27 is a schedule of Grobstein's current hourly rates. There will be no written employment
28

1 agreement, separate from this application and the order to be obtained hereon, and the
2 only source of payment or compensation is the estate.

3 15. To the best of Applicant's knowledge, Grobstein: (a) does not hold or
4 represent any interest adverse to the Debtor, the Committee, the creditors, and the
5 estate; (b) has no connection with the Debtor, the Committee, the creditors, any other
6 party in interest, their respective attorneys and accountants, the United States Trustee, or
7 any bankruptcy judge presiding in the United States Bankruptcy Court; and (c) is
8 disinterested as that term is defined in 11 U.S.C. Sec. 101(14) and 11 U.S.C. Sec.
9 327(a). Attached as Exhibit "5" is Grobstein's Statement of Disinterestedness filed with
10 the United States Bankruptcy Court.

11 16. Neither Applicant nor Grobstein have a pre-petition claim against the
12 estate.

13 17. Applicant has caused notice of this application to be given to those
14 entitled thereto pursuant to the Court's revised order limiting notice entered in this case
15 on April 10, 2008. Attached as Exhibit "4" is a copy of the Notice. Attached as Exhibit "6"
16 is a copy of the proposed order the Debtor plans to present approving this Application.

17 **WHEREFORE**, Applicant prays for an order of this Court authorizing the
18 employment of Grobstein, Horwath & Company LLP, pursuant to 11 U.S.C. § 327(a) and
19 11 U.S.C. § 1107(a), and in accordance with Rule 2014(a) of the Federal Rules of
20 Bankruptcy Procedure and Local Bankruptcy Rule 2014-1(b), as accountants to the
21 Debtor, at the expense of the estate, effective as of August 25, 2008.

22

23 DATED: September 3, 2008

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SULMEYERKUPETZ
A Professional Corporation

By: 

David S. Kupetz
Mark S. Horoupian

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

DECLARATION OF HOWARD B. GROBSTEIN

I, Howard B. Grobstein, do hereby declare as follows:

1. I am a Certified Public Accountant and a Partner in the accounting firm of Grobstein, Horwath & Company LLP ("Grobstein"), Certified Public Accountants, the firm proposed by the Debtor and Debtor-in-Possession ("Debtor") to be employed herein as the accountants.

2. Grobstein is willing to accept employment by the Debtor and Debtor-in-Possession on the basis set forth in the application to which this declaration is attached.

3. Except as may be otherwise herein set forth, neither I nor Grobstein nor any member of Grobstein have any connection with the Debtor, the Unsecured Creditors' Committee, its creditors, the Office of the U.S. Trustee, any other party in interest, or the Debtor's or Committee's respective attorneys, and represent no interest in this estate, adverse or otherwise.

4. Grobstein is willing to accept as compensation such amount as hereafter is allowed by this Court. Attached hereto as Exhibit "1" and incorporated herein by reference is a copy of the firm's biography setting forth the experience and accomplishments of its professionals.

5. Grobstein will petition the Court for fees and will base its requested fees on its customary hourly fees charged to clients who pay it, as those fees are adjusted from time to time. A Notice of Rate Change will be submitted to the Office of the U.S. Trustee when the fees are adjusted.

6. Attached hereto, marked as Exhibit "2" and incorporated herein by this reference, is a schedule of the current hourly rates regularly charged by Grobstein to its regularly paying clients. These rates are on file at the Office of the United States Trustee and may change from time to time. The hourly rates in effect as this case progresses will be one of the factors upon which Grobstein will base its request for compensation.

1 7. Attached hereto as Exhibit "3" and incorporated herein by reference
2 is a list of the firm's rate of reimbursement for expenses incurred.

3 8. There is no oral or written employment agreement, except an
4 agreement by Grobstein to accept as compensation such sum as the Court may deem
5 reasonable, and the only source of payment will be from property of the estate as
6 authorized by the Court. The firm has not received nor is it seeking any retainer or
7 advance payment of fees.

8 9. To the best of Applicant's knowledge and except as discussed in this
9 Application, Grobstein: (a) does not hold or represent any interest adverse to the Debtor,
10 the creditors, and the estate; (b) has no connection with the Debtor, the creditors, any
11 other party in interest, their respective attorneys and accountants, the United States
12 Trustee, or any bankruptcy judge presiding in the United States Bankruptcy Court; and
13 (c) is disinterested as that term is defined in 11 U.S.C. Sec. 101(14) and 11 U.S.C. Sec.
14 327(a). Attached as Exhibit "5" is Grobstein's Statement of Disinterestedness filed with
15 the United States Bankruptcy Court.

16 10. All of the facts alleged herein are within my own personal knowledge,
17 and if called upon to testify, I could and would testify competently thereto.

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

19 EXECUTED THIS 2 DAY OF SEPTEMBER 2008, AT SHERMAN OAKS,
20 CALIFORNIA.

21 

22 _____
23 HOWARD B. GROBSTEIN, CPA
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DECLARATION OF DAVID S. KUPETZ

I, David S. Kupetz, declare:

1. I am an attorney at law, duly qualified and licensed to practice before the above-entitled court.

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

3. I am a member of the law firm of SulmeyerKupetz ("SK"), a professional corporation.

4. SK is bankruptcy counsel for eStyle, Inc. ("Applicant" or the "Debtor").

5. The Debtor commenced this bankruptcy case by filing a voluntary petition under chapter 11 of the Bankruptcy Code on March 19, 2008.

6. The Debtor continues to administer its chapter 11 estate as a debtor in possession.

7. The Office of the United States Trustee appointed an official Committee of Creditors Holding Unsecured Claims (the "Committee") in this case on April 10, 2008.

8. Pursuant to an Order of the Court entered on July 16, 2008, the Debtor has sold (the "Sale") its business and substantially all of its assets (excluding cash, accounts receivable, deposits with merchant credit card processors, and certain other claims and limited assets) to TRS Acquisition Subsidiary, Inc. (the "Purchaser"), a portfolio company of Hancock Park Capital II, L.P. The Sale to the Purchaser closed on July 21, 2008.

9. Also on July 21, 2008, in accordance with authorization of the Court, the Debtor's senior secured lender, Wachovia Capital Finance Corporation (Western) ("Wachovia"), was paid in full from the Sale proceeds.

10. Oak Investment Partners, IX, Limited Partnership, a Delaware Limited Partnership, Oak IX Affiliates Fund, Limited Partnership, a Delaware Limited

1 Partnership, and Oak IX Affiliates Fund – A Limited Partnership, a Delaware Limited
2 Partnership (collectively, the “Oak Entities”), GRP II, L.P., a Delaware Limited
3 Partnership, GRP II Partners, L.P., a Delaware Limited Partnership, and GRP II
4 Investors, L.P., a Delaware Limited Partnership (collective, the “GRP Entities”) are
5 creditors of the Debtor asserting secured claims against the Debtor that were
6 subordinated to the claims of Wachovia prior to the satisfaction of Wachovia’s claim from
7 the sale Proceeds. The Oak Entities and the GRP Entities are sometimes collectively
8 referred to herein as the “Bridge Lenders”.

9 11. In accordance with a stipulation between the Bridge Lenders, the
10 Debtor, and the Committee approved by an order of the Court entered on May 9, 2008,
11 the Bridge Lenders have subordinated their secured claims to certain administrative
12 expenses incurred by the Debtor and the Committee in this case.

13 12. The former management and employees of the Debtor have been
14 hired by the Purchaser.

15 13. The Debtor, the Bridge Lenders, and the Committee agree that the
16 Debtor should move forward with the administration of this case and the presentation of a
17 liquidating chapter 11 plan (the “Plan”).

18 14. The Debtor’s Board of Directors (the “Board”) has appointed James
19 K. Baer (“Jim Baer”) as an officer of the Debtor to replace the Debtor’s prior management
20 and officers who are now employed by the Purchaser. Further, the Debtor, the
21 Committee, and the Bridge Lenders have stipulated (the “Stipulation”) to the appointment
22 of Jim Baer as the “Responsible Officer” for the Debtor to replace the Debtor’s prior
23 management and to fulfill the role of management of the debtor in possession in this
24 case. A motion for approval of the Stipulation is pending before the Court.

25 15. The Stipulation also contemplates the Debtor’s retention, subject to
26 approval of the Court, of the accounting firm Grobstein, Horwath & Company LLP
27 (“Grobstein”) to work with the Responsible Officer and provide accounting services to the
28 extent required by the Debtor.

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

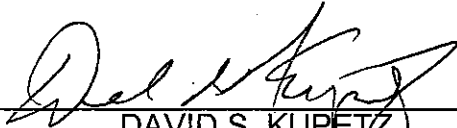
- 7 A. Prepare required income, sales, payroll and any other tax
- 8 returns required to be filed;
- 9 B. Assist the Debtor with compliance with Office of the United
- 10 States Trustee filing requirements;
- 11 C. Provide tax consulting regarding a plan and disclosure
- 12 statement and establishment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

22 17. By the foregoing application, the Debtor seeks to employ Grobstein
23 as is accountants effective as of August 25, 2008. The Debtor believes that Grobstein is
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1 experienced in insolvency related matters and is well able to perform the accounting
2 services required in this case.

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

4 EXECUTED THIS 3rd DAY OF SEPTEMBER, 2008, AT LOS ANGELES,
5 CALIFORNIA.

6 
7 _____
8 DAVID S. KUPETZ

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11 SulmeyerKupetz, A Professional Corporation
12 333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR
13 LOS ANGELES, CALIFORNIA 90071-1406
14 TEL. 213.626.2311 • FAX 213.629.4520
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EXHIBIT 1

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

PARTNER AND PRINCIPALS

DAVID M. AGLER, JD, LL.M., New York University School of Law (LL.M. Taxation, 1981) and Pepperdine University School of Law (J.D., 1980) is the firm's Director of Taxation. Mr. Agler practices in the area of international and domestic taxation including insolvency taxation. He has extensive experience in planning and structuring acquisitions, reorganizations and dispositions of solvent and insolvent businesses and property by foreign and domestic persons including individuals, sole proprietorships, corporations, limited liability companies, partnerships and trusts. Mr. Agler is also experienced in federal and California income, gift and estate tax planning for U.S. citizens, resident aliens and nonresident aliens. Mr. Agler was previously a tax partner for seven years in a national law firm, for the Los Angeles office. He is a member of the tax and international sections of the American, California and Los Angeles County Bar Associations. He is the past Chairman of the Pass-Through Entities subsection of the Tax Section of the Los Angeles County Bar Association.

DAVID BRAUER, Syracuse University, School of Management, New York (B.S. in Accounting and Marketing, 1995) is a partner in the Entertainment/Compliance practice.

ROBERT CHIU, is a principal in the firm's accounting and Auditing Department, and heads up the firm's Pacific Rim Practice. He has 16 years of experience in financial analysis and consulting, including specialization in forensic accounting and international commerce matters.

THOMAS DULEK, CPA, (Certified Public Accountant in California & Washington.) Washington State University (B.A. Business Administration, 1980) is a partner in the firm's Audit Department.

DAVID K. GOTTLIEB, CPA, New York University (B.S. Accountancy, 1980) has been a Partner of the firm since 1990 and is a Partner in the firm's Insolvency/Litigation Support and

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

Accounting and Audit Departments. He has been an expert witness in several bankruptcy related cases, testifying in matters of insolvency, and forensic accounting issues. He is a member of the Panel of Trustees working on behalf of the U.S. Trustee's Office. Mr. Gottlieb is a member of the AICPA; the Association of Certified Fraud Examiners; the Litigation Support Committee for the California Society of CPA's; the National Association of Bankruptcy Trustees; the American Bankruptcy Institute; and the Los Angeles Bankruptcy Forum. He has spoken to various professional groups including banks and asset based lenders.

HOWARD B. GROBSTEIN, CPA, California State University Northridge (B.S. Accountancy, 1994) is a Partner in the firm's Insolvency and Litigation Support Department. He has acted as a Chapter 7 and Chapter 11 Trustee in the Central and Northern Districts of California. He has testified as an expert witness in bankruptcy and litigation related matters. Mr. Grobstein has conducted numerous fraud investigations. He is a member of the Board of Directors of the California Receiver's Forum and the Chairman of the Membership Committee for that same organization. He is a member of the American Institute of Certified Public Accountants, California Society of CPA's, the Association of Certified Fraud Examiners, the National Association of Bankruptcy Trustees, the American Bankruptcy Institute and the Los Angeles Bankruptcy Forum.

MICHAEL J. GROBSTEIN, CPA, California State University Northridge, has been the firm's managing partner/director for over 25 years. Mr. Grobstein's primary expertise is in taxation. He is a member of the AICPA, the Partnership Taxation Sub-Committee of the AICPA, the Cal Society of CPA's, the Textile Professional Club, and many other professional and civic organizations.

ALAN L. KAHN, CPA, CIRA, Northern Illinois University (B.S. Accountancy, 1976) is a Partner in the firm's Insolvency and Litigation Support Department with 30 years experience. He has performed forensic accounting functions in numerous bankruptcy and receiver cases and has been

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

appointed as an expert witness in many of these cases. He also acts as a substitute Trustee at occasional 341(a) hearing on behalf on his partners who are panel trustee. Mr. Kahn is a member of the AICPA; the Cal Society of CPA's; the Association of Insolvency and Organizer Advisors and the Los Angeles Bankruptcy Forum.

MICHAEL KANE, is a partner is our Business Taxation and Management department.

JERRY S. LeVINE, CPA, California State University Northridge (B.S. Accountancy, 1971) is a Partner of the firm's Accounting and Audit Department and a member of the Insolvency and Litigation Support Department. He has experience in foodservice and franchise restaurant operations. He has been named as an expert witness in several cases. Mr. LeVine is a member of the AICPA and the Cal Society of CPAs.

JAY S. MANGEL, CPA, California State University Northridge (B.S. Accountancy, 1979) has been a Partner of the firm since 1987. He is the partner-in-charge of the firm's apparel and manufacturing industry group. Mr. Mangel has extensive experience with entrepreneurial ventures, as well as mature companies, and has spearheaded teams involved in assisting with sales, mergers, acquisitions and liquidations of businesses. Mr. Mangel is a member of the AICPA and the California Society of CPA's. He has spoken to various professional organizations, including banks and asset based lenders.

DANIEL McCONAUGHY, College of Charleston (SC), (B.S. in Business Administration, 1976) Northern Kentucky University, (Finance, 1990); University of Cincinnati, (Ph.D. in Finance, 1994) specializes in business valuation and corporate finance. He is Director of Valuation Services and supports the firm in matters of Financial Economics and Statistics.

KEENEN MILNER, University of Southern California has been a Systems Analyst in the firm's Management Information System Department ("MIS") since 1995. Mr. Milner has worked in

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

the computer industry for the past 10 years, and has designed and implemented both Novell and Windows NT networks.

JOHN K. MODLIN, CPA, California State University Long Beach (B.S. Accountancy, 1980) has been a Partner of the firm since 1994 in the firm's Accounting and Audit Department. He has more than 15 years of accounting and auditing experience with closely held businesses primarily in the textile and apparel industries. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. He has spoken to various professional groups including factors and other asset based lenders.

THOMAS PERRY, CPA, California State University, Hayward (M.B.A. Federal Taxation, 1983) is a partner at our firm.

DAVID W. ROBERTS, CPA, CIRA, CFE Brigham Young University, (Masters of Accountancy, 1984) has 24 years experience and is a Partner in the firm's Insolvency and Litigation Support Departments. He has been an expert witness in bankruptcy and state court cases, testifying in matters of insolvency, forensic accounting and fraud. He has provided trial, deposition and grand jury testimony. Mr. Roberts has provided services for Court-appointed Creditor Committees, Examiners, or Trustees in Chapter 11 or 7 and state court receivers. He has assisted with operations or liquidation of businesses, required trustee compliance reporting, and analysis and/or implementation of complex plans of reorganization. Mr. Roberts is a member of the American Bankruptcy Institute; the Association of Insolvency and Restructuring Advisors; the Los Angeles Bankruptcy Forum; the Association of Certified Fraud Examiners; the State Litigation Sections Steering Committee for the California Society of CPA's; The Utah Association of CPA's; and the AICPA.

JAMES ROBERTS, CPA, Brigham Young University (B.S. Accounting 1985); California State University Northridge (M.S. Taxation, 1993) has been with the firm since 1988, was promoted to

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

tax partner in 1998, and has over nine years of experience in the tax field. Mr. Roberts is a member of the AICPA and the California Society of CPAs. He is presently serving as a subcommittee chairman of the International Taxation Committee of the Los Angeles Chapter of the California Society of CPAs.

STEVEN C. SALCH, B.B.A. 1965, Cox School of Business, J.D. 1968, Dedman School of Law, Southern Methodist University, Dallas, Texas, is a Senior Director of Taxation and Partner in the Firm, having joined the Firm after almost 40 years of tax and international business practice with Fulbright & Jaworski L.L.P., an international law firm. He is an experienced mediator of tax and commercial disputes. He is the Vice Chair of the American College of Tax Counsel and a Past Chair of the Section of Taxation of the American Bar Association.

ALFRED H. SIEGEL, CPA, California State University Northridge (B.S. Accountancy, 1972) has been a Partner of the firm since 1983 and is the Partner in charge of the firm's Insolvency/Litigation Support Department. He has been an expert witness in several bankruptcy related cases, testifying in matters relating to insolvency. He is a member of the Panel of Trustees working on behalf of the U.S. Trustee's Office. Mr. Siegel is a former member of the Board of Directors of the Los Angeles Bankruptcy Forum and co-chairman of the Trustee Subcommittee of the American Bankruptcy Institute. He is a member of the AICPA; the Association of Certified Fraud Examiners; the Litigation Support Committee for the California Society of CPA's; the Association of Insolvency Accountants; and the National Association of Bankruptcy Trustees. He has spoken to various professional groups including law firms and creditor grantor organizations.

JOSHUA TEEPLE, CPA, CFE, University of Colorado, Boulder (B.S. Business Administration, 1997), Mr. Teeple is a partner in the firm's Insolvency and Litigation Consulting

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

department. Mr. Teeple specializes in providing forensic accounting and computer consulting services.

SUSAN TOMLINSON, CPA, California State University Northridge (B.S. Accountancy, 1981; Masters in Taxation, 1988) is a Partner in the firm's Tax Department. She has written several articles on bankruptcy tax related subjects and spoken to various groups on various tax related subjects. She has advised many bankruptcy trustees and their counsel regarding income tax planning, structuring, and compliance issues in both insolvency and receivership matters including debt restructuring and cancellation, abandonment of assets and discharge of taxes. Ms. Tomlinson is a member of the AICPA, the Cal Society of CPAs, the Taxation Section of the L.A. County Bar Association, the Los Angeles Bankruptcy Forum, the Association of Insolvency Accountants and the National Association of Bankruptcy Trustees.

VALUATION

VINCENT COVRIG, PhD in Economics from Arizona State University (1999), Chartered Financial Analyst (CFA) since 1998, is a Senior Analyst in the Valuation Department. He is also a professor of Finance at California State University, Northridge, and published over a dozen papers in top academic and industry journals.

DAVID CHUANG (TSUNG-YING), MBA, CPA, Wake Forest University, Babcock Graduate School of Management, 2007, is the Valuation Analyst in the firm's Economic Analysis (Valuation) Department and has 3 years audit experience at PricewaterhouseCoopers, and several years experience in financial industry as well as Taiwanese Navy.

BRIAN H. LEE, BS, California State University of Northridge, is a senior financial analyst in the firm's Economic Analysis, Valuation, Damage Assessment & Expert Service Department and has 5 years experience as a valuation analyst.

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

MANAGERS

HOWARD BRENNEMAN, Ohio University, (BBA, Accounting, 1998), is a tax manager in the firm's Tax Department.

TODD J. HEIN, CPA, University of California, Los Angeles (B.A. Economics, 1982); Golden Gate University (M.S. Taxation, 2001) is a manager in the firm's Tax Department. He is a member of the California Society of CPA's and the American Institute of CPA's.

ANAHID HOVSEPIAN, California State University, Northridge (Bachelor of Science Degree, May 1985, certified as CPA in 1987) is a Senior Tax Accountant in the firm's Tax Department with over 15 years of experience as an accountant.

JOSEPH MAGID, CPA, JD, Pace University, New York (B.B.A. Accounting, 1984); Benjamin N. Cardozo School of Law (J.D., 1993) is a senior manager in the firm's Tax Department. Mr. Magid has over 13 years of experience in the tax field.

VIRGINIA SALINAS, CPA, University of Iowa (MBA Finance, 1988); University of Northern Iowa (B.A. Accounting, 1980) is a senior manager in the firm's Audit Department.

EDWARD SKINNER, California State University Long Beach (B.A. Economics, 1985) is a manager in the firm's Bankruptcy and Insolvency Department and has 15 years of experience in accounting.

MARTIN LUKE SNIIEWSKI, CPA, BS, California State University, Northridge, 2001, is a supervisor in the audit department and has been in public accounting for 6 years; 3 years of private experience of a public company.

ROSA WONG, California State Polytechnic University, Pomona (B.S. in Accounting, 1994) is a senior manager in the firm's Audit Department.

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

YAN ZHANG, MBA, Finance, 2003; CPA, CFA Level II candidate; tri-lingual Chinese, English and Japanese; is an audit supervisor in the firm's audit department working with clients in both public and private sectors in wide range of industries.

ADMINISTRATIVE CONSULTANTS

MIRNA BOUTERIE, is an administrative assistant in the firm's Tax Department.

RANDY COHEN, is the firm's Director of Client Relations and Collections.

DANIEL COHEN, is an administrative assistant in the firm's Insolvency and Litigation Department.

TIM DUNKLE, is an administrative assistant for the firm.

SHEENA DEHOYOS, is an administrative assistant in the firm's Insolvency and Litigation Department.

PAM GIANNI, is an administrative assistant in the firm's Tax Department.

BITA GOEL KAMRAN, University of California Los Angeles (B.A. in Political Science and a minor in Public Policy, 2003) and UCLA Extension, Paralegal Studies, October 2005 is an Assistant Trustee Administrator in the firm's Insolvency Department.

GARY GOMEZ, is an administrative assistant in the firm's Insolvency and Litigation Department.

ROBERTA GOODFRIED, is the firm's lead Administrator.

ALISA GOTTLIEB, University of West L.A. Law, School of Paralegal Studies, 1996, is a bankruptcy trustee administrator in the firm's Insolvency Department and has ten years experience as a bankruptcy administrator.

LISA IRVING, Pierce College, Paralegal Studies, 1996, is a bankruptcy trustee administrator in the firm's Insolvency Department and has 10 years experience as a bankruptcy administrator.

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

ANNA MARDAYAN, is an administrative assistant in the firm's Tax Department.

MICHELLE MARION, is an administrative assistant in the firm's Insolvency Department.

MARLON MARTINEZ, is an administrative assistant for the firm.

JESSICA McCONAUGHY, is an intern for the firm and attends University of Pennsylvania.

MELISSA RAVO, California State University, Northridge,

(Bachelor of Science, 1999) is an administrative assistant in the firm's Insolvency Department.

PAMELA SMITH, University of California Los Angeles (B.A. English, 1984) and University of West Los Angeles School of Paralegal Studies (Litigation and Corporations, 1987) is an executive assistant in the firm's Administrative Department.

JENNIFER BUTLER, performs clerical duties for the Entertainment/Business Management department.

RYAANN ZIEGLER, is an administrative assistant for the firm's Billing Department.

SENIOR LITIGATION CONSULTANTS

BARBARA BARTON, West Los Angeles College, is an accountant in the Insolvency and Litigation Department and has 20 years of experience in accounting.

EILEEN BLANKENHORN, California State University Northridge is senior in the firm's Bankruptcy and Insolvency Department and has 15 years of experience in accounting.

BEN HOWARD, University of Denver (B.S. Accounting, 1999) University of Denver, (MACC. Accounting, 2000), is a Litigation Technology Consultant in the firm's Insolvency and Litigation Department.

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

PATRICIA SENIO, California State University Los Angeles (B.S. Accountancy, 1976) is a senior accountant in the firm's Insolvency and Litigation Department and has 20 years of experience in private accounting.

SENIOR ACCOUNTANTS

SAMUEL BRONFIN, California State University Northridge (B.S. Accountancy, 1978) is a senior accountant in the firm's Tax Department. Mr. Bronfin has over 12 years of tax related experience in the firm.

NOEL CHAN, California Polytechnic State University (B.A. in Business Administration, 1992) is Senior Accountant in the Audit Department.

DANIEL SONG, University of California at Davis (BA in Managerial Economics) is a senior audit manager in the Audit and Accounting department. He has experience in both the private and public sectors.

HILDA GUTIERREZ, BS in Accountancy, California State University, Northridge, 2001, and CPA in 2005 is a senior accountant in the audit department and has 7 1/2 years of accounting experience.

DAVID IMPINK, BA, University of Cal Poly San Luis Obispo, Agricultural Business, 2005, is a senior auditor in the firm's Audit Department and has 2.5 years experience as an auditor.

ISABEL KIM, CPA, University of California Los Angeles (B.A. Economics/International Area of Studies, 1999) is a senior in the firm's Tax Department.

EMMA REWKIEWICZ, (Bachelor of Business Management, Monash University, Melbourne, Australia 2002, Bachelor of Business Accounting, Monash University, Melbourne, Australia, 2004) and is a senior accountant in the firm's Audit Department.

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

ASSOCIATE ACCOUNTANTS

SARKIS BARGSEGYAN, is an intern in the firm's Insolvency & Litigation Department.

HERBERT KLEIN, California State University, Los Angeles (BA, MA) is an SEC, Audit, Accounting and Financial Consultant employed by Grobstein, Horwath & Company LLP as necessary.

KERMITH BOFILL, California State University Northridge (B.S. in Accountancy-expected completion Summer 2007) is an associate accountant in the firm's Taxation Department.

BRET BONNER, BS in Accountancy, California State University, Northridge, 2007, Associate Accountant in the firm's Insolvency Department with 1 year of experience.

HANNAHN NGUYEN, California State University, Long Beach (Bachelor of Business Administration in Accountancy) is an associate accountant in the Audit and Accounting department. She is based in our Orange County office.

JEFFREY FISHEL, California State University Northridge (B.S. in Accountancy and B.S. in Business Administration/Business Law, 2004) is a manager in the firm's Audit Department.

ANNA CUELLAR, University of Texas at Austin (MA in Professional accounting) and University of Southern California (BA in Economics) is a supervisor in the insolvency department. She performs worldwide distribution royalty audits, and is responsible for executing financial statement audits of public and private companies.

JANE GACHUCHA, California State University Northridge (B.S. in Accountancy, 2005) is a staff accountant in the firm's Audit Department.

LUIS GODINEZ, California State University Northridge (B.S. in Accountancy, 2005) is an associate accountant in the firm's Audit Department.

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

SABA HAMEDANI, BS in Accounting, Finance, and Real Estate from California State University, Northridge, 2008. Is an Associate Accountant in the firms Bankruptcy and Litigation department.

CHUN-LAN HSU (Orchid), BS, California State University, Northridge, Accountancy, 2006, is an associate accountant in the firm's Audit Department and has seven months experience as an auditor.

EDIT ISAYAN, MAFM (Master of Accounting and Financial Management), Keller Graduate School of Management, 2007, BA-Psychology, California State University, Northridge, 2003, is an Associate Accountant in the firm's Tax Department.

AMY KELLAR, California Lutheran University (B.S. Accounting, 2003) is an associate accountant in the firm's Taxation Department.

KAREEN MARAYA, University of the Philippines (B.S. in Business Administration and Accountancy, 1998) is an associate accountant in the firm's Audit Department.

TINA NERPIO, University of California, Santa Barbara (B.A. in Economics w/ and emphasis in Accounting, 1998) is an associate accountant in the firm's Tax Department.

BOJANA PAJIC, BS, California State University, Northridge, June 2006, Associate Accountant in audit department and has nearly two years experience as an auditor.

BORIS PANIAGUA, is an associate accountant working in the firm's Insolvency and Litigation Department.

DANELLE RODRIGUEZ, California State University Northridge (B.S. in Accountancy, 2004) is an associate accountant in the firm's Litigation and Insolvency Department.

STEVEN ROOPENIAN, is an associate accountant in the firm's Insolvency and Litigation Department.

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

SEAN SKURO, University of Colorado at Boulder (B.S. Business Administration, 2004) is an associate accountant in the firm's Audit Department.

JOLINA YOO, BS in Accountancy, California State University, Northridge, 2005. Jolina is an Associate Accountant .

BOOKKEEPING

NANCY MEADE, is the senior account manager of the firm's Business Tax and Management Department.

MARTHA CORREA, is a bookkeeper for the firm.

LAURA HUA, La Verne University Law School (Paralegal Studies, 1994) and California Notary Public, 1995 is a bookkeeper in the firm's Insolvency Department with ten years of experience as a paralegal.

JARROD GILBREATH, is an account manager in the Entertainment/Business Management department.

MICHIKO DIXIT, is a bookkeeper for the Entertainment/Business Management department.

COMPUTER CONSULTANTS

DEHLIA ADAMS, LAN Administrator, Citrus College (A.S. in Behavioral Science, 1987) has worked in the computer industry for the past 13 years, and has designed and implemented both Novell and Windows NT networks. Currently, she manages the firm's internal computer networks and phone PBX. Mrs. Adams also works with the firm's clients to access their needs and recommend both hardware and software solutions for their businesses.

SANDOR BATYI, performs technical support for the firm's IT Department.

GROBSTEIN, HORWATH & COMPANY, LLP
Biographies of Professionals

ANDREW BREMAN, is the firm's Database Administrator.

JESSE DEHOYOS, is the system's engineer for the firm's IT Department.

CONRAD KREIGER, is a systems analyst for the firm.

DAVID RICKEY, is a Microsoft Certified Computer Support Specialist with over 20 years of experience in the Information Technology arena and works in the firm's IT Consulting Department supporting offsite clients.

TRACY SAM, California State University Northridge (B.S. in Information Technology, 2004) performs technical support for the firm's IT Department.

BRIAN SIEGEL, Performs technical support for the firm's MIS Department.

EXHIBIT 2

GROBSTEIN, HORWATH & COMPANY LLP
STAFF LISTING

NAME

BILLING RATE

PARTNERS AND PRINCIPALS

David Agler	550.00
David Brauer	275.00
Danilo Caciamaatta	250.00
Robert Chiu	350.00
Thomas Dulek	420.00
David Gottlieb	495.00
Howard Grobstein	425.00
Michael Grobstein	550.00
Alan Kahn	360.00
Michael Kane	275.00
Herbert Kline	450.00
Jerry LeVine	420.00
Jay Mangel	420.00
Daniel McConaughy	400.00
Keenen Milner	240.00
John Modlin	350.00
Thomas Parry	420.00
David Roberts	360.00
Jim Roberts	350.00
Steve Salch	500.00
Alfred Siegel	495.00
Joshua Teeple	275.00
Sue Tomlinson	425.00

MANAGERS

Howard Brenneman	250.00
Michael Brown	255.00
Vincent Covrig	210.00
Todd Hein	255.00
Anahid Hovespian	185.00
Joe Magid	275.00
Virginia Fialkow	245.00
Martin Sniewski	165.00
Ed Skinner	225.00
Daniel Song	245.00

ADMINISTRATIVE CONSULTANTS

Mirna Bouterie	90.00
Randy Cohen	75.00
Daniel Cohen	50.00
Sheena DeHoyos	80.00
Timothy Dunkle	80.00
Pam Gianni	90.00
Bitu Goel Kamran	85.00
Gary Gomez	75.00
Roberta Goodfried	75.00
Alisa Gottlieb	95.00
Lisa Irving	95.00
Anna Mardayan	75.00
Michelle Marion	75.00
Marlon Martinez	75.00
Jessica McConaughy	75.00
Blanca Paniagua	75.00
Bruno Paniagua	80.00
Melissa Ravo	80.00
Linda Rizzo	80.00
Pam Smith	90.00
Debi Weiss	75.00
RyaAnn Ziegler	75.00
Jennifer Butler	50.00
Rebecca Rivera	80.00
Andrea Sodja	80.00
Brian Siegel	80.00
Chelsea Mangel	80.00
Carol Coverston	80.00

SENIOR LITIGATION CONSULTANTS

Barbara Barton	160.00
Eileen Blankenhorn	225.00
Ben Howard	225.00
Pat Senio	245.00

SENIOR ACCOUNTANTS

Sam Bronfin	200.00
Noel Chan	200.00
Rose Liu	165.00
Emma Teeple	185.00
Yan Zhang	175.00
Anna Cuellar	170.00
Brian Lee	175.00
David Impink	135.00
Hilda Gutierrez	150.00

ASSOCIATE ACCOUNTANTS

Kermith Boffill	155.00
Jeffrey Fishel	175.00
Jane Gachucha	140.00
Luis Godinez	140.00
Amy Kellar	175.00
Kareen Maraya	175.00
Celestine Nerpio	185.00
Bojana Pajic	140.00
Danelle Rodriguez	170.00
Steven Roopenian	125.00
Sean Skuro	140.00
Saba Hamedani	120.00
Jolina Yoo	150.00
Hannah Nguyen	130.00
Chun-Lan Hsu	125.00
David Chuang	135.00
Edit Isayan	115.00
Boris Paniagua	130.00
Bret Bonner	120.00

BOOKKEEPING

Martha Correa	80.00
Michiko Dixit	115.00
Jarrold Gilbreath	80.00
Laura Hua	95.00
Nancy Anne Meade	120.00
Susan Molbeck	120.00

COMPUTER CONSULTANTS

Dehlia Adams	80.00
Sandor Batyi	80.00
Andrew Breman	80.00
Jesse DeHoyos	80.00
Conrad Kreiger	120.00
David Rickey	120.00
Tracy Sam	80.00

EXHIBIT 3

RATE OF REIMBURSEMENT FOR EXPENSES INCURRED

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Photocopying	\$.10/page
Telecopier - outgoing	\$1.00/page
Telecopier - incoming	\$.20/page

EXHIBIT 4

1 David S. Kupetz (CA Bar No. 125062)
Email:dkupetz@sulmeyerlaw.com
2 Mark S. Horoupian (CA Bar No. 175373)
Email: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
9

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

12
13 In re

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

14 ESTYLE, INC., a Delaware corporation,
dba babystyle, Cadeau and Cadeau
15 Designs,

Chapter 11

16 Debtor.
17

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

18
19 Tax Id # 95-4712564
20
21

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
27

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

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

6 DATED: September 3, 2008 Respectfully submitted,

7 **SulmeyerKupetz**
8 A Professional Corporation

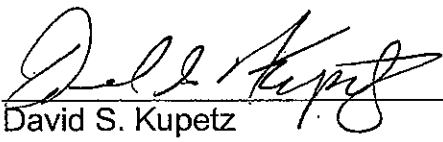
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10 By: 
11 David S. Kupetz
12 Attorneys for eStyle, Inc.,
13 Debtor and Debtor in Possession
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EXHIBIT 5

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 Bankruptcy Counsel for eStyle, Inc.,
7 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.

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

15 Tax I.D. No. 95-4712564
16
17
18

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

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

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

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

26 No retainer received.

27
28

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

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

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

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

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

18 There are no exceptions.

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

21 No, he is/was not.

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

27 No, he is/was not.

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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:

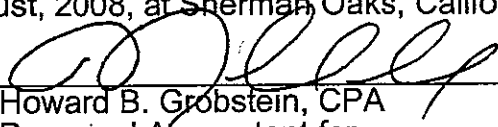
There are no exceptions.

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

3
4 Executed on the 2 day of August, 2008, at Sherman Oaks, California.

5 
6 Howard B. Grobstein, CPA
7 Proposed Accountant for
8 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

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EXHIBIT 6

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2 Mark S. Horoupian (CA Bar No. 175373)
Email: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
9 **UNITED STATES BANKRUPTCY COURT**
10 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**

11 In re

12 ESTYLE, INC., a Delaware corporation,
13 dba babystyle, Cadeau and Cadeau
Designs,

14 Debtor.

15
16
17 Tax I.D. No. 95-4712564
18
19

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

Chapter 11

**ORDER APPROVING DEBTOR IN
POSSESSION'S EMPLOYMENT OF
ACCOUNTANTS (GROBSTEIN,
HORWATH & COMPANY LLP)**

DATE: [No Hearing Required]

TIME: [No Hearing Required]

PLACE: U.S. Bankruptcy Court

Courtroom 1575

225 East Temple Street

Los Angeles, CA 90012

20 On September 3, 2008, eStyle, Inc. (the "Debtor"), the above-captioned
21 debtor and debtor in possession, filed an application (the "Application") for approval of the
22 Debtor's employment of Grobstein Horwath & Company LLP ("Grobstein"), as the
23 Debtor's accountants in this case. The Court has considered the Application, the
24 declarations submitted with the Application, any other papers filed in this matter, and the
25 facts and circumstances of this case.

26 Based on the foregoing, the Court determining that Grobstein does not hold
27 any interest adverse to the Debtor or the estate and is a disinterested person as defined
28

1 in 11 U.S.C. § 101(14), and that the employment of Grobstein by the Debtor is in the best
2 interest of the estate, and good cause appearing therefor,

3 **IT IS ORDERED** as follows:

- 4 1. The Application is approved; and
5 2. The Debtor is authorized to employ Grobstein, pursuant to 11 U.S.C.
6 § 327, to act as its bankruptcy counsel as of the commencement of this chapter 11 case,
7 the extent, rate and amount of compensation and reimbursement of expenses to be paid
8 as an administrative expense in such amounts as the Court may hereafter allow,
9 pursuant to 11 U.S.C. §§ 330 and 331, upon proper application(s) therefor.

10

11

12

DATED: _____

HON. SAMUEL L. BUFFORD
UNITED STATES BANKRUPTCY JUDGE

13

14

PRESENTED BY:

15

SulmeyerKupetz
A Professional Corporation

16

17

By: /s/ David S. Kupetz
David S. Kupetz
Bankruptcy Counsel for eStyle, Inc.,
Debtor and Debtor in Possession

18

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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, 2008, I served the following document(s) described as **APPLICATION OF DEBTOR AND DEBTOR IN POSSESSION TO RETAIN GROBSTEIN, HORWATH & COMPANY LLP AS ACCOUNTANTS; DECLARATION OF HOWARD B. GROBSTEIN RE DISINTERESTEDNESS, DECLARATION OF DAVID S. KUPETZ** 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.

- | | |
|---|--|
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8534 NE Alderwood Road
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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
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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
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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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Charles C. Robinson
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Oak IX Affiliates Fund-A, LP
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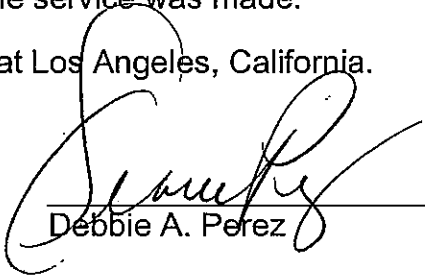
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BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused the document(s) to be sent from the e-mail address dperez@sulmeyerlaw.com to the persons at the e-mail addresses listed in the Service List, I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

SEE ATTACHED EMAIL SERVICE LIST

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

Executed on September 3, 2008, at Los Angeles, California.



Debbie A. Perez

SERVICE LIST

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E-FILE**File a Motion:**2:08-bk-13518-SB eStyle, Inc.

Type: bk

Chapter: 11 v

Office: 2 (Los Angeles)

Judge: SB

Assets: y

Case Flag: PlnDue, DscIsDue,
Incomplete**U.S. Bankruptcy Court****Central District Of California**

Notice of Electronic Filing

The following transaction was received from Kupetz, David S entered on 9/3/2008 at 11:49 AM PDT and filed on 9/3/2008

Case Name: eStyle, Inc.**Case Number:** 2:08-bk-13518-SB**Document Number:** 346**Docket Text:**

Application to Employ Grobstein, Horwath & Company LLP as Accountants *Application of Debtor and Debtor in Possession to Retain Grobstein, Horwath & Company LLP as Accountants; Declaration of Howard B. Grobstein re Disinterestedness; Declaration of David S. Kupetz w/Proof of Service* Filed by Debtor eStyle, Inc. (Attachments: # (1) Supplement Attachment 1 to Application of Debtor and Debtor in Possession to Retain Grobstein) (Kupetz, David)

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

Document description:Main Document**Original filename:**H:\App to Employ Grobstein 521492.pdf**Electronic document Stamp:**

[STAMP bkecfStamp_ID=1106918562 [Date=9/3/2008] [FileNumber=21500621-0]
] [b68318ccc97a724f2d7d2c808dfb081a8ea5199fd501e3bbc59db4a1112e3080319
03cbae78d9482c73a7dd377f37363cdd26773917472cdbda01c1ba647aace]]

Document description:Supplement Attachment 1 to Application of Debtor and Debtor in Possession to Retain Grobstein**Original filename:**H:\App to Employ Grobstein Attach 1 521492.pdf**Electronic document Stamp:**

[STAMP bkecfStamp_ID=1106918562 [Date=9/3/2008] [FileNumber=21500621-1]
] [22a8cbb69fb1040289ece749516daad6d7121259959fc2886164373a47076dcbeb1
6ac285f05f559c07bebedc4b6db08869838104b7a9f397bc0b0f1c64b80f4]]

2:08-bk-13518-SB Notice will be electronically mailed to:

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6

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.

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

18
19 Tax Id # 95-4712564
20
21

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
27
28

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.

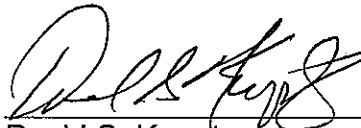
21 6. **Pursuant to Local Bankruptcy Rule 2014-1(b), if you wish to**
22 **object to the Debtor's employment of Grobstein as set forth in the Application, you**
23 **must file a written objection and request for hearing, in the form required by Local**
24 **Bankruptcy Rule 9013-1(a)(7), no later than 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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1 timely received, the Debtor will set a hearing date on the Application and send out notice
2 thereof. No hearing will be held if no response and request for hearing is received. The
3 failure to file an objection to the Application may be deemed by the court as your consent
4 to the relief requested therein. If you do not oppose the Application, you need not take
5 any further action.

6 DATED: September 3, 2008 Respectfully submitted,

7 **SulmeyerKupetz**
8 A Professional Corporation

9
10 By: 
11 David S. Kupetz
12 Attorneys for eStyle, Inc.,
13 Debtor and Debtor in Possession
14
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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.

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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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First Assistant Attorney General
Business & Licensing
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Internal Revenue Service
Insolvency I Stop 5022
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70 West Hedding St
San Jose, CA 95110

United States Department of Justice Tax Division
Civil Trial Section, Western Region
P.O. Box 683
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Oak IX Affiliates Fund, LP
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Los Angeles, CA 90012

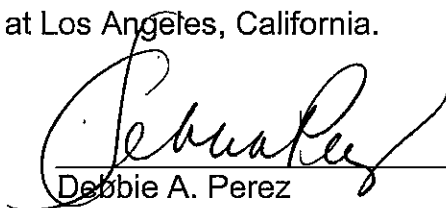
Civil Process Clerk
United States Attorney's Office
Federal Building, Room 7516
300 North Los Angeles Street
Los Angeles, CA 90012

BY E-MAIL OR ELECTRONIC TRANSMISSION: 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

1
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OFFICE OF THE UNITED STATES TRUSTEE

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23 Willow Bend Shopping Center LP, et al.)
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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 22, 2008, I served the following document(s) described as **DECLARATION OF DAVID S. KUPETZ ATTESTING THAT NO OBJECTIONS AND NO REQUESTS FOR HEARING HAVE BEEN RECEIVED RE APPLICATION BY DEBTOR AND DEBTOR IN POSSESSION FOR APPROVAL OF EMPLOYMENT OF GROBSTEIN, HORWATH & COMPANY LLP** on the interested parties in this action as follows:

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 above. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

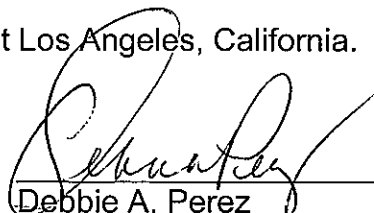
SEE ATTACHED EMAIL SERVICE LIST

BY MAIL: I enclosed the document(s) in a sealed envelope or package addressed to the persons at the addresses listed in the Service List and placed the envelope for collection and mailing, following our ordinary business practices. I am readily familiar with SulmeyerKupetz's practice for collecting and processing correspondence for mailing. On the same day that the correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid.

Carolyn Lievers, Esq. First Assistant Attorney General Bus & Licensing 1525 Sherman St., 7 th Floor Denver, CO 80203	State of Washington Department of Revenue and Employment Security c/o Zachary Mosner, Asst. Attorney General Bankruptcy & Collections Unit 800 Fifth Ave, Ste 2000 Seattle, WA 98104-3188
SwaddleDesigns, LLC - Charles C. Robinson Garvey Schubert Barer 1191 Second Ave., 18 th Fl. Seattle, WA 98101-2939	Tax Collector County of Santa Clara County Govt Center 6 th Fl East Wing 70 West Hedding St San Jose, CA 95110

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 22, 2008, at Los Angeles, California.



Debbie A. Perez

1 **OFFICE OF THE UNITED STATES TRUSTEE**

Office of the United States Trustee
2 Attn: Bruce Schildkraut, Esq.
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10 **PARTIES REQUESTING SPECIAL NOTICE**

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24 Comptroller of Public Accounts of
25 the State of Texas
c/o Jay W. Hurst, Asst. Attorney General
26 Bankruptcy & Collections Division
P.O. Box 12548
27 Austin, TX 78711-2548
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Attn: Kristen N. Pate, Assistant Gen. Counsel
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- 6 Chicago, IL 60606
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GRP II, L.P.; Oak Investment Partners IX;
Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.
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