

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)
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 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, INC., a Delaware corporation,
13 dba babystyle, Cadeau and Cadeau
14 Designs,
15 Debtor.

17 Tax I.D. No. 95-4712564
18
19
20

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

Chapter 11

**ORDER APPROVING INTERIM
COMPENSATION AND
REIMBURSEMENT OF EXPENSES OF
BANKRUPTCY COUNSEL
(SULMEYERKUPETZ) FOR DEBTOR IN
POSSESSION**

DATE: September 9, 2008
TIME: 2:00 p.m.
PLACE: U.S. Bankruptcy Court
Courtroom 1575
225 East Temple Street
Los Angeles, CA 90012

FILED & ENTERED

SEP 25 2008

CLERK U.S. BANKRUPTCY COURT
Central District of California
BY egarcia DEPUTY CLERK

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1 On August 13, 2008, SulmeyerKupetz ("SK") a professional corporation,
2 filed its "First Interim Application for Approval of Compensation and Reimbursement of
3 Expenses by Bankruptcy Counsel (SulmeyerKupetz) for Debtor in Possession" (the
4 "Interim Application"). There were no objections filed with respect to the Interim
5 Application. The Interim Application came on for hearing before this Court on
6 September 9, 2008. The Court has considered the Interim Application and the facts and
7 circumstances of this case.

8 Pursuant to the Interim Application, SK requested the Court's interim
9 approval of fees incurred for services rendered following the commencement of the
10 Debtor's chapter 11 case on March 19, 2008, through July 31, 2008, in the sum of
11 \$640,162.00, and costs incurred during the same period in the amount of \$32,300.76, for
12 a total requested for interim approval in the sum of \$672,462.76. SK has requested that
13 the Court authorize payment of this sum less the unused balance of SK's prepetition
14 retainer as of the commencement of this case (\$145,852.80), for the total requested for
15 interim payment to SK for services rendered and costs incurred through July 31, 2008, in
16 the sum of \$526,609.96.

17 Interim compensation of SK, as set forth and approved below, is reasonable
18 compensation for actual and necessary services rendered by SK and the expense
19 reimbursement approved below constitutes reimbursement for actual, necessary
20 expenses incurred by SK, and good cause appearing therefor,

21 **IT IS ORDERED:**

22 1. The Interim Application is granted as requested and interim
23 compensation for SK for the period following the commencement of the Debtor's case on
24 March 19, 2008, through July 31, 2008, with regard to fees requested for services
25 rendered and expense reimbursement for costs incurred, is hereby approved, as set forth
26 below.

27 2. Interim fees of SK in the sum of \$640,162.00 are approved and
28 payment of such amount is hereby authorized, subject to paragraph 4 below.

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

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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 25, 2008, I served the following document(s) described as **ORDER APPROVING INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES OF BANKRUPTCY COUNSEL (SULMEYERKUPETZ) FOR DEBTOR IN POSSESSION** 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.

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

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 25, 2008, at Los Angeles, California.

/s/ Debbie A. Perez
Debbie A. Perez

EMAIL SERVICE LIST

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- 26
- 27
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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

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@pszjlaw.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
Santa Monica, CA 90404
GLiao@perkinscoie.com

Comptroller of Public Accounts of
the State of Texas
c/o Jay W. Hurst, Asst. Attorney General
Bankruptcy & Collections Division
P.O. Box 12548

- 1 Austin, TX 78711-2548
jay.hurst@oag.state.tx.us
- 2 Dream International USA, Inc.
- 3 c/o Samuel S. Oh, Esq.
Lim, Ruger & Kim, LLP
- 4 1055 West Seventh St., Ste. 2800
Los Angeles, CA 90017
- 5 sam.oh@lrklawyers.com
- 6 General Growth Management, Inc., as Agent
Attn: Kristen N. Pate, Assistant Gen. Counsel
- 7 110 N. Wacker
Chicago, IL 60606
- 8 ggpbk@ggp.com
- 9 GRP II Investors, L.P.; GRP II Partners, L.P.;
GRP II, L.P.; Oak Investment Partners IX;
- 10 Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.
c/o Michael Foreman, Esq.
- 11 c/o Michelle Kreidler Dove, Esq.
DORSEY & WHITNEY LLP
- 12 250 Park Avenue
New York, NY 10177
- 13 foreman.michael@dorsey.com
dove.michelle@dorsey.com
- 14 Richard Alston
- 15 Steven Green
Kibel Green
- 16 3555 San Pasqual Street
Pasadena, CA 91107
- 17 ralston@kginc.com
sgreen@kginc.com
- 18 DORSEY & WHITNEY LLP
- 19 250 Park Avenue
New York, NY 10177
- 20 foreman.michael@dorsey.com
dove.michelle@dorsey.com
- 21 Iron Mountain Information Management
- 22 c/o Frank F. McGinn
155 Federal Street, 9th Floor
- 23 Boston, MA 02110
ffm@bostonbusinesslaw.com
- 24 Iron Mountain Information Management
- 25 c/o R. Frederick Linfesty, Esq.
745 Atlantic Ave 10th Fl
- 26 Boston, MA 02111
Fred.linfesty@ironmountain.com
- 27 Jadyn Bautista
- 28 c/o John C. Adams III

- 1 Hunt & Adams, Inc.
615 Civic Center Drive West, Suite 300
- 2 Santa Ana, CA 92701
law@huntadams.com
- 3
- 4 John Hancock Life Insurance Company (U.S.A.)
(Successor-In-Interest from the Manufacturers Life Insurance Company)
c/o David Seror, Esq.
- 5 c/o Anthony A. Friedman, Esq.
MOLDO DAVIDSON FRAIOLI SEROR & SESTANOVICH LLP
- 6 2029 Century Park East, 21st Floor
Los Angeles, CA 90067
- 7 dseror@mdfslaw.com
afriedman@mdfslaw.com
- 8
- 9 The Irvine Company, LLC
c/o Ernie Zachary Park, Esq.
BEWLEY, LASSLEBEN & MILLER, LLP
- 10 13215 E. Penn St., Ste. 510
Whittier, CA 90602-1797
- 11 ernie.park@bewleylaw.com
- 12 Kashwere LLC
19749 Bahama Street
- 13 Northridge, CA 91324
patty@kashwere.com
- 14
- 15 Robert A. Klyman, Esq.
Latham & Watkins, LLP
355 South Grand Avenue
- 16 Los Angeles CA 90071-1560
robert.klyman@lw.com
- 17
- 18 Maricopa County Treasurer
c/o Madeleine C. Wanslee, Esq.
GUST ROSENFELD P.L.C.
- 19 201 E. Washington, Ste. 800
Phoenix, AZ 85004-2327
- 20 mwanslee@gustlaw.com
- 21 Maricopa County Treasurer
c/o Soukup & Schiff, LLP
- 22 Attn: Scott A. Schiff
1801 Century Park East, Ste 470
- 23 Los Angeles, CA 90067
sas@soukup-schiff.com
- 24
- 25 Maxtana Avenue, LLC
c/o Jeffrey A. Krieger, Esq.
c/o Lina O. Balciunas, Esq.
- 26 Greenberg Glusker Fields Claman & Machtinger LLP
1900 Avenue of the Stars, 21st Floor
- 27 Los Angeles, CA 90067-4590
jkrieger@ggfirm.com
- 28 lbalciunas@ggfirm.com

- 1 New Breed, Inc.
- 2 c/o Franklin C. Adams, Esq.
c/o William J. Wall, Esq.
- 3 Best Best & Krieger LLP
3750 University Avenue, Suite 400
- 4 PO Box 1028
Riverside, CA 92502
franklin.adams@bbklaw.com
william.wall@bbklaw.com
- 6 NorthPark Partners, LP
- 7 c/o James H. Billingsley, Esq.
c/o Michael Heyman, Esq.
- 8 Kirkpatrick & Lockhart Preston Gates Ellis LLP
1717 Main Street, Suite 2800
- 9 Dallas, TX 75201
james.billingsley@klgates.com
michael.heyman@klgates.com
- 10
- 11 Shaw Valenza LLP
520 Capitol Mall, Suite 630
- 12 Sacramento, CA 95814
gvalenza@shawvalenza.com
- 13
- 14 Simon Property Group, Inc.
Attn: Ronald M. Tucker, Esq.
225 W. Washington St.
Indianapolis, IN 46204
rtucker@simon.com
- 15
- 16
- 17 Stokke LLC
Attn: Tor Christian Sorlie
1100 Cobb Place Blvd., Ste. 100
- 18 Kennesaw, GA 30144
tor.christian.sorlie@stokke.com
- 19
- 20 Stokke LLC
c/o Thomas Rosseland, Esq.
Bodker, Ramsey, Andrews, Winograd & Wildstein
- 21 One Securities Center
3490 Piedmont Road, Ste. 1400
- 22 Atlanta, GA 30305-4808
trosseland@brawwlaw.com
- 23
- 24 The Donovan Offices
Attn: James M. Donovan
Attn: Michael J. Glenn
- 25 Attn: John Monte
915 Wilshire Blvd., Ste. 950
- 26 Los Angeles, CA 90017
jmdonovan@thedonovanoffices.com
- 27 mglenn@thedonovanoffices.com
montelaw@earthlink.net
- 28

- 1 The Irvine Company, LLC
c/o Ernie Zachary Park, Esq.
- 2 BEWLEY, LASSLEBEN & MILLER, LLP
13215 E. Penn St., Ste. 510
- 3 Whittier, CA 90602-1797
ernie.park@bewleylaw.com
- 4
- 5 TRS Acquisition Subsidiary, Inc.
A portfolio company of Hancock Park Capital II, L.P.
c/o Robert R. Ouellette Esq.
- 6 Schottenstein Zox & Dunn Co., LPA
250 West Street , Suite 700
- 7 Columbus, OH 43215
rouellette@szd.com
- 8 danderson@szd.com
- 9 Wachovia Capital Finance Corporation (Western)
Attn: Robin Van Meter, Vice President
- 10 251 South Lake Avenue, Suite 900
Pasadena, CA 91101
- 11 robin.vanmeter@wachovia.com
- 12 Wachovia Capital Finance Corporation (Western)
c/o Leo D. Plotkin, Esq.
- 13 c/o Tom Lallas
815 Moraga Drive
- 14 Los Angeles, CA 90049
lplotkin@lsl-la.com
- 15 tlallas@lsl-la.com
- 16 Westfield, LLC and
The Macerich Company
- 17 c/o Thomas J. Leanse, Esq.
c/o Dustin P. Branch, Esq.
- 18 KATTEN MUCHIN ROSENMAN LLP
2029 Century Park East, Suite 2600
- 19 Los Angeles, CA 90067-3012
dustin.branch@kattenlaw.com
- 20
- 21 West Farms Mall LLC
c/o Nicholas B. Warnoff, Esq.
c/o Ivan M. Gold, Esq.
- 22 c/o Marlene & Natsis LLP
ALLEN MATKINS LECK GAMBLE MALLORY & NATSIS LLP
- 23 Three Embarcadero Center, 12th Floor
San Francisco, CA 94111-4074
- 24 igold@allenmatkins.com
- 25 Rob Opera, Esq.
Winthrop Couchot
- 26 660 Newport Center Drive, 4th Floor
Newport Beach, CA 92660
- 27 mwinthrop@winthropcouchot.com
ropera@winthropcouchot.com
- 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 Yvonne Besvold
c/o Michael Leight, Esq.
2 Law Offices of Michael Leight
6700 E. Pacific Coast Highway, Ste. 237
3 Long Beach, CA 90803
admin@leightlaw.net
4
5
6
7
8
9
10
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13
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333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR
LOS ANGELES, CALIFORNIA 90071-1406
TEL. 213.626.2311 • FAX 213.629.4520

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28

NOTICE OF ENTRY SERVICE LIST

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

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

BANKRUPTCY COUNSEL FOR ESTYLE, INC.

David S. Kupetz, Esq.
SulmeyerKupetz
333 So. Hope Street, 35th Floor
Los Angeles, CA 90071
dkupetz@sulmeyerlaw.com