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Los Angeles, California 90071-1406
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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**

10
11 In re
12 ESTYLE, a Delaware corporation, dba
babystyle, Cadeau, and Cadeau Designs,

13
14 Debtor.

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

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

Chapter 11

**APPLICATION BY DEBTOR AND DEBTOR
IN POSSESSION FOR APPROVAL OF
EMPLOYMENT OF BANKRUPTCY
COUNSEL (SULMEYERKUPETZ);
DECLARATION OF ROBERT S.
KELLEHER; 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

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21 eStyle, Inc. ("Applicant" or the "Debtor"), respectfully represents:

22 1. Applicant is the debtor in the above-captioned chapter 11
23 reorganization case pending before this Court. The Debtor commenced this case by
24 filing a voluntary chapter 11 petition on March 19, 2008 (the "Petition Date").

25 2. Applicant remains in possession of its assets and is acting as a
26 debtor in possession pursuant to 11 U.S.C. §§ 1101(1), 1107(a), and 1108.

27 3. The Debtor is multichannel retailer that sells maternity, baby and kids
28 apparel and toys, gear and related products direct to the consumer. As of the Petition

1 Date the Debtor sells its products at its 23 retail stores, through its babystyle.com
2 website, and through a direct mail program.

3 4. SulmeyerKupetz ("SK"), a professional corporation, represented the
4 Debtor with respect to restructuring, bankruptcy and insolvency matters and related
5 issues and matters prior to the filing of Applicant's chapter 11 petition and advised
6 Applicant in connection with the commencement of this case. SK is familiar with the legal
7 and financial issues and problems facing the Debtor.

8 5. SK has agreed to continue its representation of Applicant and the
9 Debtor believes it necessary to have SK employed as bankruptcy counsel in this
10 chapter 11 case to represent it as debtor and debtor in possession. Such employment
11 may include the examination of claims of creditors in order to determine their validity;
12 giving advice and counsel to Applicant in connection with legal issues, including the use,
13 sale or lease of property of the estate, adequate assurance of utilities, use of cash
14 collateral and postpetition financing, requests for security interests, relief from the
15 automatic stay, special treatment, payment of prepetition obligations, etc.; negotiation
16 with creditors holding secured and unsecured claims; preparing and presenting a plan of
17 reorganization and disclosure statement; objecting to claims as may be appropriate and,
18 in general, acting as counsel on behalf of the Debtor in any and all bankruptcy law and
19 related matters which may arise in the course of this case. Such services will concern
20 the rights and remedies of Applicant with regard to the assets of the estate and with
21 regard to secured, priority, or unsecured claims which may be asserted in this case.

22 6. It may be necessary for SK to appear in and prosecute or defend
23 suits and proceedings, if any, when they arise and to take all necessary and proper steps
24 in other matters and things involving bankruptcy law or connected with the affairs of the
25 bankruptcy estate if and when a necessity exists therefor.

26 7. It is necessary for Applicant to employ SK to undertake such actions
27 as may be appropriate or necessary in connection with the preservation and realization of
28 value of the chapter 11 estate and the reorganization of the Debtor. Further, it is

1 necessary and appropriate to employ bankruptcy counsel to advise Applicant so that the
2 Debtor may properly comply with the provisions of the Bankruptcy Code, the Federal
3 Rules of Bankruptcy Procedure, the Local Bankruptcy Rules and the requirements and
4 guidelines of the United States trustee.

5 8. Applicant proposes, upon the granting of this application, to employ
6 SK as its bankruptcy counsel. SK is expert in insolvency, bankruptcy, restructuring and
7 reorganization matters and is well qualified to represent the Debtor. SK will charge the
8 Debtor for services rendered at SK's ordinary hourly rates in effect at the time the
9 services are rendered. The Debtor will also reimburse SK for expenses incurred by SK in
10 the course of its representation of the Debtor. SK understands that it is entitled to receive
11 such amount(s) on account of its fees and costs as may be approved by the Court.

12 9. A schedule of the current rates being charged by attorneys and
13 paraprofessionals of SK is attached hereto as Exhibit 1 and is incorporated herein by this
14 reference. A resume of SK is attached hereto as Exhibit 2. Additional information
15 regarding David Kupetz of SK, the attorney of SK with primary responsibility for SK's
16 representation of the Debtor, including a list of some of the articles authored by David
17 Kupetz, is attached hereto as Exhibit 3 and is incorporated herein by this reference. A
18 true and correct copy of the notice served with respect to this Application is attached
19 hereto as Exhibit 4. A true and correct copy of the proposed order to be submitted in
20 connection with this Application is attached hereto as Exhibit 5.

21 10. To the best of the knowledge, information, and belief of Applicant,
22 SK represents no creditor or other party in this chapter 11 case. Moreover, SK does not
23 represent any affiliates or other related entities, principals, members, or officers of the
24 Debtor.

25 11. SK was engaged by the Debtor as restructuring/bankruptcy counsel
26 prior to the Petition Date. SK provided prepetition services to Applicant with regard to
27 bankruptcy, restructuring and insolvency issues, matters and alternatives and in
28 preparation for the commencement of a chapter 11 case by the Debtor. SK received

1 \$304,496.60 in funds prior to the Petition Date in connection with its representation of the
2 Debtor. Of that sum, \$158,643.80 constituted payment for fees for services rendered and
3 costs incurred prior to the commencement of the Debtor's chapter 11 case. As of the
4 commencement of the case, SK's unused retainer balance remaining was \$145,852.80.

5 12. The source of the payments received prepetition by SK in connection
6 with its representation of Applicant was Applicant.

7 13. SK's representation in this case is strictly limited to representation of
8 the Debtor. SK does not represent and has not represented any other party connected
9 with this matter. SK does not represent any party other than the Debtor in connection
10 with this case.

11 14. The portion of the retainer provided to SK not exhausted
12 (\$145,852.80) based upon services rendered and costs incurred as of the filing of the
13 Debtor's chapter 11 petition, has been placed into a separate account of SK subject to
14 disbursement according to the United States Trustee's Guide to Applications for
15 Employment of Professionals and Treatment of Retainers for the Central District of
16 California.

17 15. As further stated in the attached declarations of Robert S. Kelleher
18 and David S. Kupetz, SK has been rendering specialized restructuring, bankruptcy and
19 insolvency advice to Applicant. It is in the best interest of Applicant that SK continue to
20 render bankruptcy, restructuring and insolvency counsel and advice to the Debtor.

21 16. The Debtor is satisfied from the attached declaration of David S.
22 Kupetz that SK represents no interest adverse to Applicant or the estate and is a
23 disinterested person as that term is defined in the Bankruptcy Code. The employment of
24 SK as the Debtor's bankruptcy counsel is in the best interest of the chapter 11 estate.

25 17. No compensation has been or will be paid by the Debtor postpetition
26 to SK, except upon application to and approval by the Bankruptcy Court after notice and
27 a hearing or pursuant to such other procedure as may be authorized by the Court.

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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WHEREFORE, the Debtor respectfully requests that it be authorized, pursuant to 11 U.S.C. § 327(a) and 11 U.S.C. § 1107(a), and in accordance with Rule 2014(a) of the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rule 2014-1(b), to employ SK as general bankruptcy counsel, at the expense of the chapter 11 estate, as of the commencement of this case.

DATED: 3/26, 2008

Respectfully submitted,

eStyle, Inc.
Debtor in Possession

By: R. S. Kelleher
Robert S. Kelleher
Chief Executive Officer

DECLARATION OF ROBERT S. KELLEHER

I, Robert S. Kelleher, declare:

1. I have personal knowledge of the facts stated herein. I can testify that said facts are true and correct.

2. I am Chief Executive Officer of eStyle, Inc. (the "Debtor" or "Applicant"). The Debtor is a corporation formed under the laws of the State of Delaware. I am authorized to submit this declaration on behalf of the Debtor.

3. Applicant is the debtor in a chapter 11 reorganization case pending before the above-entitled court. Applicant commenced this case by filing a voluntary chapter 11 petition on March 19, 2008 (the "Petition Date").

4. Applicant remains in possession of its assets and is acting as a debtor in possession.

5. The Debtor is a multichannel retail that sells maternity, baby and kids apparel and toys, gear and retail products direct to the consumer. As of the Petition Date, the Debtor sells its products at its 23 retail stores, through its babystyle.com website, and through a direct mail program.

6. SulmeyerKupetz ("SK"), a professional corporation, represented the Debtor with respect to restructuring, bankruptcy and insolvency matters and related issues and matters prior to the filing of Applicant's chapter 11 petition and advised Applicant in connection with the commencement of this case. SK is familiar with the legal and financial issues and problems facing the Debtor.

7. SK has agreed to continue its representation of Applicant and the Debtor believes it necessary to have SK employed as bankruptcy counsel in this chapter 11 case to represent it as debtor and debtor in possession. Such employment may include the examination of claims of creditors in order to determine their validity; giving advice and counsel to Applicant in connection with legal issues, including the use, sale or lease of property of the estate, use of cash collateral and postpetition financing, adequate assurance of utilities, requests for security interests, relief from the automatic

1 stay, special treatment, payment of prepetition obligations, etc.; negotiation with creditors
2 holding secured and unsecured claims; preparing and presenting a plan of reorganization
3 and disclosure statement; objecting to claims as may be appropriate and, in general,
4 acting as counsel on behalf of the Debtor in any and all bankruptcy law and related
5 matters which may arise in the course of this case. Such services will concern the rights
6 and remedies of Applicant with regard to the assets of the estate and with regard to
7 secured, priority, or unsecured claims which may be asserted in this case.

8 8. It may be necessary for SK to appear in and prosecute or defend
9 suits and proceedings, if any, when they arise and to take all necessary and proper steps
10 in other matters and things involving bankruptcy law or connected with the affairs of the
11 bankruptcy estate if and when a necessity exists therefor.

12 9. It is necessary for Applicant to employ SK to undertake such actions
13 as may be appropriate or necessary in connection with the preservation and realization of
14 value of the chapter 11 estate and the reorganization of the Debtor. Further, it is
15 necessary and appropriate to employ bankruptcy counsel to advise Applicant so that the
16 Debtor may properly comply with the provisions of the Bankruptcy Code, the Federal
17 Rules of Bankruptcy Procedure, the Local Bankruptcy Rules and the requirements and
18 guidelines of the United States trustee.

19 10. Applicant proposes, upon the granting of the application, to employ
20 SK as its bankruptcy counsel. SK is expert in insolvency, bankruptcy, restructuring and
21 reorganization matters and is well qualified to represent the Debtor. SK will charge the
22 Debtor for services rendered at SK's ordinary hourly rates in effect at the time the
23 services are rendered. The Debtor will also reimburse SK for expenses incurred by SK in
24 the course of its representation of the Debtor.

25 11. To the best of my knowledge, information, and belief, SK represents
26 no creditor or other party in this chapter 11 case. SK does not represent any affiliates or
27 other related entities, principals, members, or officers of the Debtor.

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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. eStyle, Inc. ("Applicant" or the "Debtor"), is seeking court approval of its retention of SK by the foregoing application. I am authorized to submit this declaration on behalf of SK.

5. SK, its partners, associates and of counsel attorneys are experienced in matters of restructuring, bankruptcy, insolvency, corporate reorganization and debtor/creditor law, and in the representation of debtors, debtors in possession, creditors, creditors' committees and trustees in cases under the Bankruptcy Code and are well qualified to represent debtors, debtors in possession, creditors, creditors' committees and trustees in such matters.

6. Neither I, SK, nor SK's other members, associates, of counsel attorneys, or other employees to my knowledge represent or have any connection with any creditor or other party in interest in this case, their respective attorneys or accountants, the United States trustee or any person employed in the Office of the United States trustee, except as set forth herein.

7. Certain members of SK (Howard Ehrenberg, Elissa Miller and Arnold Kupetz) are or have recently been members of the private panel of bankruptcy trustees for the Central District of California maintained and supervised by the Office of the United States trustee.

8. Neither I, SK, nor SK's other members, associates, of counsel attorneys, or other employees have any interest adverse to the Debtor or the estate.

1 Further, I am not aware of facts that would lead me to conclude that the SK is not a
2 "disinterested person" as that term is defined by the Bankruptcy Code. I have read the
3 foregoing application and to the best of my knowledge all the facts stated therein are true
4 and correct.

5 9. Neither I, SK, nor SK's other members, associates, of counsel
6 attorneys, or other employees have any prepetition claim against the Debtor.

7 10. Prior to the commencement of Applicant's chapter 11 case, SK was
8 employed by and was rendering specialized legal representation and advice to Applicant.
9 Applicant seeks court authorization to employ SK as bankruptcy counsel as more
10 specifically set forth in the foregoing application.

11 11. SK has not in the past represented nor does SK presently plan to
12 represent in the future any related debtors, principals, officers, or affiliates of the Debtor.

13 12. SK has no connections with the Debtor, other than those disclosed
14 herein.

15 13. SK is not and was not an equity security holder or an insider of the
16 Debtor.

17 14. SK is and was not, at any time, an investment banker for any
18 security of the Debtor, or an attorney for such an investment banker.

19 15. SK is not and was not, at any time, a director, officer or employee of
20 the Debtor or of any investment banker for any security of the Debtor.

21 16. SK has no interest materially adverse to the interest of the estate or
22 of any class of creditors or equity security holders, for any reason of any direct or indirect
23 relationship to, connection with, or interest in, the Debtor or an investment banker for any
24 security of the Debtor, or for any other reason.

25 17. No member, associate, of counsel attorney, or other employee of SK
26 is a relative or employee of the United States Trustee or a United States Bankruptcy
27 Judge.

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1 18. A schedule of the current hourly billing rates charged for attorneys of
2 SK is attached as Exhibit 1. A copy of the resume of SK is attached as Exhibit 2. Some
3 additional information regarding my professional experience, including a list of some of
4 the articles I have written on bankruptcy topics, is attached hereto as Exhibit 3 and is
5 incorporated herein by this reference. A true and correct copy of the Notice served with
6 respect to the foregoing application is attached hereto as Exhibit 4. A true and correct
7 copy of the proposed order to be submitted in connection with the foregoing Application is
8 attached hereto as Exhibit 5.

9 19. SK was engaged by the Debtor as restructuring/bankruptcy counsel
10 prior to the Petition Date. SK provided prepetition services to Applicant with regard to
11 bankruptcy, restructuring and insolvency issues, matters and alternatives and in
12 preparation for the commencement of a chapter 11 case by the Debtor. SK received
13 \$304,496.60 in funds prior to the Petition Date in connection with its representation of the
14 Debtor. Of that sum, \$158,643.80 constituted payment for fees for services rendered and
15 costs incurred prior to the commencement of the Debtor's chapter 11 case. As of the
16 commencement of the case, SK's unused retainer balance remaining was \$145,852.80.

17 20. I am informed that the source of the payments received prepetition
18 by SK in connection with its representation of Applicant was Applicant.

19 21. SK's representation in this matter is strictly limited to representation
20 of the Debtor. SK does not represent and has not represented any other party connected
21 with this matter. SK does not represent any officer, director or affiliate of the Debtor.

22 22. The portion of the retainer provided to SK not exhausted
23 (\$145,852.80) based upon services rendered and costs incurred as of the filing of the
24 Debtor's chapter 11 petition, has been placed into a separate account of SK subject to
25 disbursement according to the United States Trustee's Guide to Applications for
26 Employment of Professionals and Treatment of Retainers for the Central District of
27 California.

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1 23. I am familiar with the Bankruptcy Code, the Federal Rules of
2 Bankruptcy Procedure, the Local Bankruptcy Rules, and the requirements of the United
3 States Trustee and shall comply with them.

4 24. Notice of this application shall be concurrently given to the Debtor's
5 twenty largest unsecured creditors, the Debtor's secured creditors, any official committee
6 appointed in this case, all parties having requested special notice in this case, if any, and
7 the Office of the United States Trustee. As stated above, a true and correct copy of the
8 notice is attached hereto as Exhibit 4.

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

10 EXECUTED THIS 27th DAY OF MARCH, 2008, AT LOS ANGELES,
11 CALIFORNIA.


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14 _____
15 DAVID S. KUPETZ
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EXHIBIT 1

SulmeyerKupetz

A PROFESSIONAL CORPORATION
ATTORNEYS AT LAW SINCE 1952

RATES FOR PROFESSIONAL SERVICES

ATTORNEYS	INITIALS	RATE
Baumann, R. G.	RGB	375
Ehrenberg, H. M.	HME	475
Horoupian, M. S.	MSH	450
Kupetz, A. L.	ALK	600
Kupetz, D. S.	DSK	510
Lev, D. A.	DAL	450
Madris, H. N.	HNM	420
Miller, E. D.	EDM	430
Pomerance, J. M.	JMP	410
Sahn, V. A.	VAS	525
Saperstein, I.	ISS	400
Simons, L. D.	LDS	350
Sulmeyer, I.	IS	650
Tippie, A. G.	AGT	525
Tompkins, M. A.	MAT	310
Wainess, S. R.	SRW	475
PARALEGAL		
Bartlett, J. F.	JFB	185
TRUSTEE ADMINISTRATOR		
Perez, L. V.	LVP	150
Members and Senior Counsel		375-650
Of Counsel		410-430
Associates		310-350

EXHIBIT 2

SulmeyerKupetz

A P R O F E S S I O N A L C O R P O R A T I O N
ATTORNEYS AT LAW SINCE 1952

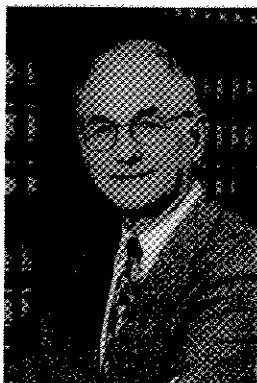
With more than a 50-year legacy, **SulmeyerKupetz**, formerly known as Sulmeyer, Kupetz, Baumann & Rothman has established itself as one of the premier insolvency firms in California, representing debtors, creditors, trustees, committees, buyers, sellers and other parties whose interests require legal representation. Its wide ranging practice in this area is demonstrated by the vast experience of its attorneys in every aspect and facet of financial restructuring and litigation, both in federal and state court, and in out of court work-outs. The firm's attorneys are located in downtown Los Angeles, California.

SulmeyerKupetz attorneys bring a specialized expertise to their clients and the cases they handle, derived collectively from hundreds of years of experience in a select area of the law. With two attorneys serving as Bankruptcy Trustees on the panel of the Office of the United States Trustee and others acting as State Court appointed Receivers, the firm has an enviable history of trustee and receiver practice and representation. **SulmeyerKupetz** also has a unique background in Chapter 9 municipal bankruptcies, having handled landmark cases in that arena, and for more than 35 years has distinguished itself in the area of commercial collections.

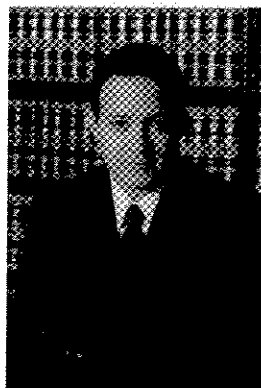
Always on the cutting edge, **SulmeyerKupetz** responded to the need for alternative restructuring and liquidation options, and has expanded its non-judicial workout practice. In that vein, the firm has become a leading expert in Assignments for the Benefit of Creditors and other more cost effective means of addressing wind downs, reorganizations, liquidations and other insolvency related problems and goals. At **SulmeyerKupetz** strength is found in the firm's experience and manageable size, which enables the firm to react quickly and intelligently to any client need. Finally, the firm's long held regional presence enables it to provide unique insight to the needs of clients within the state and surrounding areas.

The attorneys at **SulmeyerKupetz** service our clients in all areas of bankruptcy and bankruptcy related litigation. We welcome the opportunity to show you how our services can benefit your business.

MEMBERS OF THE FIRM



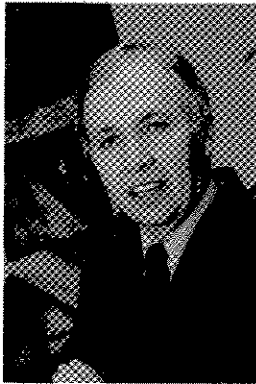
RICHARD G. BAUMANN, born Chicago, Illinois, April 7, 1938; admitted to bar, 1964, Wisconsin; 1970, California. Also admitted to practice before United States Supreme Court. Preparatory education, University of Wisconsin (B.S., cum laude, 1960); legal education, University of Wisconsin (J.D., 1964). Fraternity: Phi Delta Phi. Judge Pro Tem, Los Angeles Superior Court (1980 -). Western Region Members Association (Chairman 1982-1983); Commercial Law League of America (President 1990-1991. Member: Board of Governors 1986-1990); Board of Directors, Academy of Commercial and Bankruptcy Law Specialists; Board of Directors, National Institute on Credit Management; Associate Editor, Commercial Law Journal. Member: State Bar of California; State Bar of Wisconsin; Commercial Law League of America; National Conference of Bar Presidents; Fellow of the Commercial Law Foundation; Certified as a Creditors' Rights Specialist by the American Board of Certification.



ALAN G. TIPPIE, Managing Member 1987 to present, born Massillon, Ohio, October 11, 1953; admitted to bar, 1979, California. Preparatory education, Kent State University and Ohio State University (B.A., 1976); legal education, Loyola Law School, Los Angeles (J.D., 1979). Member: St. Thomas More Law Honor Society; Loyola Law Review, 1978-1979. Adjunct Professor, Loyola Law School, Los Angeles, 1987. Law Clerk to the Honorable Barry Russell, United States Bankruptcy Court, 1979-1980. Member: State Bar of California; Financial Lawyers' Conference; Los Angeles County Bar Association (Commercial Law and Bankruptcy Section).



VICTOR A. SAHN, born New York City, New York, June 27, 1954; admitted to bar, 1980, California. Preparatory education, Syracuse University (B.A., cum laude, 1976); legal education, University of San Diego School of Law (J.D., 1979). Legal Intern to the Honorable Herbert Katz, United States Bankruptcy Court, 1978-1979; Law Clerk to the Honorable Peter M. Elliott, United States Bankruptcy Court, 1979-1981. Member: State Bar of California; Financial Lawyers' Conference; Los Angeles County Bar Association (Bankruptcy Subcommittee).



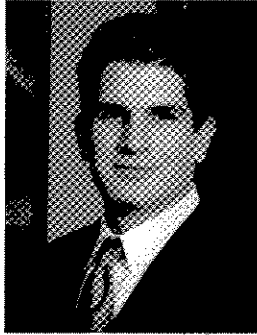
STEVEN R. WAINESS, born Culver City, California, February 2, 1950; admitted to bar, 1982, California. Also admitted to practice before United States District Court, Central and Southern Districts of California, Court of Appeals, Ninth Circuit and United States Supreme Court. Preparatory education, Los Angeles Valley College (A.A., 1975); California State University at Northridge (1975-1977); legal education, University of La Verne College of Law formerly known as San Fernando Valley College of Law (J.D., 1981). Member: State Bar of California; Los Angeles Trial Lawyers' Association of Business Trial Lawyers; Los Angeles Bankruptcy Forum. Speaker: Commercial Law League of America. [U.S. Army 1970-1972]



HOWARD M. EHRENBERG, born New York, New York, February 19, 1961; admitted to bar, 1986, California. Preparatory education, University of California at Berkeley (B.A., 1983); legal education, University of Southern California School of Law (J.D., 1986). Fraternity: Phi Alpha Delta. Member: Panel of Bankruptcy Trustees of the United States Trustee's Office for the Central District of California. State Court Receiver. Member: American Bar Association, State Bar of California; Financial Lawyers' Conference; Los Angeles Bankruptcy Forum. Certified as a Business Bankruptcy Law Specialist by the American Bankruptcy Board of Certification, 1993.



DAVID S. KUPETZ, born Los Angeles, California, January 17, 1961; admitted to bar, 1986, California. Preparatory education, University of California at Santa Barbara (B.S., 1983); legal education, University of California, Hastings College of the Law (J.D., 1986). Member: State Bar of California; Financial Lawyers' Conference; Los Angeles Bankruptcy Forum. Participant, COMM/ENT, Hastings Journal of Communications and Entertainment Law, 1984-1985. Note Editor, COMM/ENT, Hastings Journal of Communications and Entertainment Law, 1985-1986. Contributing Author: Collier Commercial Bankruptcy Forms Manual (Matthew Bender). *For a list of articles authored by Mr. Kupetz, please see attachment.*



MARK S. HOROUPIAN, born Winnipeg, Manitoba, Canada, December 11, 1969; admitted to bar, 1994, California. Preparatory education, University of California at Santa Barbara (B.A., 1991); legal education, Loyola Law School, Los Angeles (J.D., 1994). Member: Loyola Law Review, 1992-1993. Member: State Bar of California; Los Angeles County Bar Association.



ELISSA D. MILLER, born Los Angeles, California, October 11, 1955; admitted to bar, 1985, California. Preparatory education, University of California at Los Angeles (B.A., 1977); legal education, Southwestern University School of Law, Los Angeles (J.D., with honors, 1985). Member: Moot Court Honors program. Legal Extern to the Honorable Arthur Alarcon, United States Court of Appeals for the Ninth Circuit. Law Clerk to the Honorable Robert Devich, Justice of the California Courts of Appeal, Second District, Division One, 1986. Judge Pro Tempore of the Los Angeles County Municipal Court. Member: Panel of Bankruptcy Trustees of the United States Trustee's Office for the Central District of California. Member: State Bar of California; Los Angeles County Bar Association; Financial Lawyers Conference; the Bankruptcy Forum; International Women's Insolvency and Restructuring Confederation (IWIRC) and Bruin Professionals. Founding Member/Director of the Los Angeles Network of IWIRC. Board member and Officer of Women's Clinic & Family Counseling Center, a Los Angeles community based health and counseling center.



DANIEL A. LEV, born Los Angeles, California, April 24, 1961; admitted to the bar 1986, California. Preparatory education: University of California, Los Angeles (B.A., 1983). Legal education: Loyola Law School, Los Angeles (J.D., 1986). Recipient, American Jurisprudence Award in Bankruptcy, Benno M. Brink Memorial Award in Bankruptcy, American Jurisprudence Award in Remedies. Law Clerk to the Honorable Geraldine Mund, United States Bankruptcy Judge (1986-1988). Member: State Bar of California; Financial Lawyers' Conference; Los Angeles Bankruptcy Forum.

SENIOR COUNSEL



IRVING SULMEYER, born New York, New York, July 22, 1927; admitted to bar, 1952, California. Also admitted to practice before United States District Court, Central District of California, Court of Appeals, Ninth Circuit and United States Supreme Court. Preparatory education, California Institute of Technology (B.S., 1948); legal education, Stanford University (J.D., 1951). Fraternities: Phi Alpha Delta, Order of the Coif. Member: Board of Editors, Stanford Law Review, 1950-1951. Member: Los Angeles County and American Bar Associations; State Bar of California. [U.S.N.R., 1945-1946]. Author: "Collier Handbook for Creditors' Committees", co-author "Collier Handbook for Trustees and Debtors in Possession." Contributing Editor: "Collier Bankruptcy Guide."



ARNOLD L. KUPETZ, born Denver, Colorado, June 30, 1933; admitted to bar, 1956, Colorado; 1960, California. Also admitted to practice before United States District Court, Central and Southern Districts of California, and District of Colorado and Ninth Circuit Court of Appeals. Preparatory education, University of Colorado and University of Denver (B.S., 1955); legal education, University of Denver (J.D., 1956); Clerk for O. Otto Moore, Justice of Colorado Supreme Court, 1955; Member: Los Angeles County Bar Association; State Bar of California; [Judge Advocate General Corps, U.S.A.F., 1956-1959]. Member: for many years of the Panel of Trustees of the United States Trustee's Office for the Central District of California. Member: "Approved/-Qualified Receivers List" for the Los Angeles Superior Court.

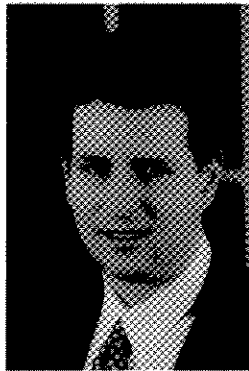


DON ROTHMAN, born Chicago, Illinois, July 2, 1936; admitted to bar, 1966, California. Preparatory education, University of California at Berkeley and Coe College (B.A., 1957); legal education, University of Southern California (J.D., 1966). Fraternity: Phi Alpha Delta. Winner: Moot Court Competition. Member: State Bar of California; Los Angeles County Bar Association; Commercial Law and Bankruptcy Section; Los Angeles County Housing Authority Commission.

OF COUNSEL



RONALD E. GORDON, born Chicago, Illinois, December 18, 1932; admitted to bar, 1961, California. Preparatory education, University of Washington (B.A., 1955); legal education, University of California (Berkeley (LL.B., 1960). Past Member, Bankruptcy Committee, Ninth Circuit Judicial Conference, 1976-1977. Lecturer: Continuing Legal Education of the Bar, 1991—. Member: Los Angeles County (Past Member: Executive Committee, Commercial Law Section; Federal Practice Committee) and American Bar Associations; The State Bar of California. Practice Areas: Insolvency.



HOWARD N. MADRIS, born New York, New York, June 30, 1966; admitted to the bar, 1991, California. Preparatory education, Cornell University (B.S., 1988); legal education, Boston University School of Law (J.D., 1991). First place, Boston University School of Law Negotiation Competition, 1989; second place in Northeast Regional. Member: State Bar of California; Financial Lawyers' Conference; Board of Directors of the Cornell University Southern California Alumni Association.

JEFFREY M. POMERANCE, born Milwaukee, Wisconsin, March 23, 1961; admitted to the bar, 1987, Illinois; 1992, California. Preparatory education, University of Wisconsin at Madison (B.B.A. in Accounting, with highest distinction, 1983); University of California at Los Angeles, The Anderson Graduate School of Management (Directors Training Program, 2000); legal education, University of Michigan School of Law (J.D., 1987). Contributing Editor of University of Michigan Journal of Law Reform, 1986-87; Instructor of Writing and Advocacy Program, University of Michigan School of Law, 1986-87. Successfully completed Certified Public Accountancy Examination – November, 1984.



ISRAEL SAPERSTEIN, born Los Angeles, California, May 8, 1945; admitted to bar, 1978, California. Also admitted to practice before United States District Court in Central, Eastern and Southern Districts of California, and Court of Appeals, Ninth Circuit. Preparatory education, California State University at Los Angeles (B.S., 1973); legal education, Whittier College School of Law (J.D., 1978). Dean's Honor List 1976-1978. Member: State Bar of California; Financial Lawyers' Conference; Los Angeles County Bar Association (Litigation Section; Commercial Law and Bankruptcy Section); Commercial Law League of America. Certified by The State Bar of California Board of Legal Specialization as a Specialist in Small Business and Personal Bankruptcy. Speaker: Continuing Legal Education Satellite Network and Commercial Law League of America; Judge Pro Tempore panel member, California Superior Court for the County of Los Angeles. Co-author: "Collier Handbook for Trustees" and "Collier Handbook for Creditors Committees".

ASSOCIATES OF THE FIRM



MARCUS A. TOMPKINS, born Santa Monica, California, October 14, 1971; admitted to the bar, 1997, California. Preparatory education, California State University, Long Beach (B.A., 1994). Legal education, Loyola Law School, Los Angeles (J.D., 1997). Research Editor: Loyola of Los Angeles Entertainment Law Review, 1997. Judicial Extern to the Honorable Thomas B. Donovan, United States Bankruptcy Court, Central District of California (1997). Judicial Law Clerk to the Honorable Mitchel R. Goldberg and Meredith A. Jury, United States Bankruptcy Court, Central District of California (2000-2001).



LARRY D. SIMONS, born Pittsburgh, Pennsylvania, April 29, 1968; admitted to state bar of California in 1995 and the Central and Eastern Districts of California in 1996. Preparatory education, California State University, Northridge (B.A. 1992); legal education, McGeorge School of Law, Sacramento (J.D. 1995). International Moot Court Honors Board 1993-1994. Judicial Law Clerk to the Honorable Kathleen T. Lax (2001) and Arthur M. Greenwald (2001-2002). Member: State Bar of California, San Fernando Valley Bar Association. He is certified as a specialist by the State Bar of California, Board of Legal Specialization, in Bankruptcy. He has authored the article "*The Chapter 13 Plan: A Cure-All for the Debtor who is not Obligated on a Secured Debt?*", Norton Bankruptcy Adviser, December 2002; and co-authored "*The Elusive Meaning of Impairment*", California Bankruptcy Journal, Vol. 27, Num. 2 2004.

EXHIBIT 3



SulmeyerKupetz

A P R O F E S S I O N A L C O R P O R A T I O N
ATTORNEYS AT LAW SINCE 1952

Direct Line: 213.617.5274
E-Mail: dkupetz@sulmeyerlaw.com
URL: www.sulmeyerlaw.com

333 South Hope Street, Thirty-Fifth Floor
Los Angeles, California 90071-1406
Voice: 213.626.2311 Fax: 213.629.4520

DAVID S. KUPETZ

David Kupetz specializes in troubled transactions, crisis avoidance consultation, workouts, restructurings, reorganizations, bankruptcies, receiverships, assignments for the benefit of creditors and other non-bankruptcy insolvency proceedings. He represents debtors (in restructurings and workouts and in chapter 11 reorganization cases), secured creditors, unsecured creditors' committees, assignees for the benefit of creditors, buyers/sellers of businesses/assets in distressed circumstances and other entities in insolvency and bankruptcy situations.

A sampling of clients represented by Mr. Kupetz includes: Care Enterprises, Inc. (debtor in possession); Ocean Pacific Sunwear, Ltd. (debtor in possession); County of Los Angeles (creditor); General Electric Capital Corporation (secured lender); Litton Industries, Inc. (creditor); Boston West, LLC (Boston Markets) (debtor in possession); ExxonMobil Corporation (creditor); Honda Trading Co. (creditor); CKE Restaurants (creditor); San Diego Television, Inc. (debtor in possession); South Bay Pizza, Inc. (debtor in possession); Transgo Corp. (unsecured creditors' committees); Aura Systems, Inc. (out-of-court unsecured creditors' committee); Snow Valley, LLC (debtor in possession); Gardenburger, Inc. (debtor in possession) and Ventura Port District (chapter 9 debtor).

His many articles on bankruptcy-related subjects have been published in The Business Lawyer, Commercial Law Journal, IDEA: The Journal of Law and Technology, Journal of Bankruptcy Law and Practice, The Annual Survey of Bankruptcy Law, The Urban Lawyer, The Banking Law Journal, Los Angeles Lawyer, California Lawyer, Commercial Law Bulletin, Los Angeles Daily Journal, The Secured Lender, The Journal of Private Equity, The Journal of Corporate Renewal, Public Law Journal, Federal Lawyer and many other publications. For a list of articles authored by Mr. Kupetz, please see the next page. Mr. Kupetz served as the author of Collier Commercial Bankruptcy Forms for many years and currently is an author of the Collier Handbook for Creditors' Committees.

Mr. Kupetz is a frequent lecturer on reorganization and other insolvency topics.

Mr. Kupetz was admitted to the California bar in 1986. He obtained his legal education at the University of California, Hastings College of the Law (J.D., 1986).

SELECTED ARTICLES AUTHORED BY DAVID S. KUPETZ

2008 Collier Handbook for Creditors' Committees, Co-Author (LexisNexis).

"Evidentiary Hearings in Bankruptcy Court: Necessary for the Resolution of Disputed Material Facts and Open to the Admission of Evidence Previously Introduced in the Case and the Court's Knowledge of the Case From Prior Proceedings," Annual Survey of Bankruptcy Law (Thomson/West 2007 Edition).

"Comfort Zone: Creditors' Committees are More Frequently Seeking Comfort Orders Since Recent Bankruptcy Law Changes Increased Their Disclosure Duties," Los Angeles Lawyer (April 2007).

2006 Collier Handbook for Creditors' Committees, Co-Author (LexisNexis).

"Valuation Experts, Beware the Gatekeeper!: Establishing Enterprise Value in Chapter 11 Reorganization Cases," The Bankruptcy Strategist, Volume 24, Numbers 2 and 3 (December 2006 and January 2007) (2-parts).

"Independence of Valuation Experts is Crucial in Chapter 11s," Los Angeles Daily Journal (October 13, 2006).

"Unions, Pensions, and Executive Compensation in Chapter 11," Pratt's Journal of Bankruptcy Law, Volume 2, Number 3 (August/September 2006 Edition).

"What is the Cure?: Nonmonetary Defaults Under Executory Contracts," Annual Survey of Bankruptcy Law (Thomson West 2005 Edition).

"Assignee's Preference Avoidance Power," The Bankruptcy Strategist, Volume 22, Numbers 9 and 10 (August and September 2005 (2-parts)).

"Corporate Governance of Chapter 11 Debtors: The Impairment or Suspension of Shareholder 'Democracy' Rights Taking Into Account the Economic Realities of the Case," Norton Bankruptcy Law Adviser (Thomson/West July 2005).

"Defending California Real Estate Foreclosures," Real Estate Southern California (June 2005).

"Filing Bankruptcy by Solvent Tenants to Cap Landlords' Claims," Los Angeles Lawyer (April 2005).

"The *Rooker-Feldman* Doctrine in Bankruptcy: While a Bankruptcy Court's Exclusive Jurisdiction Remains Undisturbed, It May Be Subject to Rooker-Feldman and Interjurisdictional Preclusion Constraints In Situations Where It Shares Concurrent Jurisdiction with a Non-Bankruptcy Court," Annual Survey of Bankruptcy Law (Thomson West 2004 Edition).

"It's Not Over Until It's Over: Chapter 11 Plan Confirmation," Andrews Litigation Reporter, Volume 1, Issue 9 (August 27, 2004).

"Assignment for the Benefit of Creditors: Effective Tool for Selling and Winding Up Distressed Businesses," Annual Survey of Bankruptcy Law (Thomson West 2003 Edition).

"The Bankruptcy Code is Part of Every Contract," The Secured Lender (November/December 2003).

"Spendthrift Trusts: The Real (but Not Unlimited) Benefits in Bankruptcy," American Bankruptcy Institute Journal (October 2003).

"For Bankruptcy Alternative, Know Your 'ABCs,'" The Journal of Corporate Renewal (July 2003).

"Adjusting Municipal Debts: Chapter 9," The Public Law Journal (Summer 2003).

"Assignment for the Benefit of Creditors: Advantageous Vehicle for Selling and Acquiring Distressed Enterprises," The Journal of Private Equity (Summer 2003).

"Intellectual Property Issues in Chapter 11 Bankruptcy Reorganization Cases," The Secured Lender (May/June 2003).

"The Fundamentals of Business Bankruptcy (Reorganization and Liquidation)," Business Credit (May 2003).

"Assignment for the Benefit of Creditors: Salvaging Value From a Sinking Ship," Business Credit (April 2003).

"An Assignment for the Benefit of Creditors is a Useful Vehicle," Los Angeles Daily Journal, p. 7 (April 16, 2002).

"Assignment for the Benefit of Creditors: Exit Vehicle for Many Troubled Enterprises," Journal of Internet Law, Volume 5, No. 10 (April 2002).

"Business Bankruptcy: A Primer for Unsecured Creditors," Commercial Law Bulletin (March/April 2002).

"Real Estate Leases In Bankruptcy: Landlord/Tenant Issues Under the Bankruptcy Code," Annual Survey of Bankruptcy Law, 2000-2001, 2001-2002 Editions, West Group.

"Assignment for the Benefit of Creditors: Exit Vehicle of Choice for Many Dot.Com, Technology, and Other Troubled Enterprises," Journal of Bankruptcy Law and Practice, Volume 11, No. 1 (November/December 2001).

"Beware When Your Client is a Debtor in Possession: Getting and Staying Employed in Bankruptcy Cases," Washington State Bar News, Volume 54, No. 10 (October 2000).

"Charging a Secured Creditor's Collateral," California Lawyer, p. 28 (August 2000).

"When Your Tenant's Business Goes Bust: How the Bankruptcy Code Impacts the Landlord's Rights," Office & Industrial Properties (June 2000).

"Developments in Bankruptcy Law and How They Affect Landlords," Apartment Management Magazine (May 2000).

"Hands Off: Per Se Rule Against Surcharging Oversecured Creditor Is Rejected," California Bankruptcy Court Reporter, Volume 4, No. 5 (May 2000).

"Perfecting Security Interests in Intellectual Property: Lenders Beware," Bankruptcy Strategist, Volume XVII, No. 6 (April 2000).

"Bankruptcy Filings and IP Licenses," Intellectual Property Today, Volume 7, No. 4 (April 2000).

"Per Se Rule Against Surcharging Oversecured Creditor is Rejected," Commercial Law Bulletin (March/April 2000).

"Cramdown Slamdown," California Law Business (February 28, 2000).

"Intellectual Property Issues in Chapter 11 Bankruptcy Reorganization Cases," Journal of Internet Law, Volume 3, No. 8 (February 2000).

"What Creditors Should Know About Retention of Counsel by Debtors in Possession, and About Payment of Their Fees," The Banking Law Journal, Volume 117, No. 1 (January/February 2000).

"Moves That Firms in Financial Turmoil Must Avoid," Los Angeles Business Journal (January 17-23, 2000).

"Beware When Dealing With Licensors of Intellectual Property: Avoiding Potential Pitfalls Facing Licensees and Lenders When Bankruptcy Intervenes," The Computer Lawyer, Volume 17, No. 1 (January 2000).

"Dealing With Issues in Chapter 11 Cases filed by Licensors of Intellectual Property," e-commerce Law & Strategy, Volume 16, No. 9 (January 2000).

"To Assume or Not to Assume: Real Estate Leases In Bankruptcy," Journal of Bankruptcy Law and Practice, Volume 8, No. 5 (July/August 1999), and California Bankruptcy Court Reporter (3-part series-May, June, and July, 1999).

"The Bankruptcy Code Is Part of Every Contract: Minimizing the Impact of Chapter 11 on the Non-Debtor's Bargain," The Business Lawyer, Volume 54, No. 1 (November 1998).

"Resolving Business Financial Crises," California Lawyer (July 1998).

"Common Mistakes Made by Businesses in Financial Crises," National Public Accountant, Volume 43, No. 3 (May 1998).

"Cram Slam," California Law Business (March 23, 1998).

"Seeking Perfection: Federal Grace Period Pre-empts State Law," Los Angeles Daily Journal (February 2, 1998).

"Old Equity May Retain Priority in Chapter 11 Plan," Los Angeles Daily Journal (September 29, 1997).

"On Executory Contracts, Precedent Carries the Day," Los Angeles Daily Journal (August 18, 1997).

"What Can Go Wrong Before a Bankruptcy Filing," Los Angeles Daily Journal (June 30, 1997).

"Home Rule -- Access to Chapter 9 Relief Remains in the Hands of Local Government Entities," Los Angeles Daily Journal (October 31, 1996).

"When Dirt and Debt Are Not Indubitably Equivalent," Los Angeles Daily Journal (September 23, 1996).

"Municipal Debt Adjustment Under the Bankruptcy Code," Current Municipal Problems, Volume 22, No. 3, pp. 340-348 (1996).

"City Limits -- Legislature Considers Conditions on Chapter 9 Relief," Los Angeles Daily Journal (September 12, 1995).

"The Deficits of Orange County," Los Angeles Lawyer (July-August 1995).

"Municipal Debt Adjustment Under the Bankruptcy Code," Municipal Attorney, Volume 36, No. 4 (July/August 1995).

"Municipal Debt Adjustment Under the Bankruptcy Code," The Urban Lawyer, Volume 27, No. 3, pp. 531-604 (Summer 1995).

"Municipal Debt Adjustment Under the Bankruptcy Code," Government Finance Review, Volume 11, No. 3, pp. 27-29 (June 1995).

"Municipal Debt Adjustment -- A Look at How Chapter 9 Allowed Orange County to Provide Essential Services While Undergoing Debt Restructuring," The Federal Lawyer, Volume 42, No. 4, pp. 18-24 (May 1995).

"Chapter and Verse -- An Analysis of Municipal Debt Adjustment Under the Bankruptcy Code," Los Angeles Daily Journal, pp. 7-8 (April 13, 1995).

"Intellectual Property Issues in Chapter 11 Bankruptcy Reorganization Cases," IDEA: The Journal of Law and Technology, Volume 35, No. 4, pp. 383-406 (1995).

"Basic Issues and Alternatives Facing Litigators When Bankruptcy Interrupts the Litigation Process," Commercial Law Journal, Volume 99, No. 4, pp. 401-45 (Winter 1994).

"Sales of Substantially All Assets of Chapter 11 Bankruptcy Estates Outside of a Plan," Commercial Law Bulletin, Volume 9, No. 5 (September/October 1994).

"Break-Up Fees in Bankruptcy," Commercial Law Bulletin, Volume 9, No. 4 (July/August 1994).

Note, "Cable's 'Non-Cable Communications Services': Cable Television as a Common Carrier," 8 COMM/ENT 75 (1985).

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

17 Debtor.
18

19 Tax Id # 95-4712564
20
21

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

Chapter 11

**NOTICE OF APPLICATION BY DEBTOR IN
POSSESSION FOR APPROVAL OF
EMPLOYMENT OF BANKRUPTCY
COUNSEL (SULMEYERKUPETZ)**

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 the law firm
27 of SulmeyerKupetz ("SK"), a professional corporation, as its bankruptcy counsel. The
28 Debtor submits that SK is well qualified to serve as its bankruptcy counsel. SK is

1 experienced and expert in bankruptcy, business reorganization, restructuring and other
2 insolvency matters. SK represented the Debtor with respect to restructuring, bankruptcy
3 and insolvency issues prior to the filing of Applicant's chapter 11 petition and advised the
4 Debtor in connection with the commencement of this case. SK is familiar with the legal
5 and financial issues and problems facing the Debtor.

6 2. SK has agreed to continue its representation of Applicant. The
7 Debtor believes is necessary to have SK employed as bankruptcy counsel in this chapter
8 11 case to represent it as debtor and debtor in possession. Such employment may
9 include the examination of claims with creditors in order to determine their validity; giving
10 advice and counsel to Applicant in connection with legal issues, including the use, sale or
11 lease of property of the estate, adequate assurance of utility providers, use of cash
12 collateral and postpetition financing, requests for security interests, relief from the
13 automatic stay, special treatment, payment of prepetition obligations, etc.; negotiation
14 with creditors holding secured and unsecured claims; preparing and presenting a plan of
15 reorganization and disclosure statement; objecting to claims as may be appropriate and,
16 in general acting as counsel on behalf of Applicant in any and all bankruptcy law and
17 related matters which may arise in the course of this case. Such services will concern
18 the rights and remedies of the Debtor with regard to the assets of the estate and with
19 regard to secured, priority, or unsecured claims which may be asserted in this case.

20 3. SK will charge the Debtor for services rendered at SK's ordinary
21 hourly rates in effect at the time the services are rendered. The Debtor will also
22 reimburse SK for expenses incurred by SK in the course of its representation of the
23 Debtor. SK understands that it is entitled to receive such amount(s) on account of its
24 fees and expenses as shall be approved by the Court. A schedule of the current rates
25 charges by SK is attached as Exhibit 1 to the Application.

26 4. The Debtor commenced this case by filing a voluntary chapter 11
27 petition on March 19, 2008 (the "Petition Date"). Applicant remains in possession of its
28

1 assets and is acting as a debtor in possession pursuant to 11 U.S.C. §§ 1101(1),
2 11007(a), and 1108.

3 5. The Debtor is multichannel retailer that sells maternity, baby and
4 kids apparel and toys, gear and related products direct to the consumer. As of the
5 Petition Date the Debtor sells its products at its 23 retail stores, through its babystyle.com
6 website, and through a direct mail program.

7 6. SK was engaged by the Debtor as restructuring/bankruptcy counsel
8 prior to the Petition Date. SK provided prepetition services to Applicant with regard to
9 bankruptcy, restructuring and insolvency issues, matters and alternatives and the
10 preparation for commencement of a chapter 11 case by the Debtor. SK received
11 \$304,496.60 in funds prior to the Petition Date in connection with its representation of the
12 Debtor. Of that sum, \$158,643.80 constituted payment for fees for services rendered and
13 costs incurred prior to the commencement of the Debtor's chapter 11 case. As of the
14 commencement of the case, SK's unused retainer balance remaining was \$145,852.80.

15 7. The source of payments received prepetition by SK in connection
16 with its representation of Applicant was Applicant.

17 8. SK's representation in this case is strictly limited to representation of
18 the Debtor. SK does not represent and has not represented any other party connected
19 with this matter. SK does not represent any officer, director, or equity holder of the
20 Debtor, or any party other than the Debtor in connection with this case.

21 9. The portion of the retainer provided to SK not exhausted
22 (\$145,852.80) based upon services rendered and costs incurred as of the filing of the
23 Debtor's chapter 11 petition, has been placed into a separate account of SK subject to
24 disbursement according to the United States Trustee's Guide to Applications for
25 Employment of Professionals and Treatment of Retainers for the Central District of
26 California.

27 10. If you have not received a copy of the Application and wish to
28 receive one, you may obtain a copy by requesting it from the Debtor's bankruptcy

EXHIBIT 5

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 **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.
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
BANKRUPTCY COUNSEL
(SULMEYERKUPETZ)**
DATE: [no hearing required]
TIME: [no hearing required]
PLACE: U.S. Bankruptcy Court
Courtroom 1575
225 East Temple Street
Los Angeles, CA 90012

20
21 On March 27, 2008, eStyle, Inc. (the "Debtor"), the above-captioned debtor
22 and debtor in possession, filed an application (the "Application") for approval of the
23 Debtor's employment of SulmeyerKupetz ("SK"), a professional corporation, as the
24 Debtor's bankruptcy counsel in this case. The Court has considered the Application, the
25 declarations of Robert S. Kelleher and David S. Kupetz submitted with the Application,
26 any other papers filed in this matter, and the facts and circumstances of this case.

27 Based on the foregoing, the Court determining that SK does not hold any
28 interest adverse to the Debtor or the estate and is a disinterested person as defined in 11

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

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

3 **IT IS ORDERED** as follows:

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

11 3. SK may withdraw funds from the separate account maintained by the
12 firm for the balance of the retainer paid prepetition by the Debtor to SK (and not
13 exhausted based on prepetition services and costs) pursuant to the procedure set forth in
14 the United States Trustee's Guide to Applications for Employment of Professionals and
15 Treatment of Retainers for the Central District of California.

16 DATED: _____

HON. SAMUEL L. BUFFORD
UNITED STATES BANKRUPTCY JUDGE

17
18
19 PRESENTED BY:

20 **SulmeyerKupetz**
21 A Professional Corporation

22 By: _____
23 David S. Kupetz
24 Bankruptcy Counsel for eStyle, Inc.,
Debtor and Debtor in Possession

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

PROOF OF SERVICE

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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 March 27, 2008, I served the following document(s) described as **APPLICATION BY DEBTOR AND DEBTOR IN POSSESSION FOR APPROVAL OF EMPLOYMENT OF BANKRUPTCY COUNSEL (SULMEYERKUPETZ); DECLARATION OF ROBERT S. KELLEHER; DECLARATION OF DAVID S. KUPETZ** on the interested parties in this action as follows:

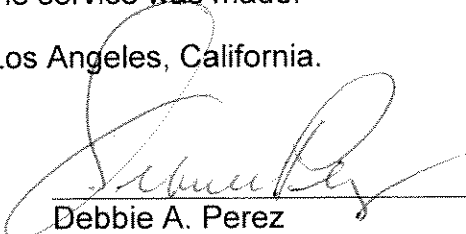
SEE ATTACHED SERVICE LIST

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.

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.

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 March 27, 2008, at Los Angeles, California.


Debbie A. Perez

SERVICE LIST

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OFFICE OF THE UNITED STATES TRUSTEE

Office of the United States Trustee
Attn: Ron Maroko, Esq.
Ernst & Young Plaza
725 South Figueroa St., 26th Floor
Los Angeles, CA 90017
ron.maroko@usdoj.gov
(served via e-mail)

REQUEST FOR SPECIAL NOTICE

General Growth Management, Inc., as Agent
Attn: Kristen N. Pate, Assistant Gen. Counsel
110 N. Wacker
Chicago, IL 60606
(served via u.s. mail)

The Irvine Company, LLC
c/o Ernie Zachary Park, Esq.
BEWLEY, LASSLEBEN & MILLER, LLP
13215 E. Penn St., Ste. 510
Whittier, CA 90602-1797
ernie.park@bewleylaw.com
(served via e-mail)

Wachovia Capital Finance Corporation (Western)
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(served via e-mail)

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(served via e-mail)

Taubman Landlords
(West Farms Mall LLC;
Willow Bend Shopping Center LP, et al.)
c/o Taubman Realty Group Limited
The Taubman Company
Attn: Andrew S. Conway
200 E. Long Lake Road, Ste. 300

1 Bloomfield Hills, MI 48303-0200
aconway@taubman.com
2 **(served via e-mail)**

3 Westfield, LLC and
The Macerich Company
4 c/o Thomas J. Leanse, Esq.
c/o Brian D. Huben, Esq.
5 c/o Dustin P. Branch, Esq.
KATTEN MUCHIN ROSENMAN LLP
6 2029 Century Park East, Suite 2600
Los Angeles, CA 90067-3012
7 **(served via u.s. mail)**

8 **SECURED CREDITORS**

9 GRP Partners, L.P; Oak Investment Partners, et al.
c/o Sara Stenberg, Esq.
10 DORSEY & WHITNEY LLP
Suite 1500, 50 South Sixth Street
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12 **(served via e-mail)**

13 Wachovia Capital Finance Corporation (Western)
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