

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)  
dkupetz@sulmeyerlaw.com  
2 Steven F. Werth (CA Bar No. 205434)  
swerth@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 Attorneys for eStyle, Inc.,  
Debtor and Debtor in Possession

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

12  
13 In re  
14 ESTYLE, INC., a Delaware corporation,  
dba babystyle, Cadeau, and Cadeau  
15 Designs,  
16 Debtor.

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

Chapter 11

**DEBTOR'S THIRD AMENDED CHAPTER  
11 PLAN**

**Disclosure Statement Hearing**

DATE: July 14, 2009  
TIME: 2:00 p.m.  
PLACE: U.S. Bankruptcy Court  
Courtroom 1575  
255 East Temple Street  
Los Angeles, CA 90012

20 Tax Id # 95-4712564

**Plan Confirmation Hearing**

DATE: October 6, 2009  
TIME: 2:00 p.m.  
PLACE: U.S. Bankruptcy Court  
Courtroom 1575  
255 East Temple Street  
Los Angeles, CA 90012

**TABLE OF CONTENTS**

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

I. INTRODUCTION ..... 2

II. CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS ..... 2

    A. General Overview..... 2

    B. Unclassified Claims ..... 2

        1. Administrative Expenses ..... 3

        2. Priority Tax Claims ..... 4

    C. Classified Claims and Interests ..... 8

        1. Classes of Secured Claims..... 8

        2. Classes of Priority Unsecured Claims..... 9

        3. Class of General Unsecured Claims..... 10

        4. Class of Equity Interest Related Claims ..... 11

        5. Classes of Interest Holders..... 11

    D. Implementation of the Plan..... 12

        1. Funding for the Plan ..... 12

        2. Cancellation of Equity Interests ..... 12

        3. Allowance of Bridge Lenders' Claims and Waiver and Release  
of Claims..... 12

        4. Subordination of Bridge Lenders' Claims..... 13

        5. Avoidance Claims, Continuance of Committee, and  
Compensation of Committee Counsel ..... 13

        6. Disbursing Agent ..... 14

        7. Disbursements..... 14

        8. Dissolution of Debtor ..... 15

        9. Continuance of Committee and Committee Counsel..... 15

        10. Cessation of Retention of Responsible Officer and  
Professionals by the Debtor..... 15

        11. Disbanding of the Debtor's Board of Directors..... 16

        12. Deadline for Filing Claims..... 16

1	13.	Deadline for Filing Certain Administrative Claims.....	16
2	14.	Retention and Enforcement of Claims.....	16
3	15.	Court and United States Trustee Fees.....	17
4	16.	Withholding and Reporting Requirements.....	17
5		III. TREATMENT OF MISCELLANEOUS ITEMS.....	17
6	A.	Executory Contracts and Unexpired Leases.....	17
7	1.	Assumptions.....	17
8	2.	Rejections.....	18
9	B.	Changes in Rates Subject to Regulatory Commission Approval.....	18
10	C.	Retention of Jurisdiction.....	18
11		IV. EFFECT ON CONFIRMATION OF PLAN.....	19
12	A.	No Discharge.....	19
13	B.	Revesting of Property in the Debtor.....	19
14	C.	Modification of the Plan.....	19
15	D.	Post-Confirmation Status Report.....	19
16	E.	Quarterly Fees.....	19
17	F.	Post-Confirmation Conversion/Dismissal.....	20
18	G.	Final Decree.....	20
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			

I.

**INTRODUCTION**

eStyle, Inc. ("eStyle" or the "Debtor"), a Delaware corporation, is the Debtor in the above-captioned Chapter 11 bankruptcy case. On March 19, 2008, the Debtor commenced a bankruptcy case by filing a voluntary Chapter 11 petition under the United States Bankruptcy Code ("Code"), 11 U.S.C. § 101 et seq. This document is the Chapter 11 Plan ("Plan") proposed by the Debtor ("Plan Proponent"). Sent to you with this document is the Disclosure Statement which has been approved by the court, and which is provided to help you understand the Plan.

This is a liquidating plan. In other words, the Proponent seeks to accomplish payments under the Plan by distributing cash generated from the previous sale of the Debtor's business as well as additional funds that have been recovered by the Debtor. The Effective Date of the proposed Plan is 30 days after entry of the order confirming the Plan (the "Effective Date").

II.

**CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS**

**A. General Overview**

As required by the Bankruptcy Code, the Plan classifies claims and interests in various classes according to their right to priority of payments as provided in the Bankruptcy Code. The Plan states whether each class of claims or interests is impaired or unimpaired. The Plan provides the treatment each class will receive under the Plan.

**B. Unclassified Claims**

Certain types of claims are not placed into voting classes; instead they are unclassified. They are not considered impaired and they do not vote on the Plan because they are automatically entitled to specific treatment provided for them in the Bankruptcy Code. As such, the Proponent has not placed the following claims in a class. The treatment of these claims is provided below.

**1. Administrative Expenses**

Administrative expenses are claims for costs or expenses of administering the Debtor's Chapter 11 case which are allowed under Code section 507(a)(2). The Code requires that all administrative claims be paid on the Effective Date of the Plan, unless a particular claimant agrees to a different treatment.

The following chart lists all of the Debtor's § 507(a)(2) unpaid administrative claims and their treatment under the Plan:

<u>Name</u>	<u>Estimated Unpaid Amount</u> <u>Owed As Of Effective Date</u>	<u>Treatment</u>
James K. Baer	\$0.00	Paid in full on Effective Date
Crowe Horwath LLP	\$125,304.75	Paid in full on Effective Date
SulmeyerKupetz	\$50,000	Paid in full on Effective Date
Landsberg Margulies	\$0.00	Paid in full on Effective Date
Sobul Primse & Schenkel (Closing of 401(k) Plan)	\$15,000	Paid in full on Effective Date
Baer & Troff	\$0.00	Paid in full on Effective Date
Clerk's Office Fees	\$0.00	Paid in full on Effective Date
U.S. Trustee fees	\$9,750.00	Paid in full on Effective Date
Reclamation Claims under 503(b)(9)	\$85,950.78	Paid in full on Effective Date
Dream International U.S.A., Inc.	\$72,272.64	Paid in full on Effective Date
<b>TOTAL</b>	<b>\$358,278.17</b>	

Court Approval of Fees Required:

The Court must approve all professional fees listed in this chart or otherwise paid and/or advanced in connection with this case. For all fees except Clerk's Office fees and U.S. Trustee's fees, the professional in question must file and serve a properly noticed fee application and the Court must rule on the application. Only the amount of fees allowed by the Court will be owed and required to be paid under this Plan.

**2. Priority Tax Claims**

Priority tax claims are certain unsecured income, employment and other taxes described by Code Section 507(a)(8). The Code requires that each holder of such a 507(a)(8) priority tax claim receive the present value of such claim in deferred cash payments, over a period not exceeding six years from the date of assessment of such tax.

The following chart lists all of the Debtor's Section 507(a)(8) priority tax claims and their treatment under the Plan:

<u>Description</u>	<u>Amount Owed</u>	<u>Treatment</u>
<ul style="list-style-type: none"> <li>• Name = CA State Board of Equalization</li> <li>• Type of tax = property</li> <li>• Date tax assessed = 9/12/08</li> </ul>	\$11,579.54	Paid in full on Effective Date, or as soon thereafter as practicable
<ul style="list-style-type: none"> <li>• Name = City and County of Denver/Treasury</li> <li>• Type of tax = personal property, sales, use and occupational</li> <li>• Date tax assessed = 6/30/08</li> </ul>	\$16,272.70	Paid in full on Effective Date, or as soon thereafter as practicable
<ul style="list-style-type: none"> <li>• Name = City of Phoenix, Arizona</li> <li>• Type of tax = license, sales and use</li> <li>• Date tax assessed = 4/17/08</li> </ul>	\$2,859.51	Paid in full on Effective Date, or as soon thereafter as practicable
<ul style="list-style-type: none"> <li>• Name = Colorado Dept. of Revenue</li> <li>• Type of tax =</li> <li>• Date tax assessed = 4/25/08</li> </ul>	\$5,289.20	Paid in full on Effective Date, or as soon thereafter as practicable
<ul style="list-style-type: none"> <li>• Name = Colorado Dept. of Revenue</li> <li>• Type of tax =</li> <li>• Date tax assessed = 6/30/08</li> </ul>	\$7,840.69	Paid in full on Effective Date, or as soon thereafter as practicable
<ul style="list-style-type: none"> <li>• Name = Commonwealth of Mass. Dept. of Revenue</li> <li>• Type of tax =</li> <li>• Date tax assessed = 5/22/08</li> </ul>	\$8,400.18	Paid in full on Effective Date, or as soon thereafter as practicable
<ul style="list-style-type: none"> <li>• Name = Connecticut Dept. of Revenue Taxpayer Services Division</li> <li>• Type of tax = corporation, sales and use</li> </ul>	\$4,078.78	Paid in full on Effective Date, or as soon thereafter as practicable

1	<u>Description</u>	<u>Amount Owed</u>	<u>Treatment</u>
2	• Date tax assessed = 7/1/08		
3	• Name = County of San Bernardino, Treasurer-Tax Collector	\$642.34	Paid in full on Effective Date, or as soon thereafter as practicable
4	• Type of tax =		
5	• Date tax assessed = 9/30/08		
6	• Name = County of Santa Clara, Tax Collector	\$5,802.23	Paid in full on Effective Date, or as soon thereafter as practicable
7	• Type of tax = personal property		
8	• Date tax assessed = 7/9/08		
9	• Name = Dallas County	\$6,760.42	Paid in full on Effective Date, or as soon thereafter as practicable
10	• Type of tax = Texas property tax		
11	• Date tax assessed = 6/2/08		
12	• Name = Farmington Tax Collector	\$4,926.10	Paid in full on Effective Date, or as soon thereafter as practicable
13	• Type of tax =		
14	• Date tax assessed = 7/7/08		
15	• Name = L.A. County Treasurer and Tax Collector	\$15,129.44	Paid in full on Effective Date, or as soon thereafter as practicable
16	• Type of tax = property		
17	• Date tax assessed = 10/2/08		
18	• Name = New York State Dept. of Taxation & Finance	\$56,461.44	Paid in full on Effective Date, or as soon thereafter as practicable
19	• Type of tax =		
20	• Date tax assessed = 10/4/08		
21	• Name = Orange County Tax Collector	\$5,391.53	Paid in full on Effective Date, or as soon thereafter as practicable
22	• Type of tax =		
23	• Date tax assessed = 5/28/08		
24	• Name = San Mateo County Clerk	\$5,701.11	Paid in full on Effective Date, or as soon thereafter as practicable
25	• Type of tax =		
26	• Date tax assessed = 5/5/08		
27	• Name = State of Arizona, Dept. of Revenue	\$120,958.05	Paid in full on Effective Date, or as soon thereafter as practicable
28	• Type of tax =		
	• Date tax assessed = 5/5/08		
	• Name = State Board of Equalization,	\$87,751.28	Paid in full on Effective

	<u>Description</u>	<u>Amount Owed</u>	<u>Treatment</u>
1			
2	Sacramento CA		Date, or as soon thereafter
3	• Type of tax =		as practicable
4	• Date tax assessed = 6/18/08		
5	• Name = State of new Jersey Division	\$13,898.85	Paid in full on Effective
6	of Taxation Compliance Activity		Date, or as soon thereafter
7	• Type of tax =		as practicable
8	• Date tax assessed = 5/2/08		
9	• Name = Travis County	\$4,522.39	Paid in full on Effective
10	• Type of tax = property		Date, or as soon thereafter
11	• Date tax assessed = 4/25/08		as practicable
12	• Name = Washington State Dept. of	\$22,458.67	Paid in full on Effective
13	Revenue		Date, or as soon thereafter
14	• Type of tax = sales and business		as practicable
15	• Date tax assessed = 5/27/08		
16	• Name = Washington State Dept. of	\$1,274.32	Paid in full on Effective
17	Revenue		Date, or as soon thereafter
18	• Type of tax = sales and business		as practicable
19	• Date tax assessed = 9/26/08		
20	• Name = Arizona	\$43,613.73	Paid in full on Effective
21	• Type of tax = TPT		Date, or as soon thereafter
22	• Date tax assessed = 3/11/09		as practicable
23	• Name = California	\$250.00	Paid in full on Effective
24	• Type of tax = SOS		Date, or as soon thereafter
25	• Date tax assessed = 10/31/08		as practicable
26	• Name = California – City of Los	\$886.55	Paid in full on Effective
27	Angeles		Date, or as soon thereafter
28	• Type of tax = Sales		as practicable
	• Date tax assessed = 2/11/08		
	• Name = California – State Board of	\$2,170.38	Paid in full on Effective
	Equalization		Date, or as soon thereafter
	• Type of tax = Sales		as practicable
	• Date tax assessed = 1/30/09		
	• Name = California – State Board of	\$11,951.16	Paid in full on Effective
	Equalization		Date, or as soon thereafter
	• Type of tax = Sales		as practicable
	• Date tax assessed = 2/5/09		

	<u>Description</u>	<u>Amount Owed</u>	<u>Treatment</u>
1			
2			
3	• Name = City of Newton Office of the Tax Collector	\$278.42	Paid in full on Effective Date, or as soon thereafter as practicable
4	• Type of tax = property		
5	• Date tax assessed =		
6	• Name = City of Scottsdale	\$257.58	
7	• Type of tax = Sales & Use • Date tax assessed = 2/17/09		
8	• Name = Collin County McKinney Texas	\$4,800.63	Paid in full on Effective Date, or as soon thereafter as practicable
9	• Type of tax = property		
10	• Date tax assessed = 2/10/09		
11	• Name = Colorado	\$65.94	Paid in full on Effective Date, or as soon thereafter as practicable
12	• Type of tax = wage • Date tax assessed = 10/31/08		
13	• Name = Connecticut	\$3,438.93	Paid in full on Effective Date, or as soon thereafter as practicable
14	• Type of tax = Sales		
15	• Date tax assessed = 2/29/08		
16	• Name = Connecticut	\$1,560.69	Paid in full on Effective Date, or as soon thereafter as practicable
17	• Type of tax = Sales • Date tax assessed = 3/31/08		
18	• Name = Connecticut	\$33.76	Paid in full on Effective Date, or as soon thereafter as practicable
19	• Type of tax = Sales • Date tax assessed = 4/30/08		
20	• Name = County of Orange	\$6,469.84	Paid in full on Effective Date, or as soon thereafter as practicable
21	• Type of tax = property		
22	• Date tax assessed = estimated for 2009		
23	• Name = King County	\$3,170.48	Paid in full on Effective Date, or as soon thereafter as practicable
24	• Type of tax = property • Date tax assessed = 1/1/08		
25	• Name = Los Angeles County Tax Collector	\$2,625.95	Paid in full on Effective Date, or as soon thereafter as practicable
26	• Type of tax = Property		
27	• Date tax assessed = 1/23/09		
28			

	<u>Description</u>	<u>Amount Owed</u>	<u>Treatment</u>
1			
2	• Name = Massachusetts	\$59.38	Paid in full on Effective Date, or as soon thereafter as practicable
3	• Type of tax = Sales		
4	• Date tax assessed = 7/31/08		
5	• Name = New Jersey	\$1,003.61	Paid in full on Effective Date, or as soon thereafter as practicable
6	• Type of tax = Sales		
7	• Date tax assessed = 3/31/08		
8	• Name = New York	\$14,704.50	Paid in full on Effective Date, or as soon thereafter as practicable
9	• Type of tax = Sales		
10	• Date tax assessed = 9/29/08		
11	• Name = Texas	\$2,471.13	Paid in full on Effective Date, or as soon thereafter as practicable
12	• Type of tax = Franchise		
13	• Date tax assessed = 1/12/09		
14	• Name = Washington	\$1,153.93	Paid in full on Effective Date, or as soon thereafter as practicable
15	• Type of tax = Excise		
16	• Date tax assessed = 10/22/08		
17	<b>TOTAL</b>	<b>\$508,965.36</b>	

**C. Classified Claims and Interests**

**1. Classes of Secured Claims**

Secured claims are claims secured by liens on property of the estate. The following chart lists all classes containing Debtor's secured pre-petition claims and their treatment under this Plan.

<u>Class #</u>	<u>DESCRIPTION</u>	<u>INSIDER</u> <u>S</u> <u>(Y/N)</u>	<u>IMPAIRED</u> <u>(Y/N)</u>	<u>TREATMENT</u>
1	Secured claim of:  • Name= Oak Investment Partners, IX, L.P., Oak IX Affiliates Fund, L.P., Oak IX Affiliates Fund-A, L.P., GRP II, L.P., GRP II Partners, L.P., and GRP II Investors, L.P. (collectively referred to hereafter as the "Bridge Lenders")  • Collateral description= substantially all of the assets of	Y	Y Impaired; claims in this class are entitled to vote on the Plan	Bridge Lenders shall receive, no later than 30 days after the Effective Date, on a pro-rata basis, payment of the remaining estate funds, not to exceed a total distribution to bridge Lenders of \$2.1 million, after payment in full of all allowed

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

the Debtor, including cash			administrative claims and all allowed priority claims, including all allowed professionals' fees and costs, a guaranteed payment of \$200,000 to unsecured creditors, and \$50,000 to be set-aside as a post-confirmation reserve
<ul style="list-style-type: none"> <li>• Collateral value= \$1,497,288.60 as of Effective Date</li> <li>• Priority of security int.= 1<sup>st</sup></li> <li>• Principal owed = \$1.6 million</li> <li>• Pre-pet. arrearage amount = 0</li> <li>• Post-pet. arrearage amount = 0</li> <li>• Total claim amount = \$1.6 million</li> </ul>			

**2. Classes of Priority Unsecured Claims**

Certain priority claims that are referred to in Code Sections 507(a)(3), (4), (5), (6), and (7) are required to be placed in classes. These types of claims are entitled to priority treatment as follows: the Code requires that each holder of such a claim receive cash on the Effective Date equal to the allowed amount of such claim. However, a class of unsecured priority claimholders may vote to accept deferred cash payments of a value as of the Effective Date, equal to the allowed amount of such claims.

The following chart lists all classes containing Debtor's 507(a)(3), (4), (5), (6), and (7) priority unsecured claims and their treatment under the Plan:

Class #	DESCRIPTION	IMPAIRED (Y/N)	TREATMENT
2	Priority unsecured claim pursuant to 11 U.S.C. § 507 (a)(4)  •Total amt of claims = \$96,489.53	N	•Paid in full in cash on Effective Date

**3. Class of General Unsecured Claims**

General unsecured claims are unsecured claims not entitled to priority under Code Section 507(a). The following chart identifies this Plan's treatment of the class containing all of Debtor's general unsecured claims:

Class #	DESCRIPTION	IMPAIRED (Y/N)	TREATMENT
3	General unsecured claims  • Total amt of claims = \$9.3 million	Y Impaired; claims in this class are entitled to vote on the Plan	<ul style="list-style-type: none"> <li>• Pymt interval = on Effective Date, with further payments to be made should there be recoveries on avoidance claims</li> <li>• Pymt amount/interval = \$200,000 on the Effective Date, further amounts determined by recoveries on avoidance claims</li> <li>• Begin date = Effective Date</li> <li>• End date = no later than 45 days after all material disputes regarding the allowance of general unsecured claims have been resolved, with further payments made as determined by recoveries on avoidance claims</li> <li>• Interest rate % = 0%</li> <li>• Total payout 2.2% = \$200,000, plus additional payments, if any, determined by recoveries on avoidance claims</li> <li>• All payments to members of this class will be made on a pro rata basis.</li> </ul>

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

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

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

**4. Class of Equity Interest Related Claims**

Equity Interest Related Claims means any claim against the Debtor arising from the purchase or sale of an Equity Interest in the Debtor, or any claim against the Debtor by an entity that asserts equitable or contractual rights of reimbursement, contribution or indemnification arising from such Claim. Equity Interest Related Claims are limited to Claims that are subordinated under section 510(b) of the Code. The following chart identifies this Plan's treatment of the class containing all of Debtor's equity interest related claims:

<u>Class #</u>	<u>DESCRIPTION</u>	<u>IMPAIRED (Y/N)</u>	<u>TREATMENT</u>
6	Equity Interest Related Claims	Y Impaired; claims in this class are deemed to have rejected Plan.	Holders of interests in this class will not receive any distribution or retain any property or rights under the Plan on account of their claims.

**5. Classes of Interest Holders**

Interest holders are the parties who hold ownership interest (i.e., equity interest) in the Debtor. If the Debtor is a corporation, entities holding preferred or common stock in the Debtor are interest holders. If the Debtor is a partnership, the interest holders include both general and limited partners. If the Debtor is an individual, the Debtor is the interest holder. The following chart identifies the Plan's treatment of the class of interest holders:

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

Class #	DESCRIPTION	IMPAIRED (Y/N)	TREATMENT
4	Preferred Stock	Y Impaired; claims in this class are deemed to have rejected Plan.	•Holders of interests in this class will not receive any distribution or retain any property or rights under the Plan on account of their interests
5	Common Stock	Y Impaired; claims in this class are deemed to have rejected Plan.	•Holders of interests in this class will not receive any distribution or retain any property or rights under the Plan on account of their interests

**D. Implementation of the Plan**

**1. Funding for the Plan**

The Plan will be funded by the following:

The Plan is a liquidating plan and shall be funded with cash on hand in the Estate and the Post-Confirmation Estate as well as any remaining assets that may be liquidated and/or claims that may be recovered for the benefit of the Estate and/or the Post-Confirmation Estate.

**2. Cancellation of Equity Interests**

As of the Confirmation Date, the Equity Interests (Preferred Stock and Common Stock) in the Debtor shall be cancelled and all rights held in connection with the Equity Interests shall be extinguished.

**3. Allowance of Bridge Lenders' Claims and Waiver and Release of Claims**

The Bridge Lenders shall collectively have Allowed Secured Claims in the Case in the total amount of \$2,100,000. To the extent, if any, not previously waived and

1 released, the Debtor and the Committee waive and release any and all claims and  
2 causes of action, of any kind whatsoever, against the Bridge Lenders and against the  
3 directors of the Debtor who were directors as of July 1, 2008, who consist of Jerry  
4 Gallagher, Steve Lebow and Dennis Eck.

5

6 **4. Subordination of Bridge Lenders' Claims**

7 The Allowed Secured Claims and Liens of the Bridge Lenders are  
8 subordinated to permit payment in full of (a) all Allowed Administrative Claims and Priority  
9 Claims (including all claims entitled to priority treatment under section 507 of the  
10 Bankruptcy Code), including all allowed professionals' fees and costs, (b) the Guaranteed  
11 Payment, (c) the Post-Confirmation Reserve, and (d) all recoveries, if any, on Avoidance  
12 Claims.

13 **5. Avoidance Claims, Continuance of Committee, and**  
14 **Compensation of Committee Counsel**

15 All claims and causes of action of the Debtor's estate arising under chapter  
16 5 of the Code shall be preserved under the Plan for the benefit of Unsecured Creditors of  
17 the Debtor. The Guaranteed Payment of \$200,000 to unsecured creditors will include  
18 and shall be increased by an amount, if available, equal to all recoveries on any  
19 Avoidance Claims after payment of all Post-Confirmation Costs and fees. The  
20 Committee shall continue to serve after Confirmation of the Plan and shall have sole  
21 authority to pursue, prosecute and settle any and all Avoidance Claims. The Committee,  
22 in its sole discretion, will decide on Avoidance Claims to be pursued, if any. The  
23 Committee counsel shall pursue Avoidance Claims, if any, on a contingency basis which,  
24 subject to Court approval separate and independent from approval of the Plan, shall be  
25 33% if resolved before trial and 40% if a matter settles within 30 days of the first date set  
26 for trial or goes to trial. Committee counsel shall be reimbursed from the Post-  
27 Confirmation Reserve for costs related to the Avoidance Claims. Committee counsel  
28 shall not seek or be entitled to any payment, based on hourly services, from the Estate or

1 the Post-Confirmation Estate with regard to fees relating to Avoidance Claims for  
2 services rendered after January 1, 2009.

3 **6. Disbursing Agent**

4 Crowe Horwath LLP, or such other person or entity designated as the  
5 Disbursing Agent in the Confirmation Order, shall act as the disbursing agent for the  
6 purpose of making all distributions provided for under the Plan. The Disbursing Agent  
7 shall serve without bond and shall receive compensation in the amount of the Disbursing  
8 Agent's ordinary hourly rates in effect at the time services are rendered and shall be  
9 entitled to reimbursement of all reasonable and necessary expenses; provided, however,  
10 that the Post-Confirmation Reserve and any recoveries on Avoidance Claims shall be the  
11 only sources for payment of fees and expenses of the Disbursing Agent for distribution  
12 services rendered and expenses incurred pursuant to the Plan.

13 **7. Disbursements**

14 The Disbursing Agent shall make all Distributions in accordance with the  
15 Plan. If any payment or act under the Plan is required to be made or performed on a  
16 date that is not a Business Day, then the making of such payment or the performance of  
17 such act may be completed on the next succeeding Business Day, but shall be deemed  
18 to have been completed as of the required date. Notwithstanding anything to the  
19 contrary set for herein, if any payment to any particular Creditor pursuant to the Plan is to  
20 be less than \$20, the Disbursing Agent may elect not to make such payment and, if such  
21 election is made by the Disbursing Agent, the obligation under the Plan to make such  
22 minimal payment shall be deemed extinguished. The Disbursing Agent shall be required  
23 to distribute at least annually to Allowed Claimants qualifying for distributions from the  
24 Disbursing Agent under the Plan ("Qualifying Claimants") net income and all net  
25 proceeds from the sale of assets by the Disbursing Agent, except the Disbursing Agent  
26 may retain an amount of net proceeds or net income reasonably necessary to maintain  
27 the value of the assets and/or to meet claims and contingent liabilities (including disputed  
28 claims). The Disbursing Agent shall make continuing efforts to dispose of the Disbursing

1 Agent's assets, make timely distributions, and not unduly prolong the duration of the  
2 Disbursing Agent.

3 **8. Dissolution of Debtor**

4 As of the Effective Date, the Debtor, after having transferred all its property  
5 to the Disbursing Agent pursuant to the Plan, shall be deemed dissolved without the  
6 necessity for any further action, except for any such administrative actions as may be  
7 necessary to carry out the purposes of the Plan and wind-up its affairs; provided,  
8 however, that the Disbursing Agent shall file with the Secretary of State for the State of  
9 Delaware, a Certificate of Dissolution and/or other document necessary for dissolution,  
10 which may be executed by the Responsible Officer without the need for approval by the  
11 Debtor's Board of Directors or Equity Interest holders or other compliance with non-  
12 bankruptcy law. Delaware corporate law allows a Delaware corporation to provide for its  
13 dissolution in a chapter 11 plan. All costs and expenses of this dissolution and for final  
14 tax returns for the Debtor shall be paid by the Disbursing Agent from the Post-  
15 Confirmation Reserve and/or from recoveries, if any, on Avoidance Claims.

16 **9. Continuance of Committee and Committee Counsel**

17 Following the Effective Date, the Committee shall continue to serve and  
18 fulfill its responsibilities in the Case through the first date by which (i) Distributions are  
19 made to the holders of Allowed General Unsecured Claims, and (ii) there are no further  
20 Avoidance Claims to be resolved, at which time the Committee shall be deemed  
21 dissolved and disbanded. Following the Effective Date, Committee counsel may  
22 represent both the Committee and the Disbursing Agent without the need for further order  
23 of the Court.

24 **10. Cessation of Retention of Responsible Officer and**  
25 **Professionals by the Debtor**

26 As of the Effective Date, the Debtor's retention of the Responsible Officer  
27 and the Debtor's retention of professionals in connection with the Case shall terminate.  
28 As of the Effective Date, all ongoing duties, responsibilities, and obligations of the

1 Responsible Officer and of professionals employed by the Debtor shall cease and the  
2 Responsible Officer and all professionals employed by the Debtor shall have no further  
3 authority to act on behalf of the Debtor or the Estate, except if and as set forth in the  
4 Plan.

5 **11. Disbanding of the Debtor's Board of Directors**

6 As of the Effective Date, the Debtor's board of directors shall be deemed  
7 disbanded without the need for any further action or notice and the Debtor's directors  
8 shall have no ongoing duty, responsibility, or obligation with respect to the Debtor or the  
9 Estate.

10 **12. Deadline for Filing Claims**

11 The last day for filing proofs of claim against the Debtor was October 20,  
12 2008, the Bar Date fixed by the Court prior to Confirmation of the Plan, except (i) for  
13 certain Administrative Claims, (ii) as otherwise set forth in the Court's Bar Date order  
14 entered in the Case on August 27, 2008, or (iii) as provided in Section 1.13 of the Plan.  
15 The Bar Date does apply to Administrative Priority Reclamation Claims.

16 **13. Deadline for Filing Certain Administrative Claims**

17 The deadline for filing Administrative Claims asserted pursuant to section  
18 503(b) of the Code, other than Claims for compensation and reimbursement of expenses  
19 of professional persons employed pursuant to Court order in the Case and other than  
20 Administrative Priority Reclamation Claims, shall be thirty (30) days following the  
21 Confirmation Date. If said date falls on a weekend or holiday, the deadline shall be the  
22 last Business Day prior thereto.

23 **14. Retention and Enforcement of Claims**

24 Pursuant to section 1123(b)(3) of the Code following the Effective Date, the  
25 Disbursing Agent and/or the Committee may maintain and enforce any claims or rights  
26 against third parties held by the Debtor or the Estate and may continue to pursue any  
27 pending actions brought by the Debtor.

28



1                   **2. Rejections**

2                   On the Effective Date, the following executory contracts and unexpired  
3 leases will be rejected:

4                   Executory contracts and unexpired leases to which the Debtor is a party  
5 that are not otherwise assumed or rejected pursuant to a motion filed with the Court prior  
6 to the Confirmation Date shall be deemed rejected as of the Confirmation Date. The  
7 Debtor believes that all real estate leases have already been rejected, or have been  
8 assumed and assigned. Additionally, the Debtor does not believe that any material non-  
9 real property executory contracts remain.

10                  The order confirming the Plan shall constitute an Order approving the  
11 rejection of the lease or contract. If you are a party to a contract or lease to be rejected  
12 and you object to the rejection of your contract or lease, you must file and serve your  
13 objection to the Plan within the deadline for objecting to the confirmation of the Plan. See  
14 Section {I.B.3.} of this document for the specific date.

15                  **THE BAR DATE FOR FILING A PROOF OF CLAIM BASED ON A CLAIM**  
16 **ARISING FROM THE REJECTION OF A LEASE OR CONTRACT IS, PURSUANT TO**  
17 **THE TERMS OF THIS COURT'S ORDER DATED AUGUST 27, 2008, 30 DAYS AFTER**  
18 **THE DATE OF ENTRY OF AN ORDER CONFIRMING THIS PLAN. Any claim based on**  
19 **the rejection of a contract or lease will be barred if the proof of claim is not timely filed,**  
20 **unless the Court later orders otherwise.**

21                  **B. Changes in Rates Subject to Regulatory Commission Approval**

22                  This Debtor is not subject to governmental regulatory commission approval  
23 of its rates.

24                  **C. Retention of Jurisdiction.**

25                  The Court will retain jurisdiction to the extent provided by law.  
26  
27  
28

1 IV.

2 EFFECT ON CONFIRMATION OF PLAN

3 A. No Discharge

4 Debtor will not receive any discharge in this bankruptcy because the debtor  
5 does not meet the test for receiving a discharge specified under 11 U.S.C. § 1141(d)(3).

6 B. Revesting of Property in the Debtor

7 Except as provided in Section {V.E.}, and except as provided elsewhere in  
8 the Plan, the confirmation of the Plan revests all of the property of the estate in the  
9 Debtor.

10 C. Modification of the Plan

11 The Proponent of the Plan may modify the Plan at any time before  
12 confirmation. However, the Court may require a new disclosure statement and/or  
13 revoting on the Plan if proponent modifies the plan before confirmation.

14 The Proponent of the Plan may also seek to modify the Plan at any time  
15 after confirmation only if (1) the Plan has not been substantially consummated and (2) the  
16 Court authorizes the proposed modifications after notice and a hearing.

17 D. Post-Confirmation Status Report

18 Within 120 days of the entry of the order confirming the Plan, Plan  
19 Proponent shall file a status report with the Court explaining what progress has been  
20 made toward consummation of the confirmed Plan. The status report shall be served on  
21 the United States Trustee, the twenty largest unsecured creditors, and those parties who  
22 have requested special notice. Further status reports shall be filed every 120 days and  
23 served on the same entities.

24 E. Quarterly Fees

25 Quarterly fees accruing under 28 U.S.C. § 1930(a)(6) to date of  
26 confirmation shall be paid to the United States Trustee on or before the effective date of  
27 the plan. Quarterly fees accruing under 28 U.S.C. § 1930(a)(6) after confirmation shall  
28

1 be paid to the United States Trustee in accordance with 28 U.S.C. §1930(a)(6) until entry  
2 of a final decree, or entry of an order of dismissal or conversion to chapter 7.

3 **F. Post-Confirmation Conversion/Dismissal**

4 A creditor or party in interest may bring a motion to convert or dismiss the  
5 case under § 1112(b), after the Plan is confirmed, if there is a default in performing the  
6 Plan. If the Court orders the case converted to Chapter 7 after the Plan is confirmed,  
7 then all property that had been property of the Chapter 11 estate, and that has not been  
8 disbursed pursuant to the Plan, will revert in the Chapter 7 estate, and the automatic stay  
9 will be reimposed upon the revested property only to the extent that relief from stay was  
10 not previously granted by the Court during this case.

11 **G. Final Decree**

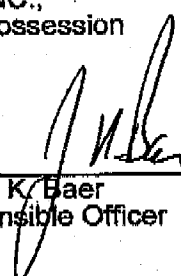
12 Once the estate has been fully administered as referred to in Bankruptcy  
13 Rule 3022, the Plan Proponent, or other party as the Court shall designate in the Plan  
14 Confirmation Order, shall file a motion with the Court to obtain a final decree to close the  
15 case.

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

17 Respectfully submitted,

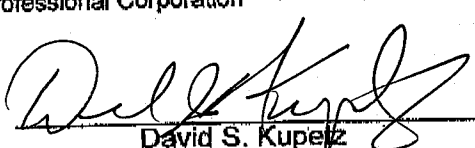
18 Date: 7/24/09

ESTYLE, INC.,  
Debtor in Possession

19  
20  
21 By:   
22 James K. Baer  
Responsible Officer

23 PRESENTED BY:

24 **SulmeyerKupetz**  
A Professional Corporation

25  
26 By:   
27 David S. Kupetz  
28 Bankruptcy Counsel for eStyle, Inc.,  
Debtor and Debtor in Possession

# Exhibit A

EXHIBIT A - UNEXPIRED LEASES TO BE ASSUMED

None

# Exhibit B

EXHIBIT B - EXECUTORY CONTRACTS TO BE ASSUMED

None

In re: ESTYLE, INC.	CHAPTER: 11
Debtor(s).	CASE NUMBER: 2:08-bk-13518-SB

**NOTE:** When using this form to indicate service of a proposed order, **DO NOT** list any person or entity in Category I. Proposed orders do not generate an NEF because only orders that have been entered are placed on a CM/ECF docket.

## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:  
333 South Hope Street, Thirty-Fifth Floor, Los Angeles, California 90071-1406

A true and correct copy of the foregoing document described as Debtor's Third Amended Chapter 11 Plan will be served or was served **(a)** on the judge in chambers in the form and manner required by LBR 5005-2(d), and **(b)** in the manner indicated below:

**I. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING ("NEF")** - Pursuant to controlling General Order(s) and Local Bankruptcy Rule(s) ("LBR"), the foregoing document will be served by the court via NEF and hyperlink to the document. On \_\_\_\_\_ I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following person(s) are on the Electronic Mail Notice List to receive NEF transmission at the e-mail address indicated below:

Service Information continued on attached page.

**II. SERVED BY U.S. MAIL OR OVERNIGHT MAIL** (indicate method for each person or entity served):

On July 27, 2009 I served the following person(s) and/or entity(ies) at the last known address(es) in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States Mail, first class, postage prepaid, and/or with an overnight mail service addressed as follow. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

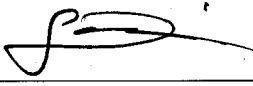
The Honorable Samuel L. Bufford  
U.S. Bankruptcy Court  
Roybal Federal Building  
255 E. Temple Street, Suite 1582  
Los Angeles, CA 90012-3332

Service Information continued on attached page.

**III. SERVED BY PERSONAL DELIVERY, FACSIMILE TRANSMISSION OR EMAIL** (indicate method for each person or entity served): Pursuant to F.R.Civ.P.5 and/or controlling LBR, on July 27, 2009 I served the following person(s) and/or entity(ies) by personal delivery, or (for those who consented in writing to such service method ) by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

Service Information continued on attached page.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

July 27, 2009	Lauren Dionneau	
Date	Type Name	Signature

This form is mandatory. It has been approved for use by the United States Bankruptcy Court for the Central District of California.

In re: ESTYLE, INC.  Debtor(s).	CHAPTER: 11  CASE NUMBER: 2:08-bk-13518-SB
--	--

**ADDITIONAL SERVICE INFORMATION (if needed):**

**VIA EMAIL**

**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 CRED**

Craig G. Margulies, Esq.  
 Ian S. Landsberg, Esq.  
 LANDSBERG MARGULIES LLP  
 16030 Ventura Blvd., Ste. 470  
 Encino, CA 91436-2731  
 cmargulies@lm-lawyers.com  
 ilandsberg@lm-lawyers.com

**COMMITTEE OF UNSECURED CREDITORS**

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

**PARTIES REQUESTING SPECIAL NOTICE**

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

<p>In re: ESTYLE, INC.</p>	<p>CHAPTER: 11</p> <p>Debtor(s). CASE NUMBER: 2:08-bk-13518-SB</p>
--------------------------------	--

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

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

General Growth Management, Inc., as Agent  
Attn: Kristen N. Pate, Assistant Gen. Counsel  
110 N. Wacker  
Chicago, IL 60606  
ggpbk@ggp.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  
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

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

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

DORSEY & WHITNEY LLP  
250 Park Avenue  
New York, NY 10177  
foreman.michael@dorsey.com  
dove.michelle@dorsey.com

Iron Mountain Information Management  
c/o Frank F. McGinn  
155 Federal Street, 9th Floor

<p>In re: ESTYLE, INC.</p>	<p>CHAPTER: 11</p> <p>Debtor(s). CASE NUMBER: 2:08-bk-13518-SB</p>
--------------------------------	--

Boston, MA 02110  
ffm@bostonbusinesslaw.com

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

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

Jadyn Bautista  
c/o John C. Adams III  
Hunt & Adams, Inc.  
615 Civic Center Drive West, Suite 300  
Santa Ana, CA 92701  
law@huntadams.com

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

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

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

Robyn Smith  
c/o Gerard V. Kassabian, Esq.  
George R. Phillips, Jr., Esq.  
Astor & Phillips  
800 Wilshire Blvd. 15th Floor  
Los Angeles, CA 90017  
gkassabian@astor-phillips.com  
rsmith@astor-phillips.com

Maricopa County Treasurer  
c/o Madeleine C. Wanslee, Esq.  
GUST ROSENFELD P.L.C.

In re: ESTYLE, INC.	Debtor(s).	CHAPTER: 11 CASE NUMBER: 2:08-bk-13518-SB
------------------------	------------	--

201 E. Washington, Ste. 800  
Phoenix, AZ 85004-2327  
mwanslee@gustlaw.com

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

Maxtana Avenue, LLC  
c/o Jeffrey A. Krieger, Esq.  
c/o Lina O. Balciunas, Esq.  
Greenberg Glusker Fields Claman & Machtinger LLP  
1900 Avenue of the Stars, 21st Floor  
Los Angeles, CA 90067-4590  
jkrieger@ggfirm.com  
lbalciunas@ggfirm.com

New Breed, Inc.  
c/o Franklin C. Adams, Esq.  
c/o William J. Wall, Esq.  
Best Best & Krieger LLP  
3750 University Avenue, Suite 400  
PO Box 1028  
Riverside, CA 92502  
franklin.adams@bbklaw.com  
william.wall@bbklaw.com

NorthPark Partners, LP  
c/o James H. Billingsley, Esq.  
c/o Michael Heyman, Esq.  
Kirkpatrick & Lockhart Preston Gates Ellis LLP  
1717 Main Street, Suite 2800  
Dallas, TX 75201  
james.billingsley@klgates.com  
michael.heyman@klgates.com

Shaw Valenza LLP  
520 Capitol Mall, Suite 630  
Sacramento, CA 95814  
gvalenza@shawvalenza.com

Simon Property Group, Inc.  
Attn: Ronald M. Tucker, Esq.  
225 W. Washington St.  
Indianapolis, IN 46204  
rtucker@simon.com

Stokke LLC  
Attn: Tor Christian Sorlie  
1100 Cobb Place Blvd., Ste. 100  
Kennesaw, GA 30144  
tor.christian.sorlie@stokke.com

In re: ESTYLE, INC.	Debtor(s).	CHAPTER: 11  CASE NUMBER: 2:08-bk-13518-SB
------------------------	------------	--

Stokke LLC  
c/o Thomas Rosseland, Esq.  
Bodker, Ramsey, Andrews, Winograd & Wildstein  
One Securities Center  
3490 Piedmont Road, Ste. 1400  
Atlanta, GA 30305-4808  
trosseland@brawwlaw.com

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  
Bloomfield Hills, MI 48303-0200  
aconway@taubman.com

The Donovan Offices  
Attn: James M. Donovan  
Attn: Michael J. Glenn  
Attn: John Monte  
915 Wilshire Blvd., Ste. 950  
Los Angeles, CA 90017  
jmdonovan@thedonovanoffices.com  
mglenn@thedonovanoffices.com  
montelaw@earthlink.net

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

TRS Acquisition Subsidiary, Inc.  
A portfolio company of Hancock Park Capital II, L.P.  
c/o Robert R. Ouellette Esq.  
Schottenstein Zox & Dunn Co., LPA  
250 West Street, Suite 700  
Columbus, OH 43215  
rouellette@szd.com  
danderson@szd.com

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

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

In re: ESTYLE, INC.	CHAPTER: 11  Debtor(s). CASE NUMBER: 2:08-bk-13518-SB
------------------------	---

Westfield, LLC and  
 The Macerich Company  
 c/o Thomas J. Leanse, Esq.  
 c/o Dustin P. Branch, Esq.  
 KATTEN MUCHIN ROSENMAN LLP  
 2029 Century Park East, Suite 2600  
 Los Angeles, CA 90067-3012  
 dustin.branch@kattenlaw.com

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

Rob Opera, Esq.  
 Winthrop Couchot  
 660 Newport Center Drive, 4th Floor  
 Newport Beach, CA 92660  
 mwinthrop@winthropcouchot.com  
 ropera@winthropcouchot.com

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

**SECURED CREDITORS**

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

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

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

In re: ESTYLE, INC.	Debtor(s).	CHAPTER: 11 CASE NUMBER: 2:08-bk-13518-SB
------------------------	------------	--

c/o Michelle Kreidler Dove, Esq.  
DORSEY & WHITNEY LLP  
250 Park Avenue  
New York, NY 10177  
foreman.michael@dorsey.com  
dove.michelle@dorsey.com

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

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

Wachovia Capital Markets  
Attn: Bruce Laughton, Managing Director  
251 South Lake Ave., Suite 900  
Pasadena, CA 91101  
Tel: (626) 304-4954  
Bruce.laughton@wachovia.com

**20 LARGEST UNSECURED CREDITORS**

Atlas Paper Company  
Attn Michael Finn Sales Rep  
PO Box 2186  
Woburn, MA 01888-9850  
ajmazur@atlaspaper.com

Bugaboo North America Inc  
Attn: Dan Pennachio  
12 W 23rd St 3rd Fl  
New York, NY 10010  
dan@bugaboo.com  
paul@bugaboo.com

Charlie Rocket  
Attn: Bill Kahn or David  
2861 W 7th St  
Los Angeles, CA 90005  
david@charlierocket.com

Citizens of Humanity LLC  
Attn Katie Mintz  
5715 Bickett St  
Huntington Park, CA 90255  
katie@seashowroom.com

Crocs, Inc.  
Attn: Sarah E. Chase, Associate Corporate Counsel

<p>In re: ESTYLE, INC.</p> <p style="text-align: right;">Debtor(s).</p>	<p>CHAPTER: 11</p> <p>CASE NUMBER: 2:08-bk-13518-SB</p>
---	---

6328 Monarch Park Place  
Niwot, CO 80503  
schase@crocs.com

Direct Marketing Solutions  
Attn: Steve Benke  
8534 NE Alderwood Rd  
Portland, OR 97220  
sbenke@teamdms.com

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

Epsilon Data Management, LLC  
Attn: Andrew Kaufman or Pierre Charchaflain  
2550 Crescent Dr  
Lafayette, CO 80026  
andrew.kaufman@epsilon.com

The Gilbert Company  
Attn: Bill Williamson, Vice Pres., Supply Chain Solutions  
15710 San Antonio Ave.  
Chino, CA 91710  
bill\_williamson@gilbertusa.com  
namlaw@maersk.com

J Hage Construction LLC  
Attn Jordan Hage  
21034 Heron Way Suite #104  
Lakeville, MN 55044  
jhage@jhage.com

J Hage Construction LLC  
Attn Jordan Hage  
4655 Nichols Road, Ste. 106  
Eagan, MN 55122  
jhage@jhage.com

Manulife Financial  
Attn: Karen Gaines, Legal Dept.  
865 S Figueroa St Ste 3320  
Los Angeles, CA 90017  
karen\_gaines@manulife.com

New Breed, Inc.  
Attn: Richard Valitutto  
4043 Piedmont Parkway  
P.O. Box 18367  
Greensboro, NC 27419-8367  
rvalitutto@newbreed.com

New Breed, Inc.  
c/o Franklin C. Adams, Esq.

<p>In re: ESTYLE, INC.</p> <p style="text-align: right;">Debtor(s).</p>	<p>CHAPTER: 11</p> <p>CASE NUMBER: 2:08-bk-13518-SB</p>
---	---

c/o William J. Wall, Esq.  
Best Best & Krieger LLP  
3750 University Avenue, Suite 400  
PO Box 1028  
Riverside, CA 92502  
franklin.adams@bbklaw.com  
william.wall@bbklaw.com

Newco International Inc  
Attn Mark Johnson CEO  
13600 Vaughn St  
San Fernando, CA 91340  
majofgpm@aol.com

Oracle USA, Inc  
PO Box 44471  
San Francisco, CA 44471  
jacqueline.chin@oracle.com

Oracle USA, Inc. &  
Oracle Corporation  
c/o Shawn M. Christianson, Esq.  
Buchalter Nemer, APC  
333 Market Street, 25th Floor  
San Francisco, CA 94105-2126  
schristianson@buchalter.com

Petunia Pickle Bottom Attn: Braden Jones  
305 S Kalorama St., Suite F  
Ventura, CA 93001  
braden@petunia.com

Pickle  
8929 Wilshire Blvd Ste 212  
Beverly Hills, CA 90211  
rib@pickledesign.com

Robeez  
c/o Mark Jetton  
Mark\_Jetton@striderite.com

UPS  
Attn Hugo Tello, Acct Mgr  
2930 Inland Empire Bl Ste 110  
Ontario, CA 91764-4802  
htello@ups.com

UPS Supply Chain Solutions  
Attn: Bonifacio Gapultos  
1515 West 190th Street, Suite 300  
Gardena, CA. 90248  
bonifacio.gapultos@ups-scs.com  
kelly.huang@ups-scs.com