

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  
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7 Bankruptcy Counsel for eStyle, Inc.,  
Debtor and Debtor in Possession  
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9 **UNITED STATES BANKRUPTCY COURT**  
10 **CENTRAL DISTRICT OF CALIFORNIA, LOS ANGELES DIVISION**  
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12 In re  
13 ESTYLE, INC. a Delaware Corporation,  
dba babystyle and Cadeau Maternity ,  
14 Debtor.  
15

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

Chapter 11

**APPLICATION BY DEBTOR IN  
POSSESSION FOR ORDER APPROVING  
EMPLOYMENT OF BAER & TROFF, LLP,  
AS SPECIAL CORPORATE COUNSEL;  
DECLARATION OF ROBERT S.  
KELLEHER; DECLARATION OF JAMES K.  
BAER**

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19 Tax Id # 95-4712564  
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DATE: [No Hearing Required]  
TIME: [No Hearing Required]  
PLACE: United States Bankruptcy Court  
Courtroom 1575  
255 East Temple Street  
Los Angeles, California

23 eStyle, Inc. (the "Debtor" or "Applicant"), debtor and debtor in possession in  
24 the above-captioned chapter 11 case, requests that the Court approve the Debtor's  
25 employment of the law firm of Baer & Troff, LLP ("B&T"), as the Debtor's special  
26 corporate counsel, pursuant to 11 U.S.C. § 327(e), and in support thereof represents as  
27 follows:  
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1           1. The Debtor commenced its case by filing a voluntary chapter 11 petition  
2 on March 19, 2008 (the "Petition Date"). The Debtor remains in possession of its assets  
3 and continues to operate its business as a debtor in possession pursuant to 11 U.S.C. §§  
4 1101(1), 1107(a) and 1108.

5           2. The Debtor requires special corporate counsel to assist it with corporate  
6 and general business law matters and issues requiring such expertise, to the extent that  
7 such matters are not being handled by the Debtor's general bankruptcy counsel,  
8 SulmeyerKupetz.

9           3. The Debtor is a multichannel retailer of maternity, baby and kids  
10 apparel, and toys, gear and related products. As of the Petition Date, the Debtor sells its  
11 products at its 23 retail stores, through its babystyle.com website, and through a direct  
12 mail program.

13           4. B&T was serving as the Debtor's corporate and general business  
14 counsel at the time of the commencement of the Debtor's chapter 11 case and is familiar  
15 with the Debtor's business and financial affairs. B&T has also agreed to continue its  
16 representation of the Debtor as special corporate counsel.

17           5. The Debtor wishes to employ B&T to act as its special corporate  
18 counsel, pursuant to 11 U.S.C. § 327(e), which provides:

19           The trustee, with the court's approval, may employ, for a  
20 specified special purpose, other than to represent the trustee  
21 in conducting the case, an attorney that has represented the  
22 debtor, if in the best interest of the estate, and if such attorney  
does not represent or hold any interest adverse to the debtor  
or to the estate with respect to the matter on which such  
attorney is to be employed.

23 11 U.S.C. § 327(e). Under 11 U.S.C. §1107(a), as a debtor in possession, the Debtor  
24 has the right and power to employ professionals, subject to Court approval.

25           6. The Debtor believes that B&T is expert in corporate and general  
26 business law matters and is well qualified to provide the services required by the Debtor  
27 from special corporate counsel. A resume of B&T is attached hereto as Exhibit 1.  
28 Furthermore, as a result of B&T's prepetition relationship with the Debtor, B&T is familiar

1 with the Debtor's corporate and general business law issues and requirements, and the  
2 Debtor believes that B&T will perform the services required of special corporate counsel  
3 in this case in an efficient and competent manner. It would be disruptive and costly to the  
4 Debtor if it were required to replace B&T as special corporate counsel. Retaining new  
5 counsel to provide corporate and general business law services, as needed, would result  
6 in additional costs and unnecessary duplication of services, as the new professional  
7 becomes educated with regard to the Debtor's affairs and legal issues involving corporate  
8 law matters. The Debtor contemplates that the continued representation by B&T will  
9 include advising and counseling the Debtor's Board of Directors and Management with  
10 regard to corporate and business legal issues facing the Debtor.

11 7. B&T will charge the Debtor for services rendered at B&T's ordinary  
12 hourly rates in effect at the time such services are rendered. The current hourly rates of  
13 B&T's attorneys is \$495.

14 8. Prior to the commencement of the Debtor's chapter 11 case, B&T  
15 received payments from the Debtor totaling \$ 212,665.74. As of the commencement of  
16 the Debtor's chapter 11 case, the unused portion of the retainer received by B&T from  
17 the Debtor was \$91,832.50.

18 9. Based upon the attached Declaration of James K. Baer, the Debtor is  
19 satisfied that B&T does not represent or hold any interest adverse to the Debtor or to the  
20 estate with respect to the matter(s) on which B&T is to be employed and that the  
21 proposed employment of B&T is in the best interest of the estate. Therefore, the Debtor  
22 may employ B&T under 11 U.S.C. § 327(e).

23 10. Notice of the proposed employment of B&T has been served in  
24 accordance with Local Bankruptcy Rule 2014-1(b)(2)(A). A true and correct copy of said  
25 Notice is attached hereto as Exhibit 2. A true and correct copy of the proposed order to  
26 be submitted in connection with this Application is attached hereto as Exhibit 3.

27 **WHEREFORE**, the Debtor respectfully requests that the Court enter an  
28 order authorizing the Debtor to employ B&T, pursuant to 11 U.S.C. § 327(e), as its

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333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
LOS ANGELES, CALIFORNIA 90071-1406  
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1 special corporate counsel to represent the Debtor, as needed, with respect to matters  
2 involving corporate and general business law issues, as of the commencement of the  
3 Debtor's chapter 11 case, at the expense of the estate, on the terms stated herein, with  
4 the amount of compensation and reimbursement of expenses to be determined by this  
5 Court upon proper application(s) therefor.

6 DATED: 4/1, 2008 **eStyle, Inc.**  
Debtor in Possession

7  
8 By: R. S. Kelleher  
9 Robert S. Kelleher  
10 Chief Executive Officer  
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**DECLARATION OF JAMES K. BAER**

I, James K. Baer declare:

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

2. I am a member of the law firm Baer & Troff, LLP ("B&T"). I am authorized to submit this declaration on behalf of B&T. My contact information is as follows:

James K. Baer, Esq.  
Baer & Troff, LLP  
806 Leonard Rd.  
Los Angeles, CA 90049  
Email: jim@btllp.com  
Telephone: (310) 802-4200  
Fax: (310) 471-6971

3. eStyle, Inc. (the "Debtor" or "Applicant"), pursuant to the foregoing Application, seeks the Court's approval of B&T as special corporate counsel to the Debtor.

4. In its capacity as special corporate counsel, B&T will provide the Debtor with advice and representation regarding corporate and general business law matters, when such issues arise and B&T is requested by the Debtor to render such services. Such services are likely to include advising and counseling the Debtor's Board of Directors and Management with regard to corporate and business legal issues facing the Debtor. B&T is well qualified to provide these services to the Debtor. A resume of B&T and its members is attached hereto as Exhibit 1.

5. B&T will charge the Debtor at B&T's ordinary hourly rates for services it renders by the tenth hour. The current hourly rate charged by B&T's attorneys is \$495.

6. My understanding is that the source of all postpetition compensation and expense reimbursement of B&T will be the Debtor's estate. Initially, B&T will obtain payment by drawing down from its retainer balance as described below, and will request approval (and payment as necessary) of its compensation and reimbursement by filing

1 one or more Fee Applications with the Court. I understand that B&T is entitled to receive  
2 payment for fees in excess of the prepetition retainer balance remaining as of the Petition  
3 Date only upon entry of an order of the Bankruptcy Court approving the fees or pursuant  
4 to such other procedure as may be authorized by the Court.

5 7. Prior to the commencement of the Debtor's chapter 11 case, B&T  
6 received payments from the Debtor totaling \$212,665.74. As of the commencement of  
7 the Debtor's chapter 11 case, the unused portion of the retainer received by B&T from  
8 the Debtor was \$91,832.50. The portion of B&T's retainer not exhausted (\$91,832.50)  
9 based upon services rendered and costs incurred as of the date of the filing of the  
10 Debtor's chapter 11 petition, will be maintained in a separate account of B&T subject to  
11 disbursement according to the United States Trustee's Guide to Applications for  
12 Employment of Professionals and Treatment of Retainers for the Central District of  
13 California.

14 8. B&T has reviewed its records and has determined that no conflict  
15 exists for B&T in connection with this matter. Further, B&T represents no creditor or  
16 other party in this chapter 11 case and has no interest adverse to the Debtor or the  
17 estate. Moreover, to the best of my knowledge, information and belief, B&T is a  
18 disinterested party in the Debtor's chapter 11 case as that term is defined by the  
19 Bankruptcy Code.

20 9. B&T is not a creditor, an equity security holder or an insider of the  
21 Debtor.

22 10. B&T is not and was not an investment banker for any outstanding  
23 security of the debtor.

24 11. B&T has not been an investment banker for a security of the debtor,  
25 or an attorney for such an investment banker in connection with the offer, sale or  
26 issuance of any security of the debtor.

27 12. B&T is not and was not a director, officer or employee of the debtor  
28 or of any investment banker for any security of the debtor.

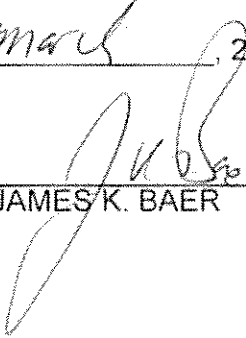
SulmeyerKupetz, A Professional Corporation  
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR  
LOS ANGELES, CALIFORNIA 90071-1406  
TEL. 213.626.2311 • FAX 213.629.4520

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13. B&T neither holds nor represents any interest materially adverse to the interests of the estate or of any class of creditors or equity security holders with respect to the matters on which B&T is to be employed, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtor or an investment banker for any security of the Debtor, or for any other reason.

14. The attorneys and employees of B&T are not relatives or employees of the United States Trustee or a Bankruptcy Judge.

EXECUTED THIS 31 DAY OF March, 2008, AT LOS ANGELES, CALIFORNIA.

  
\_\_\_\_\_  
JAMES K. BAER

# EXHIBIT 1

## BAER & TROFF, LLP

### About us:

Baer & Troff, LLP specializes in corporate law and business litigation matters. Our corporate practice includes venture capital and other financing transactions, joint ventures, licensing and corporate formation and governance. Our litigation practice encompasses all areas of state and federal litigation, including arbitrations, mediations and appellate work. Baer & Troff, LLP emphasizes corporate, real estate, general business, unfair competition and construction litigation.

Baer & Troff, LLP was formed by partners of major law firms to provide the highest quality corporate, litigation and other legal services to existing, emerging growth and mid-market companies at reasonable rates. In addition to our transactional and litigation practice, we regularly provide general counsel to a wide range of clients and mediate complex business disputes.

### CLIENT NEEDS

We focus on our client's goals and we take particular time to listen to our client's needs. We get to know our clients and customize our representation accordingly. Baer and Troff, LLP acts proactively to prevent problems before they can arise.

### SEASONED COUNSEL

Baer & Troff, LLP has over 25 years of experience in its areas of practice. Thus, clients do not have to pay for Baer & Troff, LLP to "reinvent the wheel".

### REASONABLE RATES

Our low overhead allows us to keep our billing rates substantially below those of other law firms.

### CHARACTER

We will not sacrifice our principles to earn a fee or obtain or keep a new client.

### Attorneys:

#### JIM BAER

Jim Baer is a principal and founding partner of Baer and Troff, LLP. His legal practice experience includes serving as outside general counsel and business advisor to numerous companies and individuals, venture capital financings for both venture capital firms and portfolio companies, and advising business entities, boards of directors and individuals on

general corporate matters, loan transactions, mergers and acquisitions, restructuring transactions and corporate securities issues. He was admitted to the State Bar of California in 1983.

Mr. Baer also has expertise as a mediator in a wide variety of matters.

Mr. Baer was head of the Corporate Department in the Los Angeles office of Katten, Muchin & Zavis, a Chicago-based firm with approximately 375 attorneys in six offices. Previous to that, he practiced with Gibson, Dunn & Crutcher, LLP, a Los Angeles-based firm with approximately 600 lawyers in 10 domestic and 5 foreign offices.

Jim Baer received his law degree from Loyola Law School in Los Angeles in 1983, where he was ranked in the top five percent of his class for both calendar years 1981 and 1982. He graduated in 1980 from University of California at Santa Barbara with a B.A. in business economics.

A member of the American Bar Association and the Los Angeles County Bar Association, Mr. Baer is also a past member of the Corporations Committee for the Business Law Section of the State Bar of California.

#### ERIC TROFF

Eric L. Troff has handled all aspects of litigation in state and federal court with jury and court trials, arbitrations, mediations and substantial work before both the California state and Ninth Circuit appellate courts. Mr. Troff's practice involves the areas of business and real estate litigation, including contract matters, trademark and unfair competition litigation, board of directors' disputes, construction defect and professional liability claims and employer liability issues.

Before forming Baer & Troff, LLP with James K. Baer, Esq., a colleague of 25 years, Mr. Troff was formerly of counsel at Gibbs, Giden, Locher & Turner, LLP. Prior to that, Mr. Troff had been a Partner at Musick, Peeler & Garrett, LLP for ten years.

Mr. Troff received his undergraduate degree in Journalism from the University of Michigan in 1978, and is a graduate of Loyola Law School, Cum Laude, 1983. At Loyola, Mr. Troff was the Best Brief Winner of Scot Moot Court and a member of the St. Thomas Moore Honor Society. Mr. Troff is also a graduate of the National Institute of Trial Advocacy. Mr. Troff is individually rated AV by Martindale and Hubbell.

## EXHIBIT 2

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

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

6  
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.

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19 Tax Id # 95-4712564

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

Chapter 11

**NOTICE OF APPLICATION BY DEBTOR IN  
POSSESSION FOR APPROVAL OF  
EMPLOYMENT OF BAER & TROFF, LLP,  
AS SPECIAL CORPORATE COUNSEL**

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

20 **TO ALL INTERESTED PARTIES:**

21 **PLEASE TAKE NOTICE** as follows:

22 1. eStyle, Inc. (the "Debtor" or "Applicant"), debtor and debtor in  
23 possession in the above-captioned chapter 11 case, has filed an application (the  
24 "Application") requesting the Court's approval of the Debtor's employment of the law firm  
25 of Baer & Troff, LLP ("B&T"), as the Debtor's special corporate counsel.

26 2. The Debtor requires special corporate counsel to assist it with  
27 corporate and general business law matters and issues.  
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3. The Debtor is multichannel retailer that sells maternity, baby and kids apparel and toys, gear and related 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.

4. Prior to the commencement of the Debtor's chapter 11 case, B&T was serving as the Debtor's corporate outside counsel. Pursuant to the Application, the Debtor proposes to employ B&T, under 11 U.S.C. § 327(e), to act as its special corporate counsel.

5. The Debtor believes that B&T is expert in corporate and business law matters and is well qualified to provide the services required by Debtor from special corporate counsel. A resume of B&T is attached to the Application as Exhibit 1. Furthermore, as a result of B&T's prepetition relationship with the Debtor, B&T is familiar with the Debtor's corporate and business law issues and requirements, and the Debtor believes that B&T will perform the services required of special corporate counsel in this case in an efficient and competent manner. It would be disruptive and costly to the Debtor if it were required to replace B&T as corporate and general business law counsel. Retaining new corporate Counsel would result in additional costs and unnecessary duplication of services, as the new professional becomes educated with regard to the Debtor's affairs and legal issues involving corporate and business law matters.

6. Prior to the commencement of the Debtor's chapter 11 case, the Debtor made payments to B&T totaling \$212,665.74. As of the Petition Date, B&T had a retainer balance on hand in the sum of \$91,832.50 that was not exhausted based on services rendered prior to the commencement of the Debtor's chapter 11 case.

7. B&T will charge the Debtor for services rendered at B&T's ordinary hourly rates (\$495/hour) in effect at the time the services are rendered. The Debtor will also reimburse B&T for expenses incurred by B&T in the course of its representation of

1 the Debtor. B&T understands that it is entitled to receive such amount(s) on account of  
2 its fees and expenses as shall be approved by the Court.

3 8. The source of funds for all the payments, received prepetition by  
4 B&T from Applicant was Applicant. The unused portion of the prepetition retainer has  
5 been placed into a separate account of B&T subject to disbursement according to the  
6 United States Trustee's Guide to Applications for Employment of Professionals and  
7 Treatment of Retainers for the Central District of California.

8 9. If you have not received a copy of the Application and wish to  
9 receive one, you may obtain a copy by requesting it from the Debtor's bankruptcy  
10 counsel, SulmeyerKupetz, 333 South Hope Street, 35<sup>th</sup> Floor, Los Angeles, California  
11 90071; telephone (213) 617-5289; fax (213) 629-4520; email: dperez@sulmeyerlaw.com;  
12 attention: Debbie Perez. The Application will be promptly provided upon request.

13 10. **Pursuant to Local Bankruptcy Rule 2014-1(b)(2), if you wish to**  
14 **object to the Debtor's employment of B&T as special corporate counsel, you must**  
15 **file a written objection and request for a hearing, in the form required by Local**  
16 **Bankruptcy Rule 9013-1(a)(7), no later than 15 days from the date of service of this**  
17 **Notice.** You must file your objection and request with the Clerk of the United States  
18 Bankruptcy Court located at 255 East Temple Street, Los Angeles, CA 90012, and serve  
19 your objection upon the Debtor's bankruptcy counsel at the address indicated in the  
20 upper left corner of the first page of this notice. If any such response is timely received,  
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1 the Debtor will set a hearing date on the Application and send out notice thereof. No  
2 hearing will be held if no response and request for a hearing is received. The failure to  
3 file an objection to the Application may be deemed by the Court as your consent to the  
4 relief requested therein. If you do not oppose the Application, you need not take any  
5 further action.

6 DATED: April 2, 2008

**SulmeyerKupetz**  
A Professional Corporation

8  
9 By:



10 David S. Kupetz  
11 Bankruptcy Counsel for eStyle, Inc.,  
12 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

1 PROOF OF SERVICE

2 STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

3 At the time of service, I was over 18 years of age and **not a party to this action**. I  
4 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.

5 On April 2, 2008, I served the following document(s) described as **NOTICE OF**  
6 **APPLICATION BY DEBTOR IN POSSESSION FOR APPROVAL OF EMPLOYMENT**  
7 **OF BAER & TROFF, LLP, AS SPECIAL CORPORATE COUNSEL** on the interested  
parties in this action as follows:

8 **SEE ATTACHED SERVICE LIST**

9 **BY MAIL:** I enclosed the document(s) in a sealed envelope or package addressed to the  
10 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  
11 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.

12 **BY E-MAIL OR ELECTRONIC TRANSMISSION:** I caused the document(s) to be sent  
13 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  
14 transmission, any electronic message or other indication that the transmission was  
unsuccessful.

15 I declare under penalty of perjury under the laws of the United States of America  
16 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.

17 Executed on April 2, 2008, at Los Angeles, California.

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19 \_\_\_\_\_  
20 Debbie A. Perez  
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**SERVICE LIST**

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**DEBTOR**

eStyle, Inc.  
865 South Figueroa Street  
Suite 2700  
Los Angeles, CA 90017

**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

**REQUEST FOR SPECIAL NOTICE**

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

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

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

- 1 200 E. Long Lake Road, Ste. 300  
Bloomfield Hills, MI 48303-0200  
aconway@taubman.com
- 2
- 3 The Irvine Company, LLC  
c/o Ernie Zachary Park, Esq.
- 4 BEWLEY, LASSLEBEN & MILLER, LLP  
13215 E. Penn St., Ste. 510
- 5 Whittier, CA 90602-1797  
ernie.park@bewleylaw.com
- 6
- 7 Wachovia Capital Finance Corporation (Western)  
Attn: Robin Van Meter, Vice President  
251 South Lake Avenue, Suite 900
- 8 Pasadena, CA 91101  
robin.vanmeter@wachovia.com
- 9
- 10 Wachovia Capital Finance Corporation (Western)  
c/o William H. Kiekhofer III, Esq.  
c/o Anthony J. Napolitano, Esq.
- 11 MAYER BROWN LLP  
350 South Grand Ave., 25th Floor
- 12 Los Angeles, CA 90071  
wkiekhofer@mayerbrown.com
- 13 anapolitano@mayerbrown.com
- 14 Westfield, LLC and  
The Macerich Company
- 15 c/o Thomas J. Leanse, Esq.  
c/o Brian D. Huben, Esq.
- 16 c/o Dustin P. Branch, Esq.  
KATTEN MUCHIN ROSENMAN LLP
- 17 2029 Century Park East, Suite 2600  
Los Angeles, CA 90067-3012

18 **20 LARGEST UNSECURED CREDITORS**

- 19
- 20 Atlas Paper Company  
Attn Michael Finn Sales Rep  
PO Box 2186
- 21 Woburn, MA 01888-9850  
ajmazur@atlaspaper.com
- 22
- 23 Bugaboo North America Inc  
Attn: Dan Pennachio  
12 W 23<sup>rd</sup> St 3<sup>rd</sup> Fl
- 24 New York, NY 10010  
dan@bugaboo.com
- 25 paul@bugaboo.com
- 26 Charlie Rocket  
Attn: Bill Kahn or David
- 27 2861 W 7th St  
Los Angeles, CA 90005
- 28 david@charlierocket.com

- 1 Citizens of Humanity LLC  
2 Attn Katie Mintz  
3 5715 Bickett St  
4 Huntington Park, CA 90255  
5 katie@seashowroom.com
- 6 Crocs, Inc.  
7 Attn: Sarah E. Chase, Associate Corporate Counsel  
8 6328 Monarch Park Place  
9 Niwot, CO 80503  
10 schase@crocs.com
- 11 Direct Marketing Solutions  
12 Attn: Steve Benke  
13 8534 NE Alderwood Rd  
14 Portland, OR 97220  
15 sbenke@teamdms.com
- 16 Dream International USA, Inc.  
17 7001 Village Dr Ste 280  
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- 27 Canada
- 28 Robeez

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Mark\_jetton@striderite.com
- 2
- 3 Splendid Littles  
dba Mo Industries Inc  
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- 4 Los Angeles, CA 90007
- 5 UPS  
Attn Hugo Tello, Acct Mgr
- 6 2930 Inland Empire Bl Ste 110  
Ontario, CA 91764-4802
- 7 htello@ups.com
- 8 UPS Supply Chain Solutions  
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- 12 **INTERNAL REVENUE SERVICE**  
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- 13 Philadelphia, PA 19114
- 14 Internal Revenue Service  
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- 15 300 North Los Angeles Street, Room 4062  
Los Angeles, CA 90012-9903
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- 17 Attorney General  
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- 18 P.O. Box 683  
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- 20 United States Department of Justice Tax Division  
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- 23 United States Attorney's Office Tax Division  
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300 North Los Angeles Street
- 24 Los Angeles, CA 90012
- 25 Civil Process Clerk  
United States Attorney's Office
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28 **SECURED CREDITORS**

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- 17 Oak Management Corporation
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- 24 Oak IX Affiliates Fund-A, LP
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- 27 Wachovia Capital Finance Corporation (Western)
- 28 c/o William H. Kiekhofer III, Esq.
- c/o Anthony J. Napolitano, Esq.
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# EXHIBIT 3

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3 **SulmeyerKupetz**  
A Professional Corporation  
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Los Angeles, California 90071-1406  
5 Telephone: 213.626.2311  
Facsimile: 213.629.4520

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

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

10  
11 In re  
12 ESTYLE, INC., a Delaware corporation,  
dba babystyle, Cadeau, and Cadeau  
13 Designs,  
14  
15 Debtor.

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

Chapter 11

**ORDER APPROVING DEBTOR IN  
POSSESSION'S EMPLOYMENT OF BAER  
& TROFF, LLP, AS SPECIAL CORPORATE  
COUNSEL**

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

16  
17  
18  
19 Tax Id # 95-4712564

20  
21 The Court, having considered the application (the "Application") of eStyle,  
22 Inc. (the "Debtor"), the above-captioned debtor and debtor in possession, for approval of  
23 the Debtor's employment of Baer & Troff, LLP ("B&T"), as the Debtor's special corporate  
24 counsel and the declarations of Robert S. Kelleher and James K. Baer submitted in  
25 connection therewith, and it appearing that B&T does not represent or hold any interest  
26 adverse to the Debtor or the estate with respect to the matters on which B&T is to be  
27 employed, and that the employment of B&T as special corporate counsel by the Debtor,  
28 as set forth in the Application, is in the best interest of the estate,

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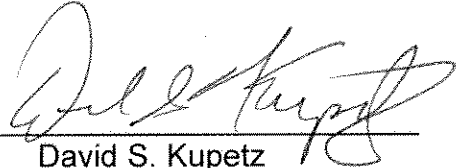
**IT IS ORDERED** as follows:

1. The Application is approved;
2. The Debtor is authorized to employ B&T to act as its special corporate counsel, pursuant to 11 U.S.C. § 327(e), in accordance with the Application, as of the commencement of this chapter 11 case, the extent, rate and amount of compensation and reimbursement of expenses of B&T to be paid as an administrative expense in such amounts as the Court may hereafter allow, pursuant to 11 U.S.C. §§ 330 and 331, upon proper application(s) therefor; and

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

DATED: \_\_\_\_\_  
HON. SAMUEL L. BUFFORD  
UNITED STATES BANKRUPTCY JUDGE

PRESENTED BY:  
**SULMEYERKUPETZ**  
a Professional Corporation

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

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PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

At the time of service, I was over 18 years of age and **not a party to this action**. I am employed in the County of Los Angeles, State of California. My business address is 333 South Hope Street, Thirty-Fifth Floor, Los Angeles, California 90071-1406.

On April 2, 2008, I served the following document(s) described as **APPLICATION BY DEBTOR IN POSSESSION FOR ORDER APPROVING EMPLOYMENT OF BAER & TROFF, LLP, AS SPECIAL CORPORATE COUNSEL; DECLARATION OF ROBERT S. KELLEHER; DECLARATION OF JAMES K. BAER** on the interested parties in this action as follows:

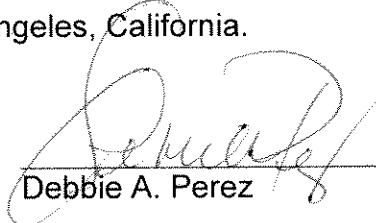
SEE ATTACHED SERVICE LIST

**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 April 2, 2008, at Los Angeles, California.

  
\_\_\_\_\_  
Debbie A. Perez

1 SERVICE LIST

2  
3 **DEBTOR**

4 eStyle, Inc.  
5 865 South Figueroa Street  
6 Suite 2700  
7 Los Angeles, CA 90017

8 **OFFICE OF THE UNITED STATES TRUSTEE**

9 Office of the United States Trustee  
10 Attn: Ron Maroko, Esq.  
11 Ernst & Young Plaza  
12 725 South Figueroa St., 26th Floor  
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14 ron.maroko@usdoj.gov

15 **REQUEST FOR SPECIAL NOTICE**

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18 Perkins Coie LLP  
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rtucker@simon.com

Taubman Landlords  
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Willow Bend Shopping Center LP, et al.)  
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The Taubman Company  
Attn: Andrew S. Conway

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- 14 Westfield, LLC and  
The Macerich Company
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c/o Brian D. Huben, Esq.
- 16 c/o Dustin P. Branch, Esq.  
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- 27 United States Department of Justice Tax Division  
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24 Oak Management Corporation  
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