

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 Mark S. Horoupian (CA Bar No. 175373)
mhoroupian@sulmeyerlaw.com
3 Marcus A. Tompkins (CA Bar No. 190922)
mtompkins@sulmeyerlaw.com
4 **SulmeyerKupetz**
A Professional Corporation
5 333 South Hope Street, Thirty-Fifth Floor
Los Angeles, California 90071-1406
6 Telephone: 213.626.2311
Facsimile: 213.629.4520
7
8 Bankruptcy Counsel for eStyle, Inc.,
Debtor and Debtor in Possession

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

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

CASE NO. 2:08-bk-13518-SB

Chapter 11

**MOTION TO REJECT EXECUTORY
CONTRACT BETWEEN DEBTOR AND
DOUBLECLICK INC./EPSILON DATA
MANAGEMENT, LLC; MEMORANDUM
OF POINTS AND AUTHORITIES IN
SUPPORT THEREOF; DECLARATION
IN SUPPORT THEREOF**

[11 U.S.C. 365(a); Fed. R. Bankr. P.
6006; Loc. Bankr. R. 9013-1(g)]

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

17
18
19
20
21
22
23
24 **TO THE HONORABLE SAMUEL L. BUFFORD, UNITED STATES BANKRUPTCY**
25 **JUDGE; THE OFFICE OF THE UNITED STATES TRUSTEE; DOUBLECLICK INC.;**
26 **EPSILON DATA MANAGEMENT, LLC; AND OTHER INTERESTED PARTIES:**
27 eStyle, Inc., dba babystyle, Cadeau, and Cadeau Designs (the "Debtor"), the
28 debtor and debtor in possession in the above-captioned case, respectfully requests an

1 order authorizing the Debtor to reject the DoubleClick Master Services Agreement
2 between the Debtor and DoubleClick Inc., a copy of which is attached hereto as **Exhibit**
3 **1** (the "Master Agreement"). The Debtor also requests authority to reject all attachments
4 to the Master Agreement, including but not limited to the DoubleClick DataEDGE
5 Attachment, a copy of which is attached hereto as **Exhibit 2** (the "DoubleClick
6 DataEDGE Attachment"), and the ClearEDGE/Channel View Attachment, a copy of which
7 is attached hereto as **Exhibit 3** (the "ClearEDGE/Channel View Attachment"), which are
8 incorporated into the Master Agreement by reference.

9 This motion is brought in accordance with 11 U.S.C. § 365(a) and Federal Rule of
10 Bankruptcy Procedure 6006, and is made on the ground that the contract, which requires
11 the Debtor to pay fees of at least \$17,666 per month, is burdensome to the estate, and
12 rejection of the contract is consistent with the Debtor's business plan to reduce costs.

13 This motion is based on the attached Memorandum of Points and Authorities, the
14 supporting declarations, and exhibits attached hereto.

15 Any formal response in opposition to the Motion, and request for a hearing, must
16 (1) comply with Local Bankruptcy Rule 9013-1(a)(7), (2) be filed with the Clerk of the
17 Court, and (3) be served upon the Debtor's attorney (whose name and address are
18 indicated on the upper left-hand corner of the first page of this notice) within 15 days of
19 the date this Motion and the separate Notice of this Motion was served. If any such
20 response is timely received, the Debtor will set a hearing date and send out notice
21 thereof. No hearing will be held if no response and request for hearing is received.
22 Pursuant to Local Bankruptcy Rule 9013-1(a)(11), the failure to timely file and serve an
23 opposition to the Motion may be deemed as your consent to the granting of the Motion. If
24 you do not oppose the Motion, you need not take any further action.

25 **WHEREFORE**, the Debtor respectfully request that the Court enter an order:

- 26 1. Authorizing the Debtor to reject the Master Agreement and all attachments
27 thereto, including but not limited to the DoubleClick DataEDGE Attachment
28 and the ClearEDGE/Channel View Attachment; and

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

2. Granting such other relief as the Court deems just and proper.

DATED: April 10, 2008

Respectfully submitted,

SulmeyerKupetz
A Professional Corporation

By: *Marcus Tompkins*
David S. Kupetz
Mark S. Horoupian
Marcus A. Tompkins
Bankruptcy Counsel for eStyle, Inc.,
Debtor and Debtor in Possession

1 MEMORANDUM OF POINTS AND AUTHORITIES

2
3 I.

4 BACKGROUND

5 A. The Debtor's Business

6 eStyle, Inc., dba babystyle, Cadeau, and Cadeau Designs (the "Debtor") is a
7 multichannel retailer that sells maternity, baby and kids apparel and toys, gear and
8 related products direct to the consumer. As of the petition date, the Debtor sells its
9 products at its 23 retail stores (21 babystyle stores and 2 Cadeau stores), through its
10 babystyle.com website, and through a direct mail program. The Debtor sells
11 merchandise under its babystyle and Cadeau private labels and under leading brand
12 labels. The Debtor also sells its Cadeau brand product to wholesale accounts.

13
14 B. The Subject Contract

15 The Debtor entered into various contracts in connection with its business. In or
16 about October 2006, the Debtor entered into the DoubleClick Master Services Agreement
17 with DoubleClick Inc., a copy of which is attached hereto as **Exhibit 1** (the "Master
18 Agreement"), pursuant to which DoubleClick Inc. or certain of its divisions, including its
19 Abacus and Data Management Solutions divisions (collectively, "DoubleClick"), would
20 provide various services and data to the Debtor. The particular services to be provided
21 by DoubleClick would be specified in written attachments to the Master Agreement upon
22 which the parties may agree from time to time.

23 The parties executed two attachments to the Master Agreement – an attachment
24 entitled the "DoubleClick DataEDGE Attachment," a copy of which is attached hereto as
25 **Exhibit 2** (the "DoubleClick DataEDGE Attachment"), and an attachment entitled the
26 "ClearEDGE/Channel View Attachment," a copy of which is attached hereto as **Exhibit 3**
27 (the "ClearEDGE/Channel View Attachment"). Both attachments incorporate the Master
28 Agreement by reference, but describe the specific services to be provided by

1 DoubleClick, and provide additional terms and conditions relating to such services. The
2 Master Agreement, the DoubleClick DataEDGE Attachment, the ClearEDGE/Channel
3 View Attachment, and any other attachments to the Master Agreement¹, shall be
4 collectively referred to herein as the "DoubleClick Contract".

5 Pursuant to the DoubleClick DataEDGE Attachment, DoubleClick provides
6 customer list processing services, which are specifically described in Schedule A to that
7 attachment. In exchange, the Debtor pays fees to DoubleClick. The fees vary according
8 to the specific service, and certain of the fees are calculated under a formula based on
9 the number of records processed by DoubleClick, and other factors. See Exhibit 2.

10 Pursuant to the ClearEDGE/Channel View Attachment, DoubleClick performs
11 services that are generally categorized as either "ClearEDGE Services" or "Channel View
12 Services." Under the ClearEDGE Service, DoubleClick houses certain data relating to
13 the Debtor's customers, and allows the Debtor to access and use such data via
14 DoubleClick's data management system. Under the ChannelView Service, DoubleClick
15 provides performance reporting for direct mail and/or email campaigns.

16 The fees for the ClearEDGE Services and ChannelView Services are set forth in
17 Schedule B to the ClearEDGE/Channel View Attachment. For the implementation of the
18 ClearEDGE Service and for the ChannelView Service, the Debtor is required to pay a
19 total of \$40,000, which is payable in installments of \$1,666.00 per month for 24 months.
20 See Exhibit 3, at Schedule B. In addition, for ClearEDGE access, updates, and support,
21 the Debtor is required to pay a monthly service fee of \$16,000 per month. Id. The
22 Debtor is also required to pay additional fees for other services provided by DoubleClick
23 on an as-needed basis. Id.

24
25
26
27 ¹ The Debtor is not aware of an any attachments to the Master Agreement other than the
28 DoubleClick DataEDGE Attachment and the ClearEDGE/Channel View Attachment.

1 The DoubleClick Contract became effective on October 23, 2006, and is
2 scheduled to terminate on about October 23, 2009, unless terminated earlier in
3 accordance with the contract.²

4 The Debtor is informed that after execution of the DoubleClick Contract,
5 DoubleClick was acquired Epsilon Data Management, LLC ("Epsilon"), and that Epsilon
6 became DoubleClick's successor in interest under the DoubleClick Contract.

7
8 **C. The Bankruptcy Case**

9 The Debtor's operations have historically not been profitable. The Debtor's
10 rehabilitation requires reorganization of the Debtor's operations and capital structure
11 and/or a sale or refinancing of the Debtor's business and/or assets. The Debtor is in the
12 process of implementing a business plan designed to reduce costs, improve operations,
13 eliminate unprofitable locations, and enhance the Debtor's long-term viability. Among
14 other things, in the weeks prior to commencement of its bankruptcy case, the Debtor
15 terminated 13 employees, evaluated its operations, and determined that at this time it is
16 necessary to close 6 of its retail stores, subject to conducting store closing sales to
17 maximize the value of the Debtor's inventory at the locations to be closed.

18 On March 19, 2008 (the "Petition Date"), the Debtor filed a voluntary petition for
19 relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"),
20 commencing the instant bankruptcy case. The Debtor remains in possession of its
21 assets and continues to operate its business as a debtor in possession pursuant to
22 Bankruptcy Code sections 1107(a) and 1108.

23 _____
24 ² Specifically, the Master Agreement and both attachments all became effective on
25 October 23, 2006, although the Debtor did not accept or get billed for the database
26 component of the ClearEDGE/Channel View Attachment until approximately November,
27 2007. See Exhibits 1-3. The Master Agreement provides that it shall remain in effect
28 until all attachments thereto have terminated. See Exhibit 1, at par. 4. Each attachment
will terminate three (3) years from October 23, 2006, unless terminated earlier in
accordance with the Master Agreement or the attachment. See Exhibits 2 & 3.

1 As part of its cost-cutting measures, the Debtor wishes to reject certain contracts
2 and leases, including the DoubleClick Contract. On April 1, 2008, the Debtor notified
3 Epsilon that the Debtor no longer requires Epsilon's services under the DoubleClick
4 Contract, and Epsilon indicated that it would stop billing the Debtor upon cessation of the
5 services.

6
7 II.

8 **REJECTION OF THE DOUBLECLICK CONTRACT SHOULD BE APPROVED**
9 **BECAUSE IT IS BASED ON THE SOUND BUSINESS JUDGMENT OF THE DEBTOR**
10 **AND IS IN THE BEST INTEREST OF THE ESTATE**

11 Bankruptcy Code section 365 provides that "[e]xcept as provided in sections 765
12 and 766 of this title and in subsections (b), (c), and (d) of this section, the trustee, subject
13 to the court's approval, may assume or reject any executory contract or unexpired lease
14 of the debtor." 11 U.S.C. § 365.³ Section 365 applies equally to debtors in possession,
15 who have the rights and powers of a trustee. See 11 U.S.C. § 1107(a). "[T]he authority
16 to reject an executory contract is vital to the basic purpose of a Chapter 11
17 reorganization, because rejection can release the debtor's estate from burdensome
18 obligations that can impede a successful reorganization." Nat. Labor Relations Board v.
19 Bildisco & Bildisco, 465 U.S. 513, 528 (1984); see also In re Pomona Valley Medical
20 Group, Inc., 476 F.3d 665, 670 (9th Cir. 2006) (stating that section 365(a) is "aimed at
21 relieving the debtor of burdensome performance obligations while it is trying to recover
22 financially.").

23
24 ³ "An executory contract is one 'on which performance remains due to some extent on
25 both sides.'" In re Robert Helms Construction and Development Co., Inc., 139 F.3d 702,
26 705 (9th Cir. 1998) (citing Nat. Labor Relations Board v. Bildisco & Bildisco, 465 U.S. 513,
27 522 n.6 (1984)). "More precisely, a contract is executory if 'the obligations of both parties
28 are so unperformed that the failure of either party to complete performance would
constitute a material breach and thus excuse the performance of the other.'" Id.

1 Section 365(a) does not provide a standard for determining when assumption or
2 rejection of an unexpired lease or executory contract is appropriate. See 11 U.S.C. §
3 365(a); Monarch Tool & Mfg. Co. v. Monarch Product Sales Corp. (In re Monarch Tool
4 and Mfg. Co.), 114 B.R. 134, 137 (Bankr. S.D. Ohio 1990). However, courts hold that
5 "[s]ection 365(a) gives debtors wide latitude in deciding whether to assume or reject a
6 contract ..." In re Pomona Valley Medical Group, Inc., 476 F.3d at 672. More
7 specifically, in determining whether assumption or rejection is appropriate, the Ninth
8 Circuit applies the "business judgment rule." See, e.g., In re Pomona Valley Medical
9 Group, Inc., 476 F.3d 665, 670 (9th Cir. 2006) ("Specifically, a bankruptcy court applies
10 the business judgment rule to evaluate a [debtor-in-possession]'s rejection decision ...");
11 In re G.I. Industries, Inc., 204 F.3d 1276, 1282 (9th Cir. 2000); Robertson v. Pierce (In re
12 Huang), 23 B.R. 798, 800-01 (9th Cir. B.A.P. 1982). Under this rule, a court will approve
13 an assumption or rejection that is based on the sound business judgment of the trustee
14 or debtor in possession. See, e.g., In re Pomona Valley Medical Group, Inc., 476 F.3d at
15 670 ("[The court] should approve the rejection of an executory contract under § 365(a)
16 unless it finds that the debtor-in-possession's conclusion that rejection would be
17 'advantageous is so manifestly unreasonable that it could not be based on sound
18 business judgment, but only on bad faith, or whim or caprice."); In re G.I. Industries, Inc.,
19 204 F.3d at 1282; Robertson v. Pierce (In re Huang), 23 B.R. at 800.

20 "In making its determination, a bankruptcy court need engage in 'only a cursory
21 review of a [debtor-in-possession]'s decision to reject the contract." In re Pomona
22 Valley Medical Group, Inc., 476 F.3d at 670. Furthermore, the court should presume that
23 the debtor-in-possession acted in its sound business judgment. See In re Pomona Valley
24 Medical Group, Inc., 476 F.3d at 670 ("Thus, in evaluating the rejection decision, the
25 bankruptcy court should presume that the debtor-in-possession acted prudently, on an
26 informed basis, in good faith, and in the honest belief that the action taken was in the
27 best interests of the bankruptcy estate.").

28

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

1 In the present case, the Debtor has carefully evaluated the DoubleClick Contract
2 and its value (or lack thereof) to the estate. More specifically, the Debtor has evaluated
3 the Debtor's continuing liabilities under the contract (which total at least \$17,666 per
4 month), the impact of such liabilities on the Debtor's reorganization, the remaining term of
5 the contract, the legal fees and transaction costs associated with assumption and
6 assignment of the contract, and other factors. The Debtor has determined that the
7 DoubleClick Contract is burdensome to the Debtor and the estate, and that such burden
8 outweighs any benefit that may be derived from the contract. Accordingly, it is the
9 Debtor's sound business judgment that rejection of the DoubleClick Contract is in the
10 best interests of the estate. The Court should therefore authorize the rejection of the
11 contract under Bankruptcy Code section 365(a).

12
13 **III.**

14 **CONCLUSION**

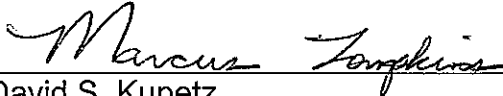
15 For the reasons set forth above, the Debtor respectfully requests that the Court
16 enter an order:

- 17 1. Authorizing the Debtor to reject the Master Agreement and all attachments
18 thereto, including but not limited to the DoubleClick DataEDGE Attachment
19 and the ClearEDGE/Channel View Attachment; and
20 2. Granting such other relief as the Court deems just and proper.

21 DATED: April 10, 2008

Respectfully submitted,

22 **SulmeyerKupetz**
23 A Professional Corporation

24 By: 
25 David S. Kupetz
26 Mark S. Horoupian
27 Marcus A. Tompkins
28 Bankruptcy Counsel for eStyle, Inc.,
Debtor and Debtor in Possession

1 **DECLARATION OF ROBERT S. KELLEHER**

2 I, Robert S. Kelleher, declare as follows:

3 1. I am an individual over the age of eighteen, and I am the Chief Executive
4 Officer of eStyle, Inc., dba babystyle, Cadeau, and Cadeau Designs (the "Debtor"). I
5 have been the Chief Executive Officer of the Debtor since March 2006. I am an
6 authorized representative of the Debtor, with full authority to make the representations
7 and statements contained herein, on its behalf.

8 2. Except as otherwise indicated, all statements made herein are based on my
9 personal knowledge or my review of relevant documents. If called to testify as a witness
10 in this matter, I could and would competently testify under oath to the truth of the
11 statements set forth herein.

12 3. I make this declaration in support of the attached Motion to Reject
13 Executory Contract Between Debtor and Doubleclick Inc./Epsilon Data Management,
14 LLC (the "Motion").

15 4. The Debtor is a multichannel retailer that sells maternity, baby and kids
16 apparel and toys, gear and related products direct to the consumer. As of the petition
17 date, the Debtor sells its products at its 23 retail stores (21 babystyle stores and 2
18 Cadeau stores), through its babystyle.com website, and through a direct mail program.
19 The Debtor sells merchandise under its babystyle and Cadeau private labels and under
20 leading brand labels. The Debtor also sells its Cadeau brand product to wholesale
21 accounts.

22 5. The Debtor entered into various contracts in connection with its business.
23 In or about October 2006, the Debtor entered into the DoubleClick Master Services
24 Agreement with DoubleClick Inc., a true and correct copy of which is attached hereto as
25 **Exhibit 1** (the "Master Agreement"), pursuant to which DoubleClick Inc. or certain of its
26 divisions, including its Abacus and Data Management Solutions divisions (collectively,
27 "DoubleClick"), would provide various services and data to the Debtor. The particular
28

1 services to be provided by DoubleClick would be specified in written attachments to the
2 Master Agreement upon which the parties may agree from time to time.

3 6. The parties executed two attachments to the Master Agreement – an
4 attachment entitled the "DoubleClick DataEDGE Attachment," a true and correct copy of.
5 which is attached hereto as **Exhibit 2** (the "DoubleClick DataEDGE Attachment"), and an
6 attachment entitled the "ClearEDGE/Channel View Attachment," a true and correct copy
7 of which is attached hereto as **Exhibit 3** (the "ClearEDGE/Channel View Attachment").
8 The Master Agreement, the DoubleClick DataEDGE Attachment, the
9 ClearEDGE/Channel View Attachment, and any other attachments to the Master
10 Agreement shall be collectively referred to herein as the "DoubleClick Contract".

11 7. The Debtor is informed and believes that after execution of the DoubleClick
12 Contract, DoubleClick was acquired Epsilon Data Management, LLC ("Epsilon"), and that
13 Epsilon became DoubleClick's successor in interest under the DoubleClick Contract.

14 8. The Debtor's operations have historically not been profitable. The Debtor's
15 rehabilitation requires reorganization of the Debtor's operations and capital structure
16 and/or a sale or refinancing of the Debtor's business and/or assets. The Debtor is in the
17 process of implementing a business plan designed to reduce costs, improve operations,
18 eliminate unprofitable locations, and enhance the Debtor's long-term viability. Among
19 other things, in the weeks prior to commencement of its bankruptcy case, the Debtor
20 terminated 13 employees, evaluated its operations, and determined that at this time it is
21 necessary to close 6 of its retail stores, subject to conducting store closing sales to
22 maximize the value of the Debtor's inventory at the locations to be closed.

23 9. On March 19, 2008 (the "Petition Date"), the Debtor filed a voluntary petition
24 for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"),
25 commencing the instant bankruptcy case. The Debtor remains in possession of its
26 assets and continues to operate its business as a debtor in possession pursuant to
27 Bankruptcy Code sections 1107(a) and 1108.

28

EXHIBIT 1

111 Eighth Avenue, 10th Floor
New York, NY 10011
212/683-0001



DOUBLECLICK MASTER SERVICES AGREEMENT

Company Name: eStyle, Inc.
Company Address: 865 South Figueroa Street,
Suite 2700
Los Angeles, CA 90017

Contact Name:
Contact Phone:
Contact Fax:
Contact E-Mail:

Payment Address: 865 South Figueroa Street,
Suite 2700

Los Angeles, CA
90017

Contact Name:
Contact Phone:

Web Site URL: babystyle.com

Contact Fax:
Contact E-Mail:

Master Effective Date: ~~September 18, 2006~~
Double Click Contact for Notices Hereunder:
Attn: General Counsel

October 23, 2006

This DoubleClick Master Services Agreement (the "Agreement") is by and between DoubleClick Inc. (DoubleClick together with all subsidiaries, divisions and other affiliates of DoubleClick, including its Abacus and Data Management Solutions divisions, are referred to herein collectively as "DoubleClick") and eStyle, Inc., ("Company" or "You"). For good and valuable consideration, the receipt of which is acknowledged by each party, the parties agree as follows:

- Services.** DoubleClick shall provide various services, data and membership in certain programs (collectively, the "Service(s)") to Company according to written attachments to this Agreement upon which the parties may agree from time to time (each, an "Attachment"). Each Attachment, which incorporates this Agreement by reference, shall contain additional terms and conditions that are specific to the Service that is the subject of such Attachment. Each Attachment shall specify which of the Web site(s) listed above (collectively, the "Web Site"), if any, are covered by such Attachment. The term "Service(s)" as used in this Agreement shall be deemed to include all Services set forth in Attachments hereto. An Attachment to this Agreement will not be binding unless it is executed by both parties. In the event Company has an existing agreement(s) with DoubleClick for a particular DoubleClick service which agreement(s) is not superseded by an Attachment to this Agreement for such Service (a "Pre-Existing Agreement"), such Pre-Existing Agreement shall be supplemental to this Agreement and shall remain in full force and effect to govern the particular relationship between the parties as set forth in such Pre-Existing Agreement.
- Payment.** Unless otherwise stated in an Attachment for a particular Service, Company shall pay DoubleClick the fees set forth in the applicable Attachments for such Services within payment terms after Company's receipt of an invoice from DoubleClick. Notwithstanding any provisions in the Agreement or Attachments to the contrary, DoubleClick's

obligations hereunder are conditioned upon Company's fulfillment of its payment obligations to DoubleClick. All fees hereunder shall be denominated in U.S. dollars and shall be paid by Company check, or by other means expressly agreed to in writing by DoubleClick. Company shall also be responsible for and shall pay any applicable sales, use or other taxes or duties, tariffs or the like applicable to provision of the Services (except for taxes on DoubleClick's income). All payments hereunder shall be made without deduction for withholding taxes. Late payments by Company will be subject to late fees at the rate of one and one half percent (1.5%) per month, or, if lower, the maximum rate allowed by law. If Company fails to pay fees invoiced by DoubleClick within thirty (30) days following the payment due date (except for fees unpaid as the result of a good faith dispute), DoubleClick shall have the right to suspend performance of the applicable Service(s) without notice to Company. The Service(s) shall not be reinstated until Company pays all such overdue amounts and an additional reinstatement fee of \$1,000. If Company disputes the terms of an invoice in good faith, Company must raise such dispute with DoubleClick within forty-five (45) days of its receipt of such invoice, or Company's right to dispute such invoice shall be waived. At no time may Company withhold payment of fees that are not subject to a good faith dispute between the parties. In addition, Company agrees to pay any attorneys' fees and/or collection costs incurred by DoubleClick in collecting any past due amounts from Company. In the event that DoubleClick reasonably and in good faith determines through a generally accepted, third party credit rating index (i.e. D&B, S&P, etc.) that Company is likely not to be able to perform fully its payment obligations under this Agreement or an Attachment, then DoubleClick reserves the right to suspend, immediately upon notice, its performance under the Agreement or such Attachment until Company provides reasonable assurance that Company will continue to be able to perform its payment obligations under the Agreement and Attachment in a timely manner.

3. **Proprietary Rights and Restrictions.** The parties agree that (a) Company shall retain all proprietary rights in and to the Web Site(s), its business and trademarks and (b) DoubleClick retains all proprietary rights in and to all of DoubleClick's intellectual property, including but not limited to the DART and DARTmail technology, any Services provided hereunder (including all data, software, source codes, modifications, updates and enhancements thereof or any other aspect of the Services), the names "DoubleClick" and "Abacus" or any derivatives thereof, and any other trademarks and logos which are owned or controlled by DoubleClick and made available to Company through the Service or otherwise. No implied licenses are granted herein, and Company may not use any Service except pursuant to the limited rights expressly granted in this Agreement and Attachments hereto.
4. **Term.** Unless earlier terminated in accordance with the termination rights set forth in this Agreement, the term of each Attachment shall be as set forth in the applicable Attachment. This Agreement shall commence as of the Master Effective Date, and remain in effect until all Attachments hereto have terminated, unless terminated earlier in accordance with the termination rights set forth in this Agreement (the "Term").
5. **Termination.** At any time during the Term, an Attachment shall terminate (i) thirty (30) days after a party's receipt of notice that such party is in material breach of any of the terms or conditions set forth in such Attachment, unless such party cures such breach within said thirty (30) day period, (ii) immediately upon notice by a party if the other party (a) is adjudged insolvent or bankrupt, (b) institutes or has instituted against it any proceeding seeking relief, reorganization or arrangement under any laws relating to insolvency (and, in the case of any such proceeding instituted against it, the proceeding is not dismissed within sixty (60) days after filing), (c) makes any assignment for the benefit of creditors, (d) appoints a receiver, liquidator or trustee of any of its property or assets, or (e) liquidates, dissolves or winds up its business, or (iii) immediately upon DoubleClick's notice to Company of DoubleClick's reasonable determination that Company's use of a Service could damage or cause injury to the Service or reflect unfavorably on the reputation of DoubleClick. In the event of any termination of an Attachment, Company shall promptly pay all amounts due and owing as of the termination date to DoubleClick pursuant to such Attachment. Company shall also immediately cease all use of and remove all Tags from the Web Site. For the purposes of this Agreement, "Tag" shall mean any HTML code provided by DoubleClick and incorporated into the Web Site. Notwithstanding any termination or expiration of this Agreement or an Attachment, any provisions of this Agreement or an Attachment that by their nature are intended to survive, shall survive termination.
6. **Representations and Warranties.** Each party warrants and represents at all times that (i) it has the right and full power and authority to enter into this Agreement and each Attachment, and (ii) it is duly organized and validly existing and in good standing under the laws of the state of its incorporation or formation.

7. **Indemnification.** Company agrees to indemnify and hold DoubleClick and its officers, directors, employees and agents (each a "DoubleClick Indemnitee") harmless from and against any and all third party claims, actions, losses, damages, liabilities, costs and expenses (including, without limitation, reasonable attorneys' fees and disbursements incurred by a DoubleClick Indemnitee in any action between Company and the DoubleClick Indemnitee, or between the DoubleClick Indemnitee and any third party or otherwise) arising out of or in connection with the breach of any of Company's representations or warranties set forth in this Agreement and each Attachment.

DoubleClick agrees to indemnify and hold Company and its officers, directors, employees and agents (each a "Company Indemnitee") harmless from and against any and all third party claims, actions, losses, damages, liabilities, costs and expenses (including, without limitation, reasonable attorneys' fees and disbursements incurred by a Company Indemnitee in any action between the Company Indemnitee and any third party) arising out of or in connection with the breach of any of DoubleClick's representations or warranties set forth in this Agreement and each Attachment.

The indemnification obligations set forth in this Section 7 hereof are contingent upon the following conditions: (i) DoubleClick or Company, as the case may be (the "Indemnified Party") must promptly notify the Company or DoubleClick as the case may be (the "Indemnifying Party") in writing of the third party claim or action (however, failure of the Indemnified Party to so promptly notify the Indemnifying Party will not relieve the Indemnifying Party of its indemnification obligations hereunder, except to the extent it has been damaged thereby); (ii) the DoubleClick Indemnitee or the Company Indemnitee, as the case may be, and the Indemnified Party will reasonably cooperate with the Indemnifying Party in the defense of the matter; and (iii) the Indemnifying Party will have primary control of the defense of the action and negotiations for its settlement and compromise; provided, however, that the Indemnified Party may, at its own cost, obtain separate counsel to represent its interests.

8. **Disclaimer and Limitation and Exclusion of Liability.** EXCEPT AS EXPRESSLY PROVIDED ABOVE OR IN AN ATTACHMENT, NEITHER PARTY MAKES ANY WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTY OF MERCHANTABILITY OR FITNESS OF THE SERVICES HEREUNDER FOR A PARTICULAR PURPOSE, NONINFRINGEMENT OR ACCURACY OR COMPLETENESS OF DATA. DOUBLECLICK SHALL NOT BE LIABLE FOR ANY ADVERTISERS WHOSE ADVERTISING APPEARS ON ANY SERVICE, NOR THE CONTENTS OF ANY ADVERTISING, NOR SHALL DOUBLECLICK BE LIABLE FOR ANY LOSS, COST, DAMAGE OR EXPENSE OR LIABILITY (INCLUDING COUNSEL FEES) INCURRED BY COMPANY IN CONNECTION WITH COMPANY'S PARTICIPATION IN ANY SERVICE, NOR SHALL DOUBLECLICK HAVE ANY OBLIGATION TO REVIEW THE CONTENT OF ANY ADVERTISING SERVED THROUGH THE APPLICABLE SERVICE. DOUBLECLICK SHALL NOT BE LIABLE TO COMPANY OR ANY THIRD PARTY FOR ANY UNAVAILABILITY OR INOPERABILITY OF THE SERVICES, TELECOMMUNICATIONS SYSTEMS OR THE INTERNET, TECHNICAL MALFUNCTION, COMPUTER ERROR, CORRUPTION OR LOSS OF INFORMATION, OR OTHER INJURY, DAMAGE OR DISRUPTION OF ANY KIND. IN NO EVENT WILL EITHER PARTY BE LIABLE FOR ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL, SPECIAL OR EXEMPLARY DAMAGES, INCLUDING, BUT NOT LIMITED TO, LOSS OF PROFITS, OR LOSS OF BUSINESS OPPORTUNITY, EVEN IF SUCH DAMAGES ARE FORESEEABLE AND WHETHER OR NOT SUCH PARTY HAS BEEN ADVISED OF THE POSSIBILITY THEREOF. DOUBLECLICK'S MAXIMUM AGGREGATE LIABILITY FOR EACH ATTACHMENT SHALL NOT EXCEED THE TOTAL AMOUNT PAYABLE BY COMPANY TO DOUBLECLICK UNDER SUCH ATTACHMENT DURING THE TWELVE (12) MONTH PERIOD PRIOR TO THE FIRST DATE ON WHICH THE LIABILITY AROSE.
9. **Confidentiality.** The terms of this Agreement and each Attachment and all information and data that one party (the "Receiving Party") has received or will receive from the other party (the "Disclosing Party") about the Services and other matters are proprietary and confidential information ("Confidential Information"), including without limitation any information that is marked as "confidential" or should be reasonably understood to be confidential or proprietary to the Disclosing Party and any reference manuals compiled or provided hereunder. The Receiving Party agrees that during the Term of this Agreement and for two (2) years thereafter, the Receiving Party will not disclose any Confidential Information to any third party, other than its consultants or legal advisors, nor use any Confidential Information for any purpose not permitted under this Agreement or an Attachment. If disclosure of Confidential Information is required by

judicial or other governmental action, the Receiving Party will (a) immediately notify the Disclosing Party so that the Disclosing Party may seek an appropriate protective order, (b) cooperate fully with Disclosing Party in opposing and limiting the scope of the disclosure, (d) continue treating Confidential Information as confidential provided it is not otherwise made public by the court or governmental body, and (e) be released from its obligations under this Agreement to the extent, but only to the extent, of the compelled disclosure. The nondisclosure obligations set forth in this Section shall not apply to information that the Receiving Party can document is generally available to the public (other than through breach of this Agreement) or was already lawfully in the Receiving Party's possession at the time of receipt of the information from the Disclosing Party.

10. **Independent Contractor Status/Sub-contractors.** Each party shall be and act hereunder as an independent contractor and not as partner, joint venturer or agent of the other. Company shall remain fully liable for the acts or omissions of any sub-contractor, consultant, third-party service provider and/or agent engaged by Company in connection with Company's use of the Services. DoubleClick has the right to use sub-contractors for performance of the Services, provided that each sub-contractor is bound to terms and conditions that are consistent with the requirements of this Agreement and the applicable Attachment with respect to the work the sub-contractor performs. DoubleClick is responsible for ensuring that the performance of its sub-contractors meets the requirements of this Agreement and applicable Attachments.
11. **Modifications and Waivers.** Each Attachment, which includes the terms and conditions of this Agreement by reference, represents the entire understanding between DoubleClick and Company and, excluding any Pre-Existing Agreements, supersedes all prior agreements relating to the subject matter of such Attachment. No failure or delay on the part of either party in exercising any right, power or remedy under this Agreement or an Attachment shall operate as a waiver, nor shall any single or partial exercise of any such right, power or remedy preclude any other or further exercise of any other right, power or remedy. Unless otherwise specified, any amendment, supplement or modification of or to any provision of this Agreement or an Attachment, any waiver of any provision of this Agreement or an Attachment and any consent to any departure by the parties from the terms of this Agreement or an Attachment, shall be effective only if it is made or given in writing and signed by both parties.
12. **Assignment.** This Agreement, all Attachments, and all rights granted hereunder and thereunder are not transferable or assignable without the prior written consent of the non-assigning party; provided, however, that this Agreement together with all Attachments may be assigned by either party without the other party's written consent, and individual Attachments (which incorporate the terms of this Agreement by reference) may be assigned by DoubleClick without Company's consent, (a) to a person or entity who acquires, by sale, merger or otherwise, all or substantially all of such party's assets, stock or business, (b) to a person or entity who acquires, by sale, merger or otherwise, all or substantially all of the assets or business of the DoubleClick business unit that provides the services pursuant to an individual Attachment and (c) to an affiliate of the assigning party. In the case of an assignment of an individual Attachment by DoubleClick (which assignment shall include the terms and conditions of this Agreement by reference), this Agreement and all other Attachments (each which incorporate the terms of this Agreement by reference) in effect at the time of such assignment shall remain in full force and effect.
13. **Applicable Law and Conflicts.** This Agreement and each Attachment shall be governed by the laws of New York, without reference to its conflict of laws rules or principles. The jurisdiction and venue for all disputes hereunder shall be the state and federal courts in the City and State of New York. In the event of a conflict between the terms and conditions of the Agreement and the terms and conditions of any Attachment, the terms and conditions of the Attachment shall govern.
14. **Publicity.** The parties will work together in a fair, positive and accurate manner to issue publicity and general marketing communications concerning their relationship, Company's use of DoubleClick's Services, and other mutually agreed-upon matters. Neither party will issue any publicity or general marketing communications concerning this relationship without the prior written consent of the other party; provided, however, that DoubleClick shall have the right to use Company's name and logos in general marketing materials related to the Services.
15. **Privacy.** Company and DoubleClick acknowledge that adherence to fair information collection practices is of utmost importance. During the term of this Agreement, Company agrees that the Web Site(s) will feature an easy-to-understand

privacy policy, linked, at a minimum, conspicuously from the Web Site's home page, with a link that contains the word "Privacy," that, (i) in addition to the disclosures about Company's privacy practices, identifies the collection and use of information gathered in connection with the DoubleClick Services being used by Company and the reporting activities related thereto and (ii) offers the user an opportunity to opt out from certain collection and use by DoubleClick via a live hyperlink to a DoubleClick-designated site (such link to be provided by DoubleClick). Other Service-specific privacy requirements and/or suggested disclosure are set forth in the applicable Attachment for such Service. DoubleClick reserves the right to change its suggested disclosure language, including requiring certain disclosures as mandated by law (including industry self-regulation or practice), upon written notice to Company, and Company agrees to cooperate to post such revised disclosure within three (3) business days following receipt of such notice, or otherwise post within five (5) business days following receipt of such notice such other disclosure as may be mutually agreeable to the parties. DoubleClick shall have the right to terminate this Agreement on five (5) days prior written notice to Company if Company breaches this Section 15 and fails to remedy such breach within said five (5) day period.

16. **General.** Any provision of this Agreement or an Attachment which is prohibited or unenforceable in any jurisdiction shall, as to such jurisdiction, be ineffective only to the minimum extent necessary without invalidating the remaining provisions of this Agreement or such Attachment or affecting the validity or enforceability of such provisions in any other jurisdiction. No failure or omission by either party in the performance of any obligation under this Agreement or an Attachment shall be deemed a breach of this Agreement or such Attachment nor create any liability if the same shall arise from any cause or causes beyond the reasonable control of such party, including but not limited to the following: acts of God, acts or omissions of any government or any officer, department, agency or instrument thereof; fire, storm, flood, earthquake, accident, acts of the public enemy, war, rebellion, failure of telecommunications services, public utilities or an Internet brown out, insurrection, riot, invasion, strikes, or lockouts. All notices, demands and other communications provided for or permitted under this Agreement or an Attachment shall be made in writing to the parties at the addresses on the Cover Page and shall be sent by registered or certified first-class mail, return receipt requested, telecopier, courier service or personal delivery and shall be deemed received upon delivery.

Company and DoubleClick hereby confirm their mutual agreement to these arrangements as of the Effective Date.

DOUBLECLICK INC.:

Signature: _____

Chris McDonald
Executive Vice President/US General Manager
Abacus, a division of DoubleClick Inc.

(Date of Signature): _____

10/31/06

eSTYLE, INC.

Signature: _____

Bob Kelleher

Title: President & Chief Executive Officer

(Date of Signature): _____

10/23/06

EXHIBIT 2

DoubleClick Inc.
111 Eighth Avenue, 10th Floor
New York, NY 10011
212/683-0001



DOUBLECLICK DATA EDGE ATTACHMENT

This DoubleClick DataEDGE Attachment (the "DataEDGE Attachment"), set forth in this Cover Page and the attached Terms and Conditions, is entered into pursuant to, and incorporates herein, the DoubleClick Master Services Agreement, by and between DoubleClick Inc. ("DoubleClick") and eStyle, Inc. ("You" or "Company"), dated September 18, 2006 (the "Master Agreement").


DataEDGE Effective Date: ~~September 18, 2006~~ October 23, 2006 RSK

Fees: Applicable fees are set forth in Schedules attached hereto and as set forth below.

Custom Arrangements

The undersigned confirm their mutual agreement to these arrangements as of the DataEDGE Effective Date.

DOUBLECLICK INC.

Signature: 

Chris McDonald

Executive Vice President/US General Manager
Abacus, a division of DoubleClick Inc.

Date Signed: 10/31/06

eSTYLE, INC.

Signature: 

Bob Kelleher

Title: President and Chief Executive Officer

Date Signed: 10/23/06

ID 2100

**DOUBLECLICK DATAEDGE LIST PROCESSING ATTACHMENT
TERMS AND CONDITIONS**

1. Definitions. All capitalized terms not otherwise defined in these Terms and Conditions shall have the meanings as defined on the Cover Page or in the Master Agreement. "DataEDGE Services" means the list processing services provided hereunder as defined in Schedule A. "Your Data" means data that is provided either by You or on your behalf to DoubleClick for provision of the DataEDGE Services.

2. DoubleClick DataEDGE Services. DoubleClick shall provide DataEDGE Services to You as requested by You in each client order (each a "Client Order"). DoubleClick shall use commercially reasonable efforts to perform the DataEDGE Services in accordance with the agreed upon processing turnaround schedules set forth in Schedule C. DoubleClick shall devote such time, attention and care to the performance of the DataEDGE Services for You as DoubleClick devotes to the normal and regular performance of DataEDGE Services for DoubleClick clients generally.

3. Client Orders. You and DoubleClick shall mutually agree upon the definition and specification of the DataEDGE Services to be provided in response to a Client Order and both parties agree that the best evidence of each such Client Order shall be the internal DoubleClick work order related to such Client Order (each a "Work Order") or Schedule A, as applicable. You shall provide DoubleClick with such information as necessary to define each Client Order. If You do not provide the information necessary to define a Client Order, DoubleClick may rely upon either a prior course of dealing with You or custom within the industry in entering and fulfilling Client Orders. Formal acceptance of Client Orders shall occur when DoubleClick commences work pursuant to the associated Work Order. Company purchase orders or other similar documentation may be submitted and executed for administrative purpose only, but the terms and conditions therein will be of no force and effect.

4. Interim Results. You may, from time to time, be requested to review and approve interim results of the DataEDGE Services ("Interim Results"). You must inform DoubleClick in writing of any nonconformance of the Interim Results within two (2) business days of DoubleClick's provision of the Interim Results to You. Where DoubleClick is not timely informed of nonconformance with respect to Interim Results, timelines for DataEDGE Services may be extended without liability to DoubleClick.

5. Limitations of Liability; Rescheduling Nonconforming Services. In the event of any error in the DataEDGE Services, DoubleClick's sole obligation and liability to You shall be reperformance of the applicable DataEDGE Services in a timely manner. If reperformance of the applicable DataEDGE Services is not completed

within fifteen (15) days of DoubleClick's receipt of written notice from You detailing the errors, then You shall receive a fifteen percent (15%) discount off the list price for such DataEDGE Services then in question. DoubleClick shall use commercially reasonable efforts to reschedule nonconforming DataEDGE Services of which it is made aware so as to ensure the completion on or before the schedule completion date for such DataEDGE Services. In the event that You do not advise DoubleClick of any defect in the DataEDGE Services within 30 days after performance of such DataEDGE Services by DoubleClick, You shall be deemed to have accepted the DataEDGE Services and shall have no further right of recourse against DoubleClick. You acknowledge that additional steps performed by You or third parties after completion of the DataEDGE Services may result in the loss of names and/or result in the rejection of orders for mailing, disallowance of discount or the assessment of postal penalties.

6. Your Provision of Materials. All materials to be provided by You or other third parties shall be delivered to DoubleClick at Your expense, and shall be submitted in a format, upon such computer media, and pursuant to such requirements as will meet DoubleClick's computer processing specifications, as set forth in Schedule B hereto. You acknowledge that DoubleClick's performance hereunder is contingent upon its timely receipt (see Schedule C), in the agreed upon form, of any materials which are provided by Company or other third parties.

7. DoubleClick's Delivery and Storage of Input and Output Data DoubleClick shall deliver to You or to a recipient as designated by You, all final output data resulting from the DataEDGE Services ("Output Files"). All Output Files are and shall remain the property of DoubleClick. Input files ("Input Files") and Output Files will be held in accordance with the file retention terms specified in Schedule B. The Input Files and the Output Files are referred to herein collectively as the "Work Files". After the expiration of the storage period specified in Schedule B, DoubleClick shall have the right to erase or destroy Work Files. If DoubleClick agrees to retain Work Files beyond the period specified in Schedule B, Company shall pay for each Work File a storage charge at the rate listed on Schedule B.

8. Consents and Compliance with Laws. Company represents and warrants that (a) it has obtained all necessary rights, licenses, consents, waivers and permissions from others to allow DoubleClick to provide the DataEDGE Services hereunder; (b) it will not provide DoubleClick with any credit card or social security information; (c) it will use all deliverables and data resulting from the DataEDGE Services in compliance with all applicable laws, rules and regulations and all agreements by which Company is bound, and (d) the Company warrants that it will use its best efforts to ensure that its Data does not contain any virus, worm, "trojan horse", time bomb or similar contaminating or destructive feature prior to deployment of same to DoubleClick.

9. Fees. Company shall pay DoubleClick (a) the fees set forth in Schedule A attached to this DataEDGE Agreement, (b) the media charges set forth in Schedule B, and (c) applicable taxes, in accordance with the payment terms set forth herein and in the Master Agreement. If You change or cancel an order, or any portion thereof, after DoubleClick has commenced work on such order, You agree to pay DoubleClick for its incurred costs for work in process.

10. Term. Unless terminated earlier in accordance with the termination rights set forth in this DataEDGE Attachment, the term of this DataEDGE Attachment shall be for a period of three (3) years from the DataEDGE Effective Date (the "DataEDGE Term"). Unless either party provides written notice at least thirty (30) days prior to the end of the initial term or any renewal term of its intention not to renew the DataEDGE Attachment, the DataEDGE Attachment shall automatically renew for successive one month terms. DoubleClick shall have the right to modify the Schedules at any time upon thirty (30) days prior written notice to Client, provided that no modification shall become effective until the conclusion of the first DataEDGE Term.

SCHEDULE A - DataEDGE SERVICES AND PRICING

I. BASIC DataEDGE SERVICES

A. DESCRIPTION. The following services are defined as the "Basic DataEDGE Services":

Service	Description
Segmentation	DoubleClick will match and extract customer records for DataEDGE Services based upon unique customer identification numbers provided by You. Segmentation by criteria such as RFM and/or model scoring algorithms performed by DoubleClick is not included in this service.
Prior Project Selects and Reuses	Based on instructions from the Company, DoubleClick can use records from a previous mailing for inclusion or suppression in another mailing.
Convert, Address Standardize, Zip Delivery Point, Carrier Code & CASS Certification.	DoubleClick will convert input files checking for compliance and accurate information. A 5%+ difference in expected quantity raises a flag and You will be notified. Standardized address appends for zip code correction, carrier route code, and apply Zip + 4 delivery point. Address standardization is necessary to run NCOA. Drop US possessions, APO/FPO. Gender coding.
NCOALink Processing	DoubleClick will run mailing files against the Post Office National Change of Address (NCOALink) file.
Consumer Merge Purge Processing	Consumer merge purge processing includes file conversion and identification of duplicates between and within lists.
Suppression Files including Pander/Customer/Prison/NC OA old Address/Flag File	(Customer files). DoubleClick will match records contained on files provided or otherwise identified by You against current input records in the mailing and suppress such records from that particular mailing.
Previous Mail Suppress	DoubleClick will identify records that have recently been mailed by You and suppress such records from that particular mailing.
Old NCOA Address Suppression	Using a less strict matching methodology, DoubleClick will identify records in the mail file that match old addresses from NCOA changes and suppress such records from that particular mailing.
Deceased File Suppression	DoubleClick will identify records in the mail file that match to individuals that have passed away in the last five (5) years and suppress such records from that particular mailing.
DMA Pander Suppress	DoubleClick will identify records in the mail file that match records contained in the DMA's Pander file and suppress such records from that particular mailing.
Match of Customer File Contact ID	You may select customers and send unique identification numbers to DoubleClick to be matched against a customer master copy file at DoubleClick. This Service may also be used when You apply model scores and keys to the master file
Late List Merge Purge Processing	Match hotline and late lists against mail file suppressing matches on late lists. The mail file is used as a suppression file.
Splits, Nths, Selections	DoubleClick can split the main output file into multiple files based on Client instructions.
Add Seed Names	DoubleClick can add seed names into mailing segments based on Client instructions.
Selects and Rekeys	Based on directions from the client, DoubleClick will select test panels for the various package components the client might be testing.
Assign Finder Numbers and Create Finder File	DoubleClick can append a unique sequence number and check digit to each record in order to identify the record at a later date. DoubleClick will also create a copy of the mail tape with these sequenced numbers and send it to the Client or Fulfillment vendor. Shipping and Media costs are not included.
Delivery Sequence File	DoubleClick will match records against the USPS's Delivery Sequence File to identify vacant addresses, dwelling types
Postal Qualification	This process is done on each panel to maximize the best postal discounts available. These include Enhanced carrier route (automated and non-automated), 5 Digit (automated and non-automated), 3 Digit (automated and non-automated) and basic (automated and non-automated). Bag/tray tags, postal reports are also included.
Inkjet Reformat	Format files for inkjet addressing. Includes bulk codes.
Media Output	DoubleClick processing uses disk files and must be copied to other media for transporting purposes.
File Handling Fee	This charge is applicable to all input files. Input file charges are listed on the attached Schedule B Media Center Pricing.

Schedule A (Continued)

B. FEES FOR BASIC DATAEDGE SERVICES.

1. Fastpath Campaigns. For each Fastpath Campaign (as defined below), Company shall receive Basic DataEDGE Services (as defined below) at no charge. A "Fastpath Campaign" is defined as a mailing event meeting the following requirements:

- a. All of Company's prospecting circulation for such mailing event is sourced from Abacus;
- b. At least 1/3 of the names mailed in such mailing event are prospecting names;
- c. All list processing services for such mailing event are provided by Abacus, provided that Company, at its option, may use Inkjet Reformat and Postal Qualification services provided by a third-party;
- d. All list processing services provided by Abacus in connection such mailing event occurs at the same time; and
- e. If Company is not a ClearEDGE and ChannelView customer, then Company shall provide (i) all housefile and affiliate selects for such mailing event prior to Abacus's modeling for such mailing event; and (ii) within sixty days after such mailing event, Company provides full, unaltered results for such mailing event, including but not limited to, quantity mailed, and required data elements for evaluation of dollar per book performance.

2. Non-Fastpath Campaigns. For each campaign that is not a Fastpath Campaign, Company shall pay to Abacus the greater of (a) a fee of \$13.00 per thousand post-merge records provided by Abacus to Company (the "Output Records") such fee calculated based on 2,000,000 output records processed during each twelve month period of the DataEDGE Term, or (b) \$1,500 per job for the first 18 months of the DataEDGE Term, and \$2,500 per job for the remainder of the DataEDGE Term (the "Base Output Fee"); provided however, that if the number of Output Records is less than 50% of the number of pre-merge records provided by Company to Abacus prior to the applicable campaign, then Company shall pay an additional fee (the "Additional Output Fee") over and above the Base Output Fee of \$3.50 (calculated as: [(Number of Input Records x 50%) - Number of Output Records] x \$3.50 CPM).

Example

- Per mailing Input Records: 1,000,000
- Per mailing Output Records: 200,000
- Additional Output Fee: $(1,000,000 \times 50\%) - 200,000 * \$3.50 \text{ CPM} = \$1,050$

Schedule A (Continued)

II. ADDITIONAL DataEDGE SERVICES

A. DESCRIPTION. The following services are defined as the "Additional DataEDGE Services":

Service	Description	Fees
Proprietary Change of Address (TCOA)	DoubleClick will match the input file against a proprietary file of address changes collected in a manner different than the NCOA service.	\$0.06 per match
Locatable Address Conversion System	DoubleClick will match the input file to the Locatable Address Conversion System hosted by the USPS.	\$0.05 CPM on output records
Snowbird Processing	DoubleClick will identify records with addresses that the USPS has identified as a seasonal residence.	\$0.20 CPM
Apartment Append	DoubleClick utilizes a service called Element Address Correction (EAC). This service identifies addresses with missing or incorrect address elements, including Apartment Number, then matches these records to proprietary databases derived from multiple sources to correct the address.	\$.06 per match
Add-A-Name Processing	DoubleClick will run a process that will determine if bundles of mailpieces do not meet the minimum count for certain postal discounts. Then names can be added from a pre-determined list to fill those shortfalls.	\$.70 CPM on input records
All Other Additional DataEDGE Services (not specifically identified above)	As defined.	DoubleClick then-current standard rates.
Shipping and Handling	You shall be responsible for the payment of shipping and handling plus an additional 10% of shipping and handling to cover DoubleClick costs	As incurred

B. FEES FOR ADDITIONAL DataEDGE SERVICES. The Additional DataEDGE Services are run periodically for Company and are not covered by fees paid for Basic DataEDGE Services. Regardless of whether a campaign is a Fastpath Campaign or not, in consideration for Additional DataEDGE Services Company shall compensate Abacus at the rates set forth in Schedule A, Section II above.

**SCHEDULE B
FILE FORMAT, FILE RETENTION, AND FILE FEES**

I. Input Files:

A. Input Media Types accepted by DoubleClick

- Electronic receipt of files is preferred, as outlined below:
 - FTP, WAM!NET, WEBFTP are the preferred methods of electronic file receipt:
 - ASCII Fixed Field is preferred format
 - Delimited format is acceptable
 - Email:
 - ASCII Fixed Field is preferred format
 - Delimited format is acceptable
- Physical media is acceptable, as outlined here:
 - 3480 or 3490E Cartridges (EBCDIC or ASCII formats)
 - 1600 or 6250 bpi
 - 250 Zip Disks
 - CD-rom, DVD, Diskette
- Upon request, DoubleClick may quote a price to accept files in a format or on media not set forth above.

B. Input File Retention

- **Electronic Files.** All electronic input files received from outside sources via FTP, WAM!NET, WEBFTP, or email will be retained for 24 months.
- **Physical Media:** All physical input tapes arriving from outside sources will be held for forty-five days from the date received. Input tapes will only be returned at the end of the retention period upon Company request; shipping fees to return input tapes will be charged to Company.

C. Input File Retention Fees

	Fee Schedule
File Storage: Standard Retention Periods as noted above	No Charge
File Storage: Extended Retention (12 month increments)	\$12.00 per File Annually

*All fees associated with extended Input File retention will be billed in advance under the job number and on the invoice which initiated the project.

D. Requirements and Instructions for Providing Input Files to DoubleClick:

- **FTP or Wam!net**
 1. Go to: www.wamgate.com
 2. Click Login Button
 3. Enter Username: [CLIENT'S USERNAME]
 4. Enter Password: [CLIENT'S PASSWORD]
 5. Click on "Ship Package"
 6. Option Wamnet w/ destination Abacus Direct(M) – must click on this in the box
 7. Fill Out Job Ticket
 8. Select Basic
 9. Client ID: [CLIENT'S ID]
 10. Enter Job Number
 11. Enter notes for Expected Qty, Keycode, & any other notes
 12. Click Send
 13. Browse Network to attach the file(s)
 14. Please send an email to dms_file_id@doubleclick.net and copy [CSR EMAIL ADDRESS] with the same information above and the file name(s).
- **Email:** - Send to dms_file_id@doubleclick.net and copy [CSR EMAIL ADDRESS]. Please include the labeling information below in the body of the email.
- **Physical Media:** Please label all physical media according to the labeling information below
 - Send to:
DoubleClick Data Center
Attn: DMS Tape Library
12396 Grant St
Thornton, CO 80241
- **Labeling Information:** - Please label all physical media with the information below.
 - Attn: [CSR NAME]
 - Client Name
 - Project Name
 - Job Number
 - Key Code
 - List Description
 - Quantity
 - Provide a Tape Layout
 - Provide a Sample Tape Dump (on Physical Media)

II. Output Files

A. Media Types Provided by DoubleClick

- Electronic delivery of files is preferred, as outlined here:
 - FTP, WAM!NET, WEBFTP are the preferred methods of electronic file output
 - Email
- Physical media is available upon request. Note that output tapes will be unlabeled, meaning they will not contain an IBM header record.

B. Output File Retention. All Output Files created by DoubleClick will be held automatically for the retention periods indicated below. Upon initiation of each order, retention will be set to the standard default. Retention periods may be extended in twelve month increments upon written agreement of the parties.

Department	Description	Retention Period
DataEDGE List Processing Services		
	Merge/Purge Net, Drops & Multi-buyers	12 Months
	NCOA Changes and Zip Corrections	12 Months
	Mail Strings	18 Months
Database Services		
	Work Files	24 Months
	House & Rental File Back up	24 Months
	Archived Database Information	24 Months
List Rental Services		
	Zip Select Output files	12 Months
IQ NCDB Services		
	Original Client Input	Returned/Output
	Work Files (overlays)	30 Days
	Zip Select Output files	12 Months

C. Output File Retention Fees*

	Fee Schedule
File Storage: Standard Retention Periods as noted above	No Charge
File Storage: Extended Retention (12 month increments)	\$12.00 per File Annually

*All fees associated with extended Output File retention will be billed in advance under the job number and on the invoice which initiated the project.

**SCHEDULE C
DEADLINES FOR PROVISION OF MATERIALS AND PROCESSING**

Project	Deadline
Order Lists	12 work days before cut off
List of lists with key codes	10 work days prior to cut off
Merge/purge instructions	8 work days prior to cut off
Housefile and segmentation specifications	5 work days prior to cut off
Processing Turnaround	Generally 12-15 work days after cut off

EXHIBIT 3

DoubleClick Inc.
111 Eighth Avenue
10th Floor
New York, NY 10011
212/683-0001



ClearEDGE/ChannelView ATTACHMENT

This ClearEDGE/ChannelView Attachment (this "Attachment"), set forth in this Cover Page and the attached Terms and Conditions, is entered into pursuant to, and incorporates herein, the DoubleClick Master Services Agreement, by and between DoubleClick Inc. ("DoubleClick") and eStyle, Inc. ("You" or "Company"), dated September 18, 2006 (the "Master Agreement").

Effective Date: ~~September 18, 2006~~ October 23, 2006 RAK


Fees: Applicable fees are set forth in Schedule A attached hereto and as set forth below.

Custom Arrangements

Database Environment Availability: DoubleClick shall use commercially reasonable efforts to ensure that the Database Environment (as defined below) is available for Your use at least ninety-seven percent (97%) of the time, calculated on a calendar monthly basis as measured by DoubleClick from the data center used by DoubleClick to process the data on Your behalf; it being understood that the Database Environment "down" time (calculated as the difference between 100% and the actual percentage of the Database Environment availability) shall exclude (i) time required for routine system maintenance (it being understood that (x) the Database Environment is "down" for routine scheduled maintenance for up to eight (8) hours each Saturday morning between the hours of 10 AM to 6 PM Eastern time and (y) advance notice shall not be required for such routine scheduled maintenance, but reasonable advanced notice shall be provided should the hours for routine scheduled maintenance be adjusted in the future), (ii) time required for routine update cycles, and (iii) resulting from technical malfunctions in Your systems, Your act or omission, or any other circumstances beyond DoubleClick's reasonable control (including without limitation, Internet delays, network congestion and ISP malfunctions). The "Database Environment" shall mean the physical hardware platform and software applications. Notwithstanding anything to the contrary in this Attachment, in the event that unscheduled down time exceeds three percent (3%) in any month during the term of this Attachment, then You shall receive a five percent (5%) reduction in Your applicable Service Fees for such month (the "Monthly Fee") credited to the next month's invoice. The remedy set forth above shall be Your sole remedy for any and all unavailability of the Database Environment.

The undersigned confirm their mutual agreement to these arrangements as of the Effective Date.

DOUBLECLICK INC.

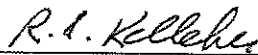
Signature: 

Chris McDonald

Executive Vice President, US General Manager

Date of Signature: 10/31/06

eSTYLE, INC.

Signature: 

Bob Kelleher:

Title: President and Chief Executive Officer

Date of Signature: 10/23/06

111 Eighth Avenue
10th Floor
New York, NY 10011
212/683-0001



**ClearEDGE/ChannelView ATTACHMENT
TERMS AND CONDITIONS**

1. Definitions. All capitalized terms not otherwise defined in these Terms and Conditions shall have the meanings as defined on the Cover Page or in the Master Agreement. "ChannelView Service" means service provided hereunder as defined in Schedule A. "ClearEDGE Service" means the service provided hereunder as defined in Schedule A (and with the ChannelView Services, the "Services"). "Commercial Use" means the use of the ClearEDGE Service to prepare an analysis or select a list of customers where that analysis or list is used by or on Company's behalf to generate revenue or make a decision used by Company in its operations. "Your Data" means data that You provide to DoubleClick for list processing, hygiene, loading to a marketing database, or any other services hereunder. "Specifications" shall mean the specification document created during the implementation phase that establishes the business rules that will govern the specific configuration of the ClearEDGE Service. "System" shall mean DoubleClick's proprietary data management processes, systems, workflow used in connection with the ClearEDGE Service, and all software, network, and hardware components thereof including any components operated by third-parties on DoubleClick's behalf

2. ClearEDGE. DoubleClick grants to You the non-exclusive and non-transferable right to use the ClearEDGE Service to access and use Your Data as housed by DoubleClick as part of the ClearEDGE Service, which You can access and use only on DoubleClick's servers by means of a unique login and password provided by DoubleClick, and only for the purposes set forth in this Attachment. DoubleClick makes no representations or warranties with respect to the availability of any future modifications, updates, or enhancements to the ClearEDGE Service or the System. DoubleClick has the right to use sub-contractors for performance of the ClearEDGE Services or to provide parts of the System and to provide Your Data to such sub-contractors for the purpose of providing the ClearEDGE Services hereunder. You acknowledge and agree that all ClearEDGE Service and System enhancements, results and modifications made to the ClearEDGE Service or the System as a result of any

joint collaboration between You and DoubleClick shall belong to DoubleClick.

3. ChannelView. Company shall have the right, on behalf of the catalog titles(s) owned by Company and listed on Schedule C (each a "Catalog Title"), to utilize the Service. Upon the prior written consent of DoubleClick, Company may also provide access to the Service to its contractors solely for the benefit of Company and in connection with the Catalog Titles. Company shall remain primarily responsible for any such contractors' use. For each Catalog Title, Company shall provide the data set forth in Schedule E. In the event that Company and DoubleClick desire this Attachment to apply to an additional Catalog Title(s) not contemplated as of the Effective Date, Company may do so at an additional cost and pursuant to a written amendment to this Attachment signed by both parties.

4. Your Obligations. You shall be solely responsible for (i) designating and providing contact information for one qualified person to act as a liaison between You and DoubleClick for all matters related to this Agreement and the services provided hereunder, (ii) providing the names and contact information for all individual employees authorized to use the ClearEDGE Service as provided in Schedule B ("Named Users"), (iii) delivering Your Data to DoubleClick at Your expense in a format indicated by DoubleClick as will meet DoubleClick's computer processing specifications, as set forth in Schedule B, (iv) providing reasonable access to Your facilities and office support as may be reasonably requested by DoubleClick; (v) providing the services of sufficiently qualified personnel as may be reasonably necessary to enable DoubleClick to perform hereunder, (vi) approving the Specifications, such approval not to be unreasonably withheld or delayed, and (vii) maintaining one (1) usable copy of all house file computerized data as supplied by You in order to enable DoubleClick to regenerate such data. You acknowledge that Your failure to timely approve the Specifications may result in a delay in DoubleClick's ability to meet the timelines set forth in this ClearEDGE Attachment. In the event of loss, damage or destruction to any house file data of Yours

while in DoubleClick's possession or control, DoubleClick's liability shall be limited to the lesser of (a) the cost of regeneration of such data utilizing Your copy of such house file or (b) one hundred dollars (\$100.00), per occurrence. In the event You elect to use a transfer mechanism other than secure FTP, DoubleClick shall not be liable for lost or compromised data as a result of such non-secure FTP transfer. You represent and warrant that You have obtained all necessary rights, licenses, consents, waivers and permissions from others to allow DoubleClick to store and manage Your Data and otherwise provide the ClearEDGE Services on Your behalf and to use any of Your Data provided to or collected by the System as permitted hereunder. You represent and warrant that neither Your Data provided hereunder nor DoubleClick's use thereof as permitted herein shall (1) infringe or misappropriate any third party's intellectual property or personal rights or (2) violate any applicable law, rule or regulation, including without limitation, United States or foreign laws relating to cross-border transmissions of data through the ClearEDGE Service. You further represent and warrant that (a) Your Data does not contain any virus, worm, "trojan horse", time bomb or similar contaminating or destructive feature prior to deployment of same to DoubleClick; and (b) unless You are given express, written permission by DoubleClick, You shall not provide DoubleClick with any credit card account numbers or social security information. You shall not permit any of Your employees to access and use the ClearEDGE Service or the System unless any such employee is a Named User and has successfully completed the training session and has been so certified by DoubleClick and unless such employee has been issued a password. However, to access and view reports, Your employees do not need to attend training sessions. If this Attachment is terminated by DoubleClick due to a breach by You, in addition to any other remedies available to it under this Attachment or at law or in equity, You are required to immediately pay DoubleClick any and all amounts owing to DoubleClick under this Attachment.

The System will be deemed accepted by Company ("Acceptance") upon the first to occur of the following: (a) actual Commercial Use by Company of the System; or (b) upon completion of the following Acceptance test ("Acceptance Test"): DoubleClick will notify Company in writing that the System is ready for Acceptance testing ("Acceptance Notice"). Upon receipt of such notice, Company will have up to twenty (20) business days to deliver to DoubleClick a written statement of all the specific respects in which the System does not perform according to the Specifications (a "Non-Compliance Notice"). Upon receipt of a Non-Compliance Notice, DoubleClick will use commercially reasonable

efforts to correct the System so that such System materially meets the specifications, and upon such correction, DoubleClick will provide another Acceptance Notice to Company. If Company does not provide DoubleClick with a Non-Compliance Notice within twenty (20) business days of receipt of an Acceptance Notice, then Acceptance shall be deemed given, and DoubleClick shall invoice Company for the Monthly Service Fee. The foregoing procedures will be repeated until Company accepts the System, except that (i) after a second Non-Compliance Notice or (ii) after DoubleClick has used commercially reasonable efforts for thirty (30) days to correct the system to meet the specifications, either party may terminate this Attachment.

5. DoubleClick's Obligations. DoubleClick's obligations hereunder shall be to provide You with (i) Support as set forth in Schedule A, Section I (c), (ii) training explaining the proper use of the ClearEDGE Service and the System as set forth in Schedule A, Section I (e), and (iii) at no additional cost to the Company, all applicable software upgrades to the ClearEDGE and ChannelView products that are made available for release to all other clients of DoubleClick. For any training beyond that described in Schedule A performed at a DoubleClick location, You will be responsible for Your actual travel and lodging expenses.

6. Fees. You shall pay DoubleClick the fees set forth in the Schedule B attached to this Attachment and/or in a Statement of Work (as defined below) in accordance with the payment terms set forth herein and in the Master Agreement. The fees set forth in Schedule B do not include shipping costs, and You shall be obligated to reimburse DoubleClick for its shipping costs. If You fail to pay DoubleClick in a timely manner at any point during the Term, DoubleClick has the right to immediately suspend Services without liability to You, the Service not to be reinstated until You pay all overdue amounts.

7. Data. Except as expressly granted in this Attachment, nothing contained in this Attachment shall be interpreted to convey to Company or to any other party any right, title or interest in the ClearEDGE Service or the System, including any patent, copyright or other proprietary right. Company acknowledges and agrees that any and all deliverables hereunder shall be and remain the property of DoubleClick. Company hereby grants DoubleClick a non-exclusive, non-transferable, non-sublicensable right to use all data that Company provides DoubleClick pursuant to this Attachment including, without limitation, the data set forth in Schedule hereto, (the "Company Data") for the purpose of providing the Service to Company, and for the purpose of using Company Data to create

aggregate, industry-level reports that DoubleClick may make available to clients, and to foster internal analysis and improve DoubleClick' business processes. Except as set forth herein or otherwise agreed to by Company, in no event shall any such use by DoubleClick result in the disclosure to or use by a third-party of any Company Data. Company represents and warrants that (i) it has the right to grant DoubleClick the right to receive and use, for the purposes set forth in this Attachment, all Company Data, and that doing so does not violate any right belonging to a third party and (ii) it shall use the ChannelView Service solely as contemplated herein.

8. Privacy. Company represents and warrants that: (a) neither its collection, nor Abacus' use or disclosure, of the Company Data as contemplated by this Agreement, has violated or will violate any applicable law, rule, regulation, guideline, the rights of any third party, or any applicable privacy policy, , and (b) it will notify Abacus immediately upon becoming aware that this representation and warranty no longer remains true in any respect.

9. Term and Termination. Unless terminated earlier in accordance with the termination rights set forth in this Attachment or the Master Agreement, the term of this Attachment shall begin on the Effective Date and continue for a period of three (3) years from the Implementation Acceptance Date (the "Term"). Unless either party provides written notice of its

intention not to renew at least sixty (60) days prior to the end of the initial term or any renewal term, the Attachment shall automatically renew for successive one-month terms. For the avoidance of doubt, upon termination of this Attachment DoubleClick shall cease use of all of Your Data provided in connection with this Attachment.

10. Professional Services and Consulting Services. During the Term, DoubleClick will provide the professional services (as described in Schedule A) set forth in mutually agreed upon statements of work (each, a "Statement of Work"). Each Statement of Work shall be attached to and made a part hereof and shall include, without limitation, the applicable fees, payment schedule, and deployment schedule for such services. All services provided under a Statement of Work shall constitute a Service under this Agreement. Unless otherwise provided in the Statement of Work, all work product or services provided by DoubleClick shall be the sole and exclusive property of DoubleClick (save and except any of Your trademarks or service marks which may be contained therein and which shall remain Your property), and DoubleClick grants to You a non-exclusive, non-transferable, worldwide license to publicly perform, display and use any work product developed hereunder solely in connection with the terms and conditions of this Attachment and only during the Term.

V 6-27-05

SCHEDULE A
SERVICES

I. ClearEDGE Service

(a) Service Defined

The ClearEDGE Service consists of housing of, access to and use of Your Data via the System including licenses for up to five (5) Named Users for access to the generally available reporting and campaign management functionality available as part of the ClearEDGE service, as selected by DoubleClick. The ClearEDGE Service also includes, at no additional cost, the periodic upgrades to the ClearEDGE and ChannelView products.

(b) Changes in Service

- **Increases in Parameters.** Increases in any parameter set forth in Schedule B will result in additional costs to You. Once such parameters have been exceeded by You, DoubleClick will notify You of the additional costs associated with such excess. If within 30 days after such notice, You have not taken all steps necessary to cure such excess, then DoubleClick shall be authorized to charge and You agree to pay all such additional costs.
- **Requests for Additional Licenses.** The granting of additional Named User licenses is within DoubleClick's discretion, and DoubleClick is under no obligation to grant Your request for additional licenses. Any amendment to this Attachment to provide for additional licenses must be in writing, signed by both You and DoubleClick.
- **Requests for Changes to the System Configuration.** Included in the Monthly Services Fee (as defined below) are up to four (4) changes to the configuration of the ClearEDGE Service per year where each such change (i) is for the purpose of implementing (a) new custom summary rollup fields on the ClearEDGE data mart, (b) changes to existing source feeds (for example, add/remove/change fields), or (c) a new source feed; and (ii) does not require more than forty (40) man-hours to complete. Changes not meeting the requirements set forth in the preceding sentence will be handled through a separate Statement of Work and charged at the Ad Hoc Professional Services fee rate.

(c) Support

- **Support Hours.** DoubleClick allows for unlimited calls for technical support by Your personnel. The technical support desk hours of operation are from 8:30 a.m. until 5:30 p.m. Mountain Time, Monday through Friday, except holidays. During the off-hours and weekends, technical support can be reached via pager for emergency Priority 1 and Priority 2 errors. Priority 1 errors are defined as instances in which the ClearEDGE Service is down (product is unusable resulting in total disruption of use or outage of the ClearEDGE Service). Priority 2 errors are instances where major features or functions fail, resulting in the operation of the ClearEDGE Service being restricted. Use of off-hour emergency support services for issues other than Priority 1 and 2 errors will result in a \$50 charge per occurrence. DoubleClick may have to bring the database off-line for routine maintenance from time to time. DoubleClick will announce these system downtimes before they occur, and will conduct the routine maintenance after normal business hours of 8:30am-5:30pm Mountain Time.

(d) Professional Services

- **Performance.** DoubleClick shall use commercially reasonable efforts to complete professional services according to the schedule set forth in the applicable Statement of Work.
- **Professional Service Fees, Expenses and Invoicing.** You shall pay DoubleClick the fees set forth in the applicable Statement of Work, together with reimbursement for all actual, reasonable travel and living expenses incurred by DoubleClick in rendering professional services.
- **Analytic Services.** As part of this ClearEDGE Attachment, DoubleClick will provide Company with the following Analytic Services:
 - **Lifetime Value Study:** Within sixty (60) days of Acceptance, pursuant to Section 4, DoubleClick will conduct a lifetime value analysis (the "LTV Study") to help determine a customer segment's potential for the purpose of identifying the proper contact strategy and marketing/media mix budget allocation. The LTV study will be conducted within 60 days of both CE and CV delivery and acceptance. The study will be contingent upon Company providing all parameters required to compute contribution. DoubleClick will assess the subsequent transactional activity for a period to be determined based upon interval between purchase analysis. Lifetime value will be reported in six-month increments. Lifetime value can be computed by each of the following first purchase indicators:
 - Origination Channel (mail order, web direct, web search paid vs. free, web affiliate, retail if applicable)
 - Origination Source (top 50 key codes identified by client)

- First Purchase Dollar (based upon their dollar buckets)
 - First Purchase Product Category
 - First Purchase Month
-
- **Customer Demographic Analysis:** Within sixty (60) days of Acceptance, pursuant to Section 4, DoubleClick will conduct a Customer Demographic Analysis (a Market Insight Report) to help determine demographic variables related to customers.

(e) Training:

- Each training class is limited to five (5) or fewer attendees, and each class day shall last no longer than eight (8) hours. The training may take place at either Your site or DoubleClick's offices. If the training is conducted at Your site, You agree to provide adequate computer training facilities with computers and Internet connectivity for each attendee. You are responsible for all travel and lodging expenses of Your personnel regardless of training location, and for DoubleClick personnel if the training is at Your site.

II. ChannelView Service

- Performance reporting for direct mail and/or email campaigns, including the following reports
 - Flash Report
 - Segment Analysis
 - Order and Demand Allocation
 - Summary View
 - Order Curve Report
 - Projected Segment Analysis
 - Delivery Audit
 - Snapshot Delivery Audit
 - Customer Match Report
- Reporting includes the allocation of catalog (call center), Web site and/or retail orders to the appropriate campaign, list and segment based on ChannelView's proprietary matching methodology
- [Daily (for Standard)/Weekly (for Basic)]updates of reports
- Web-based user interface with online help documentation and unlimited user logins
- Assigned ChannelView Support, available between 8:00 AM and 4:00 PM Mountain time

III. Additional ChannelView Services

- Customized support is subject to additional fees based on estimates provided by DoubleClick in a separate Statement of Work. Customized support will be billed at a rate of \$175 per hour. In conjunction with the initial Statement of Work for customized support, DoubleClick shall provide eight (8) person hours at no cost, save travel and expenses. Customized support can include, but is not limited to
 - On-site training (min of 1 day charge, plus Travel and Expenses)
 - Re-loading of data due to client or service bureau errors, including
 - Late files
 - Incorrect files
 - Incomplete files
 - Incorrect or missing keycodes
 - Loading of historical data in excess of one campaign prior to the start of the contract term
 - Online and phone-based training

IV. ChannelView Retention of Data

DoubleClick shall purge aspects of Company Data from the Channel View database as follows:

Mail File

- a) A Mail File that does not match a Circulation Plan loaded into ChannelView by Company shall be purged one (1) month after DoubleClick's receipt of such Mail File
- b) A Mail File that matches a Circulation Plan loaded into ChannelView by Company shall be purged three (3) months from the conclusion of the campaign associated with said Circulation Plan

Transactional File(s) – Files reflecting all individuals making a purchase from Company during the course of a Circulation Plan

- a) Transactional File(s) matched/allocated to the Mail File driving said Transactional File shall be purged fifteen (15) months from the conclusion of the Circulation Plan derived from the same Mail File

Transactional File(s) not matched/allocated to the Mail File driving said Transactional File shall be purged three (3) months from the conclusion of the Circulation Plan derived from the same Mail File

**SCHEDULE B
ORDER FORM AND FEES**

ClearEDGE PARAMETERS

Number of Named Users	Up to five (5)
Number of Customer/Inquirer Records	3,000,000 (the "Authorized Number of Customer/Inquirer Records")
Number of Promotion Records	Up to 8 times the Authorized Number of Customer/Inquirer Records
Number of Transaction Records	Up to 4 times the Authorized Number of Customer/Inquirer Records
Database Update Frequency	Weekly (each a "Regular Update")

Changes in the above parameters will result in additional costs to You. This Schedule B is for ClearEDGE Services only and does not include pricing for any other projects.

Service	Description	Fees
ClearEDGE Implementation	<p>Includes: needs analysis, design, Specification approval, implementation and quality testing of the ClearEDGE Service and the System, plus the initial database load, including input conversion, address standardization, matching, deduplication and data aggregation (the "Implementation Services").</p> <p>Implementation Services shall also include six (6) days of training for the Named Users with three (3) days of training covering the Campaign Management software, and three (3) days covering creation & generating reports (collectively, the "Implementation Training"). Training thereafter shall be covered under "Other Training" as described below.</p>	<p><u>Fee for Implementation Services</u></p> <p>\$40,000 (the "Implementation Fee") billed as follows:</p> <p>\$1666.00 invoiced in 24 equal monthly installments commencing upon Acceptance pursuant to Section 4 hereof.</p> <p>In the event the Attachment terminates prior to the end of the 24-month period following Acceptance, Company shall pay the difference between \$40,000 and the amount paid by Company prior to the date of such termination.</p>
ClearEDGE Access, Updates and Support	<p>Includes conversion, address standardization, deduplication, and auditing of update input files, plus report generation for monthly update cycles (the "Monthly Service"). The fee for Monthly Service (the "Monthly Service Fee") also includes DoubleClick's support of the ClearEDGE Service Monday through Friday 8:30am-5:30pm Mountain time (except holidays), or after hours support as needed.</p>	<p>Monthly Service Fee: \$16,000 per month for up to 3,000,000 Customer/Inquirer Records processed in each such month..</p> <p>Monthly Service Fee shall be invoiced monthly commencing upon Acceptance pursuant to Section 4 hereof.</p>
Additional ClearEDGE Database Updates	<p>Each update includes Maintenance Services as defined above.</p>	<p>Per update charge of 10% of base Monthly Service Fee for each update during a calendar month that is not the Regular Update.</p>
Other Training	<p>All other training provided by DoubleClick during the Term that is not part of the Implementation Training.</p>	<p>\$2,500 per day</p>
Travel and Lodging	<p>You are responsible for all travel and lodging expenses of Your personnel and for DoubleClick personnel as it relates to services provided in this Attachment..</p>	<p>As incurred</p>

Database Selects performed by DoubleClick (List Extraction)	If Company desires DoubleClick to perform a list selection using the ClearEDGE Service on the Company's behalf, DoubleClick will do so if provided with written instructions.	\$75 per set-up of select; \$1.50/M on records selected
Additional Users	If Company would like to add an additional user to the number of Named Users.	\$2,500 per User per year
Analytic Services	Analytic Services are described in Schedule A.	<ul style="list-style-type: none"> ▪ One Lifetime Value Study during the Term is included in the Monthly Service Fee. ▪ One demographic analysis report (Market Insight Report) during the term is included in the Monthly Service Fee.
Ad Hoc Professional Services	For example, ad hoc report writing or additional documentation requirements	\$150 per hour
ChannelView Services	ChannelView Services as described Schedule A and ChannelView Installation Services.	<p>Fee for ChannelView Services is included in the Monthly Service Fee which entitles Company to process using the ChannelView Service a maximum of 8,000,000 address records in each twelve month period (commencing upon Acceptance of the ClearEDGE Service) during the Term (the "Annual ChannelView Service Cap") pertaining to individuals who received a direct marketing promotion from Company (each, a "Promotion Record"). If, during each twelve month period during the Term, the Company's use of the Service exceeds the Annual Service Cap, then Company shall pay Abacus \$3.00 per thousand Promotion Records beyond the Annual Service Cap processed using the Service.</p> <p>For the Catalog Title(s) set forth in Schedule C, Company shall receive installation services at no charge for which Abacus shall undertake data conversion mapping to ready Company's data for processing by the Service (for up to five (5) user accounts), provide one four-hour training session via telephone or Internet, and provide up to two copies of the Service user guide (the "ChannelView Installation Services").</p>

For purposes of this Agreement, "M" shall mean thousand, and "MM" shall mean million.

Schedule B (continued)

Cost of Tapes:

PC Media: Diskette, Tape, CD

Per Media Item Received or output	\$15.00 each
Set Up Charge, per file	
ASCII Fixed	\$25.00/File
Other Accepted Formats*	\$75.00/File
Files in excess of 50MB, per each additional 50MB	\$20.00/Per 50 MB

File Transfer Protocol (FTP)

For non-inkjet files

Up to 5M records output	\$10.00/File
5M – 25M records output	\$15.00/File
25M – 100M records output	\$25.00/File
100M – 1MM records output	\$35.00/File
1MM – 5MM output	\$50.00/File
Greater than 5MM output	\$100.00/File

For Inkjet files

Up to 100M records output	\$25.00/Job
100M – 2MM records output	\$50.00/Job
2MM – 5MM records output	\$75.00/Job
Greater than 5MM output	\$100.00/Job

(files may be added together per job, not per invoice)

E-Mail

\$35.00/File

All Other Formats

Per Quote

**Other Accepted Input Formats:*

Access 1.1	dBase IV	Foxbase+	Paradox
Access 2.2	EBCDIC fixed	FoxPro	Paradox v5
Access v7	Excel v2	Lotus 123 rt 1A	Quattro Pro v1
ASCII (Delimited)	Excel v32	Lotus 123 r2	Quattro Pro v2
Clipper	Excel v4	Lotus 123 r3	Word v2 (non-label)
DBase II	Excel v5	Lotus 123 r4	Word v6 (non-label)
DBase III	Excel v7 (Office 95)	Lotus Works (Database)	Word v7 (non-label)
DBase III+	Foxbase	Macintosh ASCII	

SCHEDULE C

Catalog Titles; Company Data

Catalog Title(s): Babystyle – Master-ZOV

STEP 1: Transactional Data Input & Mail Tapes

- Company shall provide transactional data that includes the fields set forth below (the “Transactional Data”) to Abacus on a daily basis. Company Data shall contain data solely from marketing campaigns originating after the Effective Date. Company shall transfer the Transactional Data to Abacus through Abacus’ electronic transfer systems.

Transactional Data fields:

Zip Code	Primary Address Line
Gender	City
Customer Number	State
Order ID	Activity Date
Channel ID	Activity Source Prefix (optional)
Do Not Rent	Activity Source Code (optional)
Do Not Mail	Activity Dollars.
Email Indicator (optional)	Activity Pay Method (optional)
Title of Respect (optional)	Activity Type
Last Name	Optional Opt-In Indicator (Optional)
First Name	Client Specific Data (optional)
Middle Name (optional)	Email Address (Optional)
Maturity Suffix (optional)	3 rd Party Opt-In Date (Optional)
Professional Suffix (optional)	3 rd Party Opt-In (Optional)
Company (optional)	Housefile Opt-In Date (Optional)
Extra Address Line	Housefile Opt-In (Optional)

- Company agrees to provide mail tapes and/or email promotion files for all mail campaigns that take place during the Term (the “Mail Files”). Each Mail File shall specify the Catalog Title or Additional Catalog Title to which it applies. Each mail tape shall contain the fields set forth below, and must be received by Abacus no later than 48 hours after completion of merge/purge processing.

Mail Tape fields:

Version Code (optional)
Keycode
Name & Address
Mail Drop Date
Campaign Name (optional)

Email Files:

Keycode (optional)
Email address

STEP 2: Creating Campaigns and Mailings

- Company agrees to provide a circulation plan (each, a "Circulation Plan") to Abacus via the ChannelView Graphical User Interface ("GUI").
 - The Circulation Plan shall contain the following required fields:
 - Mail drop date
 - Customer Type (House / Rental List/Bulk)
 - Keycode
 - Quantity Mailed
 - Additional optional fields may be sent with the Circulation Plan in order to improve the usability of the reporting:
 - Campaign Name
 - Segment key
 - Version Code (If Applicable)
 - List Name
 - List Status
 - List Cost
 - Segment Description
 - Gross Input (Optional)
 - Net Quantity (Optional)
 - Broker

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

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 10, 2008, I served the following document(s) described as **MOTION TO REJECT EXECUTORY CONTRACT BETWEEN DEBTOR AND DOUBLECLICK INC./EPSILON DATA MANAGEMENT, LLC; MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT THEREOF; DECLARATION IN SUPPORT THEREOF** 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.

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 10, 2008, at Los Angeles, California.



Maria R. Viramontes

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

SERVICE LIST

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: Bruce Schildkraut, Esq.
Ernst & Young Plaza
725 South Figueroa St., 26th Floor
Los Angeles, CA 90017
Bruce.Schildkraut@usdoj.gov

Interested Parties

DoubleClick Inc.
c/o C T Corporation System (Registered Agent)
818 West Seventh St.
Los Angeles, CA 90017

Epsilon Data Management, LLC,
(Successor to DoubleClick Inc.)
Attn: Andrew Kaufman
Attn: Pierre Charchaflain
2550 Crescent Dr
Lafayette, CO 80026

Epsilon Data Management, LLC
c/o CT Corporation System (C0168406)
818 West Seventh St.
Los Angeles, CA 90017

Parties Requesting Special Notice

American Express Travel Related Svcs Co
Inc Corp Card
c/o Becket and Lee LLP
POB 3001
Malvern, PA 19355-0701

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

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 General Growth Management, Inc., as Agent
Attn: Kristen N. Pate, Assistant Gen. Counsel
- 2 110 N. Wacker
Chicago, IL 60606
- 3
- 4 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.
- 5 c/o Michael Foreman, Esq.
c/o Michelle Kreidler Dove, Esq.
- 6 DORSEY & WHITNEY LLP
250 Park Avenue
7 New York, NY 10177
- 8 Simon Property Group, Inc.
Attn: Ronald M. Tucker, Esq.
- 9 225 W. Washington St.
Indianapolis, IN 46204
- 10 Tel: (317) 263-2346
- 11 Taubman Landlords
(West Farms Mall LLC;
- 12 Willow Bend Shopping Center LP, et al.)
c/o Taubman Realty Group Limited
- 13 The Taubman Company
Attn: Andrew S. Conway
- 14 200 E. Long Lake Road, Ste. 300
Bloomfield Hills, MI 48303-0200
- 15
- 16 The Irvine Company, LLC
c/o Ernie Zachary Park, Esq.
BEWLEY, LASSLEBEN & MILLER, LLP
- 17 13215 E. Penn St., Ste. 510
Whittier, CA 90602-1797
- 18
- 19 Wachovia Capital Finance Corporation (Western)
Attn: Robin Van Meter, Vice President
251 South Lake Avenue, Suite 900
- 20 Pasadena, CA 91101
- 21 Wachovia Capital Finance Corporation (Western)
c/o William H. Kiekhofer III, Esq.
- 22 c/o Anthony J. Napolitano, Esq.
MAYER BROWN LLP
- 23 350 South Grand Ave., 25th Floor
Los Angeles, CA 90071
- 24
- 25 Westfield, LLC and
The Macerich Company
c/o Thomas J. Leanse, Esq.
- 26 c/o Brian D. Huben, Esq.
c/o Dustin P. Branch, Esq.
- 27 KATTEN MUCHIN ROSENMAN LLP
2029 Century Park East, Suite 2600
- 28 Los Angeles, CA 90067-3012