

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

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

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

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

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19 Tax Id # 95-4712564
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Case No. 2:08-bk-13518-SB

Chapter 11

**DECLARATION OF MARK S. HOROUIPIAN
ATTESTING THAT NO OBJECTIONS AND
NO REQUESTS FOR HEARING HAVE
BEEN RECEIVED RE APPLICATION BY
DEBTOR AND DEBTOR IN POSSESSION
FOR APPROVAL OF EMPLOYMENT OF
BAER & TROFF, LLP, AS SPECIAL
CORPORATE COUNSEL**

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

22 I, Mark S. Horoupian, declare:

- 23 1. I am an attorney duly admitted and qualified to practice law before
24 the above-entitled court.
25 2. I have personal knowledge of the facts set forth herein. I can testify
26 that said facts are true and correct.
27 3. I am a member of the law firm **SulmeyerKupetz** ("SK"), a
28 professional corporation. SK is bankruptcy counsel to eStyle, Inc. (the "Debtor").

1 4. On April 2, 2008, the Debtor filed and served its "Application by
2 Debtor and Debtor in Possession for Order Approving Employment of Baer & Troff, LLP,
3 as Special Corporate Counsel; Declaration of Robert S. Kelleher; Declaration of Richard
4 Alston. A true and correct conformed copy of the Application is attached hereto as
5 Exhibit A and is incorporated herein by this reference.

6 5. On April 2, 2008, the Debtor also filed and served its "Notice of
7 Application by Debtor in Possession for Approval of Employment of Baer & Troff, LLP as
8 Special Corporate Counsel (the "Notice"). A true and correct copy of the Notice is
9 attached hereto as Exhibit B and is incorporated herein by this reference.

10 6. The Application and the Notice were filed and served in accordance
11 with Local Bankruptcy Rule 2014-1(b). The Application and the Notice were served on (i)
12 the United States Trustee, (ii) the Debtor's 20 largest unsecured creditors (no Unsecured
13 Creditors Committee had been appointed at the time that the Notice and Application were
14 filed and served), (iii) all parties who had requested special notice in the Debtor's chapter
15 11 case, (iv) the Debtor's secured creditors (Wachovia Capital Finance Corporation, GRP
16 Partners, and Oak Investment Partners), (v) the Internal Revenue Service, and (vi)
17 certain other parties identified in the proofs of service attached to the Application and the
18 Notice. Service of the Application and the Notice were in compliance with Local
19 Bankruptcy Rule 2014-1(b).

20 7. In accordance with Local Bankruptcy Rule 2014-1(b)(3)(D), the
21 Notice stated that any response and request for hearing was to be filed no later than
22 fifteen (15) days from the date service of the Notice. Nineteen (19) days have now
23 passed since the Application and Notice were filed and served.

24 8. There has been no objection or other response received with respect
25 to the Application. Moreover, I have not received any notification of any requests for a
26 hearing on the Application nor am I aware of any party having any objection to the
27 granting of the Application.

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9. Contemporaneously with the submission of this Declaration, I shall lodge the Debtor's proposed order granting the Application. Once the order is entered, SK will serve the entered order on all parties on the Debtor's special notice list.

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

EXECUTED THIS 21st DAY OF APRIL, 2008, AT LOS ANGELES, CALIFORNIA.



MARK S. HOROUPIAN

EXHIBIT A

1 David S. Kupetz (CA Bar No. 125062)
Email:dkupetz@sulmeyerlaw.com
2 Mark S. Horoupian (CA Bar No. 175373)
Email:mhoroupian@sulmeyerlaw.com
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7 Bankruptcy Counsel for eStyle, Inc.,
Debtor and Debtor in Possession
8

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

12 In re
13 ESTYLE, INC. a Delaware Corporation,
dba babystyle and Cadeau Maternity ,
14 Debtor.
15

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

Chapter 11

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

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19 Tax Id # 95-4712564
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21
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DATE: [No Hearing Required]
TIME: [No Hearing Required]
PLACE: United States Bankruptcy Court
Courtroom 1575
255 East Temple Street
Los Angeles, California

23 eStyle, Inc. (the "Debtor" or "Applicant"), debtor and debtor in possession in
24 the above-captioned chapter 11 case, requests that the Court approve the Debtor's
25 employment of the law firm of Baer & Troff, LLP ("B&T"), as the Debtor's special
26 corporate counsel, pursuant to 11 U.S.C. § 327(e), and in support thereof represents as
27 follows:
28

1 1. The Debtor commenced its case by filing a voluntary chapter 11 petition
2 on March 19, 2008 (the "Petition Date"). The Debtor remains in possession of its assets
3 and continues to operate its business as a debtor in possession pursuant to 11 U.S.C. §§
4 1101(1), 1107(a) and 1108.

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

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

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

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

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

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

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

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

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

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

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

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

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

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special corporate counsel to represent the Debtor, as needed, with respect to matters involving corporate and general business law issues, as of the commencement of the Debtor's chapter 11 case, at the expense of the estate, on the terms stated herein, with the amount of compensation and reimbursement of expenses to be determined by this Court upon proper application(s) therefor.

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

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

DECLARATION OF ROBERT S. KELLEHER

I, Robert S. Kelleher, declare:

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

2. I am the Chief Executive Officer of eStyle, Inc. (the "Debtor" or "Applicant").

3. The Debtor commenced its case by filing a voluntary chapter 11 petition on March 19, 2008 (the "Petition Date"). The Debtor remains in possession of its assets and continues to operate its business as a debtor in possession.

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

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

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

7. The Debtor believes that B&T is expert in corporate and general business law matters and is well qualified to provide the services required by the Debtor from special corporate counsel. Furthermore, as a result of B&T's prepetition relationship with the Debtor, B&T is familiar with the Debtor's corporate and general business law issues and requirements, and the Debtor believes that B&T will perform the services required of special corporate counsel in this case in an efficient and competent manner. It would be disruptive and costly to the Debtor if it were required to replace B&T as

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1 special corporate counsel. Retaining new counsel to provide specialized corporate and
2 general business law services, as needed, would result in additional costs and
3 unnecessary duplication of services, as the new professional becomes educated with
4 regard to the Debtor's affairs and legal issues involving corporate law matters. The
5 Debtor contemplates that the continued representation by B&T will include advising and
6 counseling the Debtor's Board of Directors and Management with regard to corporate
7 and business legal issues facing the Debtor.

8 8. B&T will charge the Debtor for services rendered at B&T's ordinary
9 hourly rates in effect at the time such services are rendered. The current hourly rate of
10 B&T's attorneys is \$495.

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

15 10. Based upon the attached Declaration of James K. Baer, I am
16 satisfied that B&T does not represent or hold any interest adverse to the Debtor or to the
17 estate with respect to the matters on which B&T is to be employed.

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

19 EXECUTED THIS 1st DAY OF April, 2008, at LOS
20 ANGELES, CALIFORNIA.

R. S. Kelleher

ROBERT S. KELLEHER

DECLARATION OF JAMES K. BAER

I, James K. Baer declare:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

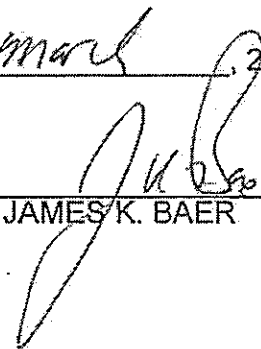
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13. B&T neither holds nor represents any interest materially adverse to the interests of the estate or of any class of creditors or equity security holders with respect to the matters on which B&T is to be employed, by reason of any direct or indirect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

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

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



JAMES K. BAER

EXHIBIT 1

BAER & TROFF, LLP

About us:

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

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

CLIENT NEEDS

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

SEASONED COUNSEL

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

REASONABLE RATES

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

CHARACTER

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

Attorneys:

JIM BAER

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

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

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

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

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

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

ERIC TROFF

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

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

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

EXHIBIT 2

1 David S. Kupetz (CA Bar No. 125062)
Email: dkupetz@sulmeyerlaw.com
2 Mark S. Horoupian (CA Bar No. 175373)
Email: mhoroupian@sulmeyerlaw.com
3 **SulmeyerKupetz**
A Professional Corporation
4 333 South Hope Street, Thirty-Fifth Floor
Los Angeles, California 90071-1406
5 Telephone: 213.626.2311
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7 Bankruptcy Counsel for eStyle, Inc.,
Debtor and Debtor in Possession

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

11 In re

12 ESTYLE, INC., a Delaware corporation,
13 dba babystyle, Cadeau, and Cadeau
14 Designs,

15 Debtor.

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

Chapter 11

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

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

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19 Tax Id # 95-4712564

20 **TO ALL INTERESTED PARTIES:**

21 **PLEASE TAKE NOTICE** as follows:

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

26 2. The Debtor requires special corporate counsel to assist it with
27 corporate and general business law matters and issues.
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3. The Debtor is multichannel retailer that sells maternity, baby and kids apparel and toys, gear and related products direct to the consumer. As of the Petition Date, the Debtor sells its products at its 23 retail stores, through its babystyle.com website, and through a direct mail program.

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

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

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

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

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

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

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

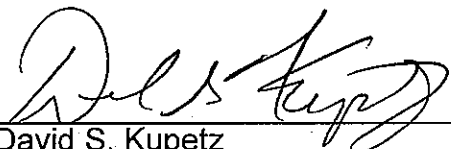
13 10. Pursuant to Local Bankruptcy Rule 2014-1(b)(2), if you wish to
14 object to the Debtor's employment of B&T as special corporate counsel, you must
15 file a written objection and request for a hearing, in the form required by Local
16 Bankruptcy Rule 9013-1(a)(7), no later than 15 days from the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

6 DATED: April 2, 2008

SulmeyerKupetz
A Professional Corporation

8
9 By: 
10 David S. Kupetz
11 Bankruptcy Counsel for eStyle, Inc.,
12 Debtor in Possession

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

1 PROOF OF SERVICE

2 STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

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

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

8 **SEE ATTACHED SERVICE LIST**

9 **BY MAIL:** I enclosed the document(s) in a sealed envelope or package addressed to the
10 persons at the addresses listed in the Service List and placed the envelope for collection
and mailing, following our ordinary business practices. I am readily familiar with
11 SulmeyerKupetz's practice for collecting and processing correspondence for mailing. On
the same day that the correspondence is placed for collection and mailing, it is deposited
12 in the ordinary course of business with the United States Postal Service, in a sealed
envelope with postage fully prepaid.

13 **BY E-MAIL OR ELECTRONIC TRANSMISSION:** I caused the document(s) to be sent
from the e-mail address dperez@sulmeyerlaw.com to the persons at the e-mail
14 addresses listed in the Service List, I did not receive, within a reasonable time after the
transmission, any electronic message or other indication that the transmission was
15 unsuccessful.

16 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
17 the bar of this Court at whose direction the service was made.

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

19 
20 _____
21 Debbie A. Perez
22
23
24
25
26
27
28

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SERVICE LIST

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DEBTOR

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

OFFICE OF THE UNITED STATES TRUSTEE

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

REQUEST FOR SPECIAL NOTICE

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

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

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

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

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

- 1 200 E. Long Lake Road, Ste. 300
Bloomfield Hills, MI 48303-0200
aconway@taubman.com
- 2
- 3 The Irvine Company, LLC
c/o Ernie Zachary Park, Esq.
- 4 BEWLEY, LASSLEBEN & MILLER, LLP
13215 E. Penn St., Ste. 510
- 5 Whittier, CA 90602-1797
ernie.park@bewleylaw.com
- 6
- 7 Wachovia Capital Finance Corporation (Western)
Attn: Robin Van Meter, Vice President
251 South Lake Avenue, Suite 900
- 8 Pasadena, CA 91101
robin.vanmeter@wachovia.com
- 9
- 10 Wachovia Capital Finance Corporation (Western)
c/o William H. Kiekhofer III, Esq.
c/o Anthony J. Napolitano, Esq.
- 11 MAYER BROWN LLP
350 South Grand Ave., 25th Floor
- 12 Los Angeles, CA 90071
wkiekhofer@mayerbrown.com
- 13 anapolitano@mayerbrown.com
- 14 Westfield, LLC and
The Macerich Company
- 15 c/o Thomas J. Leanse, Esq.
c/o Brian D. Huben, Esq.
- 16 c/o Dustin P. Branch, Esq.
KATTEN MUCHIN ROSENMAN LLP
- 17 2029 Century Park East, Suite 2600
Los Angeles, CA 90067-3012
- 18

20 LARGEST UNSECURED CREDITORS

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

- 1 Citizens of Humanity LLC
- 2 Attn Katie Mintz
- 3 5715 Bickett St
- 4 Huntington Park, CA 90255
- 5 katie@seashowroom.com
- 6
- 7 Crocs, Inc.
- 8 Attn: Sarah E. Chase, Associate Corporate Counsel
- 9 6328 Monarch Park Place
- 10 Niwot, CO 80503
- 11 schase@crocs.com
- 12
- 13 Direct Marketing Solutions
- 14 Attn: Steve Benke
- 15 8534 NE Alderwood Rd
- 16 Portland, OR 97220
- 17 sbenke@teamdms.com
- 18
- 19 Dream International USA, Inc.
- 20 7001 Village Dr Ste 280
- 21 Buena Park, CA 90621
- 22 account@dreamiusa.com
- 23
- 24 Dream International USA, Inc.
- 25 c/o Samuel S. Oh, Esq.
- 26 Lim, Ruger & Kim, LLP
- 27 1055 West Seventh St., Ste. 2800
- 28 Los Angeles, CA 90017
- 29 sam.oh@lrklawyers.com
- 30
- 31 Epsilon Data Management, LLC
- 32 Attn: Andrew Kaufman or Pierre Charchaflain
- 33 2550 Crescent Dr
- 34 Lafayette, CO 80026
- 35 andrew.kaufman@epsilon.com
- 36
- 37 The Gilbert Company
- 38 Attn: Bill Williamson, Vice Pres., Supply Chain Solutions
- 39 15710 San Antonio Ave.
- 40 Chino, CA 91710
- 41 bill_williamson@gilbertusa.com
- 42 namlaw@maersk.com
- 43
- 44 J Hage Construction LLC
- 45 Attn Jordan Hage
- 46 21034 Heron Way Suite #104
- 47 Lakeville, MN 55044
- 48 E-mail: jhage@jhage.com
- 49
- 50 J Hage Construction LLC
- 51 Attn Jordan Hage
- 52 4655 Nichols Road, Ste. 106
- 53 Eagan, MN 55122
- 54 E-mail: jhage@jhage.com

- 1 Manulife Financial
- 2 Attn: Karen Gaines, Legal Dept.
865 S Figueroa St Ste 3320
- 3 Los Angeles, CA 90017
karen_gaines@manulife.com
- 4
- 5 New Breed Logistics Inc
- 6 Attn: Richard Valitutto
490 Gallimore Dairy Rd POB 75635
Greensboro, NC 27409
rvalitutto@newbreed.com
- 7
- 8 New Breed, Inc.
- 9 Attn: Dennis Hunt, Vice President
7900-400 Triad Center Drive
Greensboro, NC 27409
dhunt@newbreed.com
- 10
- 11 New Breed, Inc.
- 12 c/o William J. Wall, Esq.
Best Best & Krieger LLP
3750 University Ave., Ste. 400
P.O. Box 1028
Riverside, CA 92502
William.Wall@bbklaw.com
- 13
- 14 Newco International Inc
- 15 Attn Mark Johnson CEO
13600 Vaughn St
San Fernando, CA 91340
majofgpm@aol.com
- 16
- 17 Oracle USA, Inc
- 18 PO Box 44471
San Francisco, CA 44471
jacqueline.chin@oracle.com
- 19
- 20 Petunia Pickle Bottom
- 21 Attn: Braden Jones
305 S Kalorama St., Suite F
Ventura, CA 93001
braden@petunia.com
- 22
- 23 Pickle
- 24 8929 Wilshire Blvd Ste 212
Beverly Hills, CA 90211
rib@pickledesign.com
- 25
- 26 Robeez
7979 Enterprise St
Burnaby BC V5A1V5
Canada
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- 28 Robeez

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- 1 c/o Mark Jetton
Mark_jetton@striderite.com
- 2
- 3 Splendid Littles
dba Mo Industries Inc
3751 S Hill St
- 4 Los Angeles, CA 90007
- 5 UPS
Attn Hugo Tello, Acct Mgr
- 6 2930 Inland Empire Bl Ste 110
Ontario, CA 91764-4802
- 7 htello@ups.com
- 8 UPS Supply Chain Solutions
Attn: Bonifacio Gapultos
- 9 1515 West 190th Street, Suite 300
Gardena, CA. 90248
- 10 bonifacio.gapultos@ups-scs.com
kelly.huang@ups-scs.com
- 11
- 12 **INTERNAL REVENUE SERVICE**
Internal Revenue Service
P.O. Box 21126
- 13 Philadelphia, PA 19114
- 14 Internal Revenue Service
Insolvency I Stop 5022
- 15 300 North Los Angeles Street, Room 4062
Los Angeles, CA 90012-9903
- 16
- 17 Attorney General
United States Department of Justice
Ben Franklin Station
- 18 P.O. Box 683
Washington, DC 20044
- 19
- 20 United States Department of Justice Tax Division
Civil Trial Section, Western Region
P.O. Box 683
- 21 Ben Franklin Station
Washington, DC 20044
- 22
- 23 United States Attorney's Office Tax Division
Federal Building, Room 7211
300 North Los Angeles Street
- 24 Los Angeles, CA 90012
- 25 Civil Process Clerk
United States Attorney's Office
- 26 Federal Building, Room 7516
300 North Los Angeles Street
- 27 Los Angeles, CA 90012
- 28 **SECURED CREDITORS**

- 1 GRP Partners, L.P. et al.
- 2 Attn: Dana Kibler, Vice President
- 3 2121 Avenue of the Stars, Suite 1630
- 4 Los Angeles, CA 90067
- 5 Dana@GRPVC.com
- 6 GRP Partners, L.P; Oak Investment Partners, et al.
- 7 c/o Sara Stenberg, Esq.
- 8 DORSEY & WHITNEY LLP
- 9 Suite 1500, 50 South Sixth Street
- 10 Minneapolis, MN 55402-1498
- 11 Stenberg.Sara@dorsey.com
- 12 Oak Investment Partners
- 13 Attn: Jerry Gallagher
- 14 90 South 7th Street, Suite 4550
- 15 Minneapolis, MN 55402
- 16 Jerry@aokvc.com
- 17 Oak Management Corporation
- 18 Attn: Mickey Johnston, Executive Assistant
- 19 90 South 7th Street, Suite 4550
- 20 Minneapolis, MN 55402
- 21 mickey@oakvc.com
- 22 Oak Investment Partners IX LP
- 23 Oak IX Affiliates Fund, LP
- 24 Oak IX Affiliates Fund-A, LP
- 25 90 S 7th Street, Suite 4550
- 26 Minneapolis, MN 55402
- 27 Wachovia Capital Finance Corporation (Western)
- 28 c/o William H. Kiekhofer III, Esq.
- c/o Anthony J. Napolitano, Esq.
- MAYER BROWN LLP
- 350 South Grand Ave., 25th Floor
- Los Angeles, CA 90071
- wkiekhofer@mayerbrown.com
- anapolitano@mayerbrown.com

EXHIBIT 3



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

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

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

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

14
15 Debtor.

16
17
18
19 Tax Id # 95-4712564

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

Chapter 11

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

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

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

SulmeyerKupetz, A Professional Corporation
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR
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IT IS ORDERED as follows:

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

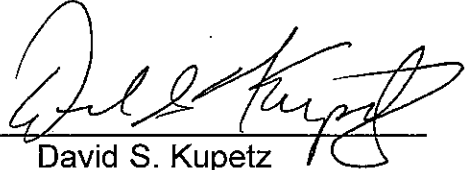
3. B&T may withdraw funds from the separate account maintained by the firm for the balance of the retainer (fee and cost advance) paid prepetition by the Debtor to B&T (and not exhausted based on prepetition services and costs) pursuant to the procedure set forth in the United States Trustee's Guide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

DATED: _____

HON. SAMUEL L. BUFFORD
UNITED STATES BANKRUPTCY JUDGE

PRESENTED BY:

SULMEYERKUPETZ
a Professional Corporation

By: 

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

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

PROOF OF SERVICE

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STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

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

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

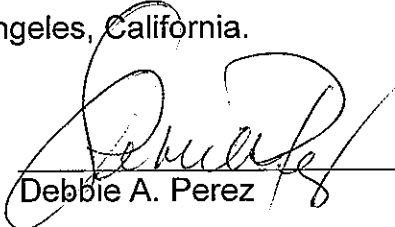
SEE ATTACHED SERVICE LIST

BY MAIL: I enclosed the document(s) in a sealed envelope or package addressed to the persons at the addresses listed in the Service List and placed the envelope for collection and mailing, following our ordinary business practices. I am readily familiar with SulmeyerKupetz's practice for collecting and processing correspondence for mailing. On the same day that the correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid.

BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused the document(s) to be sent from the e-mail address dperez@sulmeyerlaw.com to the persons at the e-mail addresses listed in the Service List, I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that I am employed in the office of a member of the bar of this Court at whose direction the service was made.

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



Debbie A. Perez

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

SERVICE LIST

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DEBTOR

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

OFFICE OF THE UNITED STATES TRUSTEE

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

REQUEST FOR SPECIAL NOTICE

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

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

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

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

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

- 1 200 E. Long Lake Road, Ste. 300
Bloomfield Hills, MI 48303-0200
aconway@taubman.com
- 2
- 3 The Irvine Company, LLC
c/o Ernie Zachary Park, Esq.
- 4 BEWLEY, LASSLEBEN & MILLER, LLP
13215 E. Penn St., Ste. 510
Whittier, CA 90602-1797
ernie.park@bewleylaw.com
- 5
- 6 Wachovia Capital Finance Corporation (Western)
Attn: Robin Van Meter, Vice President
251 South Lake Avenue, Suite 900
Pasadena, CA 91101
robin.vanmeter@wachovia.com
- 7
- 8 Wachovia Capital Finance Corporation (Western)
c/o William H. Kiekhofer III, Esq.
c/o Anthony J. Napolitano, Esq.
- 9
- 10 MAYER BROWN LLP
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Los Angeles, CA 90071
wkiekhofer@mayerbrown.com
anapolitano@mayerbrown.com
- 11
- 12
- 13 Westfield, LLC and
The Macerich Company
c/o Thomas J. Leanse, Esq.
c/o Brian D. Huben, Esq.
c/o Dustin P. Branch, Esq.
- 14 KATTEN MUCHIN ROSENMAN LLP
2029 Century Park East, Suite 2600
Los Angeles, CA 90067-3012
- 15
- 16
- 17
- 18 **INTERNAL REVENUE SERVICE**
- 19 Internal Revenue Service
P.O. Box 21126
Philadelphia, PA 19114
- 20
- 21 Internal Revenue Service
Insolvency I Stop 5022
300 North Los Angeles Street, Room 4062
Los Angeles, CA 90012-9903
- 22
- 23 Attorney General
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Washington, DC 20044
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- 26 United States Department of Justice Tax Division
Civil Trial Section, Western Region
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- 1 Washington, DC 20044
- 2 United States Attorney's Office Tax Division
Federal Building, Room 7211
- 3 300 North Los Angeles Street
Los Angeles, CA 90012
- 4 Civil Process Clerk
- 5 United States Attorney's Office
Federal Building, Room 7516
- 6 300 North Los Angeles Street
Los Angeles, CA 90012
- 7

SECURED CREDITORS

- 8 GRP Partners, L.P. et al.
- 9 Attn: Dana Kibler, Vice President
2121 Avenue of the Stars, Suite 1630
- 10 Los Angeles, CA. 90067
Dana@GRPVC.com
- 11 GRP Partners, L.P.; Oak Investment Partners, et al.
- 12 c/o Sara Stenberg, Esq.
DORSEY & WHITNEY LLP
- 13 Suite 1500, 50 South Sixth Street
Minneapolis, MN 55402-1498
- 14 Stenberg.Sara@dorsey.com
- 15 Oak Investment Partners
Attn: Jerry Gallagher
- 16 90 South 7th Street, Suite 4550
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- 17 Jerry@aokvc.com
- 18 Oak Management Corporation
Attn: Mickey Johnston, Executive Assistant
- 19 90 South 7th Street, Suite 4550
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- 20 mickey@oakvc.com
- 21 Oak Investment Partners IX LP
Oak IX Affiliates Fund, LP
- 22 Oak IX Affiliates Fund-A, LP
90 S 7th Street, Suite 4550
- 23 Minneapolis, MN 55402
- 24 Wachovia Capital Finance Corporation (Western)
c/o William H. Kiekhofer III, Esq.
- 25 c/o Anthony J. Napolitano, Esq.
MAYER BROWN LLP
- 26 350 South Grand Ave., 25th Floor
Los Angeles, CA 90071
- 27 wkiekhofer@mayerbrown.com
anapolitano@mayerbrown.com
- 28

File a Motion:**E-FILE**2:08-bk-13518-SB eStyle, Inc.

Type: bk

Chapter: 11 v

Office: 2 (Los Angeles)

Judge: SB

Assets: y

Case Flag: PlnDue, DsclsDue,
Incomplete**U.S. Bankruptcy Court****Central District Of California**

Notice of Electronic Filing

The following transaction was received from Kupetz, David S entered on 4/2/2008 at 2:17 PM PDT and filed on 4/2/2008

Case Name: eStyle, Inc.**Case Number:** 2:08-bk-13518-SB**Document Number:** 48**Docket Text:**

Application to Employ Baer & Troff, LLP as Special Corporate Counsel *Application by Debtor In Possession for Order Approving Employment of Baer & Troff, LLP, as Special Corporate Counsel; Declaration of Robert S. Kelleher; Declaration of James K. Baer w/Proof of Service* Filed by Debtor eStyle, Inc. (Kupetz, David)

The following document(s) are associated with this transaction:

Document description: Main Document**Original filename:** H:\Application by DIP for Order 518506.PDF**Electronic document Stamp:**

[STAMP bkecfStamp_ID=1106918562 [Date=4/2/2008] [FileNumber=19621901-0]
] [77b4216fdb9eb006c2d8f0a9a4f3724e267fc9ce76f1031e59bbb052ff9fbc0d
8695da3b07b99158ad84b292711a208bb8cd28ba821e4d1291db8a1a8ed1a]]

2:08-bk-13518-SB Notice will be electronically mailed to:

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William H. Kiekhofer wkiekhofer@mayerbrownrowe.com

David S Kupetz dkupetz@sulmeyerlaw.com, jbartlett@sulmeyerlaw.com

Marlene M Moffitt mmoffitt@allenmatkins.com

Ronald M Tucker rtucker@simon.com,
psummers@simon.com; rwoodruff@simon.com; sHclark@simon.com

United States Trustee (LA) ustpregion16.la.ecf@usdoj.gov

2:08-bk-13518-SB Notice will not be electronically mailed to:

Dream International Limited
c/o Samuel S Oh
Lim, Ruger & Kim LLP
1055 West Seventh Street
Suite 2800
Los Angeles, CA 90017

GENERAL GROWTH MANAGEMENT INC
C/O KRISTEN PATE
110 N WACKER
CHICAGO, IL 60606

Taubman Landlords
Andrew S Conway Esq
200 E Long Lake Road Ste 300
Bloomfield Hills, MI 48304

The Irvine Company LLC
c/o Bewley, Lassleben & Miller, LLP
13215 E Penn St Ste 510
Whittier, CA 90602

EXHIBIT B

E-FILE

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

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

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

11 In re

12 ESTYLE, INC., a Delaware corporation,
13 dba babystyle, Cadeau, and Cadeau
14 Designs,

15 Debtor.

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

Chapter 11

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

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

16
17
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19 Tax Id # 95-4712564

20 **TO ALL INTERESTED PARTIES:**

21 **PLEASE TAKE NOTICE** as follows:

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

26 2. The Debtor requires special corporate counsel to assist it with
27 corporate and general business law matters and issues.
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3. The Debtor is multichannel retailer that sells maternity, baby and kids apparel and toys, gear and related products direct to the consumer. As of the Petition Date, the Debtor sells its products at its 23 retail stores, through its babystyle.com website, and through a direct mail program.

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

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

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

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

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

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

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

13 10. Pursuant to Local Bankruptcy Rule 2014-1(b)(2), if you wish to
14 object to the Debtor's employment of B&T as special corporate counsel, you must
15 file a written objection and request for a hearing, in the form required by Local
16 Bankruptcy Rule 9013-1(a)(7), no later than 15 days from the date of service of this
17 Notice. You must file your objection and request with the Clerk of the United States
18 Bankruptcy Court located at 255 East Temple Street, Los Angeles, CA 90012, and serve
19 your objection upon the Debtor's bankruptcy counsel at the address indicated in the
20 upper left corner of the first page of this notice. If any such response is timely received,
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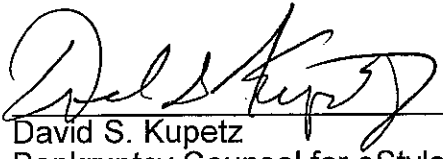
SulmeyerKupetz, A Professional Corporation
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR
LOS ANGELES, CALIFORNIA 90071-1406
TEL. 213.626.2311 • FAX 213.629.4520

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the Debtor will set a hearing date on the Application and send out notice thereof. No hearing will be held if no response and request for a hearing is received. The failure to file an objection to the Application may be deemed by the Court as your consent to the relief requested therein. If you do not oppose the Application, you need not take any further action.

DATED: April 2, 2008

SulmeyerKupetz
A Professional Corporation

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

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

PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

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

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

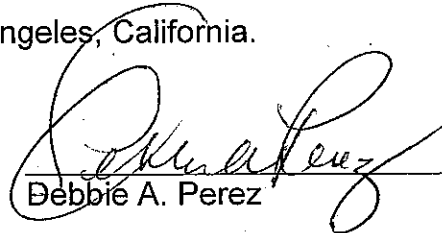
SEE ATTACHED SERVICE LIST

BY MAIL: I enclosed the document(s) in a sealed envelope or package addressed to the persons at the addresses listed in the Service List and placed the envelope for collection and mailing, following our ordinary business practices. I am readily familiar with SulmeyerKupetz's practice for collecting and processing correspondence for mailing. On the same day that the correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid.

BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused the document(s) to be sent from the e-mail address dperez@sulmeyerlaw.com to the persons at the e-mail addresses listed in the Service List, I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that I am employed in the office of a member of the bar of this Court at whose direction the service was made.

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


Debbie A. Perez

SERVICE LIST

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DEBTOR

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

OFFICE OF THE UNITED STATES TRUSTEE

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

REQUEST FOR SPECIAL NOTICE

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

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

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

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

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

- 1 200 E. Long Lake Road, Ste. 300
Bloomfield Hills, MI 48303-0200
aconway@taubman.com
- 2
- 3 The Irvine Company, LLC
c/o Ernie Zachary Park, Esq.
- 4 BEWLEY, LASSLEBEN & MILLER, LLP
13215 E. Penn St., Ste. 510
Whittier, CA 90602-1797
ernie.park@bewleylaw.com
- 5
- 6 Wachovia Capital Finance Corporation (Western)
Attn: Robin Van Meter, Vice President
251 South Lake Avenue, Suite 900
Pasadena, CA 91101
robin.vanmeter@wachovia.com
- 7
- 8 Wachovia Capital Finance Corporation (Western)
c/o William H. Kiekhofer III, Esq.
c/o Anthony J. Napolitano, Esq.
- 9
- 10 MAYER BROWN LLP
350 South Grand Ave., 25th Floor
Los Angeles, CA 90071
wkiekhofer@mayerbrown.com
- 11
- 12 anapolitano@mayerbrown.com
- 13
- 14 Westfield, LLC and
The Macerich Company
c/o Thomas J. Leanse, Esq.
c/o Brian D. Huben, Esq.
- 15
- 16 c/o Dustin P. Branch, Esq.
KATTEN MUCHIN ROSENMAN LLP
2029 Century Park East, Suite 2600
Los Angeles, CA 90067-3012
- 17
- 18

20 LARGEST UNSECURED CREDITORS

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

- 1 Citizens of Humanity LLC
- 2 Attn Katie Mintz
- 3 5715 Bickett St
- 4 Huntington Park, CA 90255
- 5 katie@seashowroom.com
- 6
- 7 Crocs, Inc.
- 8 Attn: Sarah E. Chase, Associate Corporate Counsel
- 9 6328 Monarch Park Place
- 10 Niwot, CO 80503
- 11 schase@crocs.com
- 12
- 13 Direct Marketing Solutions
- 14 Attn: Steve Benke
- 15 8534 NE Alderwood Rd
- 16 Portland, OR 97220
- 17 sbenke@teamdms.com
- 18
- 19 Dream International USA, Inc.
- 20 7001 Village Dr Ste 280
- 21 Buena Park, CA 90621
- 22 account@dreamiusa.com
- 23
- 24 Dream International USA, Inc.
- 25 c/o Samuel S. Oh, Esq.
- 26 Lim, Ruger & Kim, LLP
- 27 1055 West Seventh St., Ste. 2800
- 28 Los Angeles, CA 90017
- 29 sam.oh@lrklawyers.com
- 30
- 31 Epsilon Data Management, LLC
- 32 Attn: Andrew Kaufman or Pierre Charchaflain
- 33 2550 Crescent Dr
- 34 Lafayette, CO 80026
- 35 andrew.kaufman@epsilon.com
- 36
- 37 The Gilbert Company
- 38 Attn: Bill Williamson, Vice Pres., Supply Chain Solutions
- 39 15710 San Antonio Ave.
- 40 Chino, CA 91710
- 41 bill_williamson@gilbertusa.com
- 42 namlaw@maersk.com
- 43
- 44 J Hage Construction LLC
- 45 Attn Jordan Hage
- 46 21034 Heron Way Suite #104
- 47 Lakeville, MN 55044
- 48 E-mail: jhage@jhage.com
- 49
- 50 J Hage Construction LLC
- 51 Attn Jordan Hage
- 52 4655 Nichols Road, Ste. 106
- 53 Eagan, MN 55122
- 54 E-mail: jhage@jhage.com
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333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR
LOS ANGELES, CALIFORNIA 90071-1406
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- 1 Manulife Financial
- 2 Attn: Karen Gaines, Legal Dept.
865 S Figueroa St Ste 3320
- 3 Los Angeles, CA 90017
karen_gaines@manulife.com
- 4
- 5 New Breed Logistics Inc
- 6 Attn: Richard Valitutto
490 Gallimore Dairy Rd POB 75635
Greensboro, NC 27409
rvalitutto@newbreed.com
- 7
- 8 New Breed, Inc.
- 9 Attn: Dennis Hunt, Vice President
7900-400 Triad Center Drive
Greensboro, NC 27409
dhunt@newbreed.com
- 10
- 11 New Breed, Inc.
- 12 c/o William J. Wall, Esq.
Best Best & Krieger LLP
3750 University Ave., Ste. 400
P.O. Box 1028
Riverside, CA 92502
William.Wall@bbklaw.com
- 13
- 14 Newco International Inc
- 15 Attn Mark Johnson CEO
13600 Vaughn St
San Fernando, CA 91340
majofgpm@aol.com
- 16
- 17 Oracle USA, Inc
- 18 PO Box 44471
San Francisco, CA 44471
jacqueline.chin@oracle.com
- 19
- 20 Petunia Pickle Bottom
- 21 Attn: Braden Jones
305 S Kalorama St., Suite F
Ventura, CA 93001
braden@petunia.com
- 22
- 23 Pickle
- 24 8929 Wilshire Blvd Ste 212
Beverly Hills, CA 90211
rib@pickledesign.com
- 25
- 26 Robeez
- 27 7979 Enterprise St
Burnaby BC V5A1V5
Canada
- 28 Robeez

- 1 c/o Mark Jetton
Mark_jetton@striderite.com
- 2
- 3 Splendid Littles
dba Mo Industries Inc
3751 S Hill St
- 4 Los Angeles, CA 90007
- 5 UPS
Attn Hugo Tello, Acct Mgr
- 6 2930 Inland Empire Bl Ste 110
Ontario, CA 91764-4802
- 7 htello@ups.com
- 8 UPS Supply Chain Solutions
Attn: Bonifacio Gapultos
- 9 1515 West 190th Street, Suite 300
Gardena, CA. 90248
- 10 bonifacio.gapultos@ups-scs.com
kelly.huang@ups-scs.com
- 11
- 12 **INTERNAL REVENUE SERVICE**
Internal Revenue Service
P.O. Box 21126
- 13 Philadelphia, PA 19114
- 14 Internal Revenue Service
Insolvency I Stop 5022
- 15 300 North Los Angeles Street, Room 4062
Los Angeles, CA 90012-9903
- 16
- 17 Attorney General
United States Department of Justice
Ben Franklin Station
P.O. Box 683
- 18 Washington, DC 20044
- 19
- 20 United States Department of Justice Tax Division
Civil Trial Section, Western Region
P.O. Box 683
- 21 Ben Franklin Station
Washington, DC 20044
- 22
- 23 United States Attorney's Office Tax Division
Federal Building, Room 7211
300 North Los Angeles Street
- 24 Los Angeles, CA 90012
- 25 Civil Process Clerk
United States Attorney's Office
- 26 Federal Building, Room 7516
300 North Los Angeles Street
- 27 Los Angeles, CA 90012
- 28 **SECURED CREDITORS**

- 1 GRP Partners, L.P. et al.
- 2 Attn: Dana Kibler, Vice President
- 3 2121 Avenue of the Stars, Suite 1630
- 4 Los Angeles, CA 90067
- 5 Dana@GRPVC.com
- 6 GRP Partners, L.P; Oak Investment Partners, et al.
- 7 c/o Sara Stenberg, Esq.
- 8 DORSEY & WHITNEY LLP
- 9 Suite 1500, 50 South Sixth Street
- 10 Minneapolis, MN 55402-1498
- 11 Stenberg.Sara@dorsey.com
- 12 Oak Investment Partners
- 13 Attn: Jerry Gallagher
- 14 90 South 7th Street, Suite 4550
- 15 Minneapolis, MN 55402
- 16 Jerry@aokvc.com
- 17 Oak Management Corporation
- 18 Attn: Mickey Johnston, Executive Assistant
- 19 90 South 7th Street, Suite 4550
- 20 Minneapolis, MN 55402
- 21 mickey@oakvc.com
- 22 Oak Investment Partners IX LP
- 23 Oak IX Affiliates Fund, LP
- 24 Oak IX Affiliates Fund-A, LP
- 25 90 S 7th Street, Suite 4550
- 26 Minneapolis, MN 55402
- 27 Wachovia Capital Finance Corporation (Western)
- 28 c/o William H. Kiekhofer III, Esq.
- c/o Anthony J. Napolitano, Esq.
- MAYER BROWN LLP
- 350 South Grand Ave., 25th Floor
- Los Angeles, CA 90071
- wkiekhofer@mayerbrown.com
- anapolitano@mayerbrown.com

File a Notice:

2:08-bk-13518-SB eStyle, Inc.

Type: bk

Chapter: 11 v

Office: 2 (Los Angeles)

Judge: SB

Assets: y

Case Flag: PlnDue, DclsDue, Incomplete

U.S. Bankruptcy Court

Central District Of California

Notice of Electronic Filing

The following transaction was received from Kupetz, David S entered on 4/2/2008 at 2:20 PM PDT and filed on 4/2/2008

Case Name: eStyle, Inc.

Case Number: 2:08-bk-13518-SB

Document Number: 49

Docket Text:

Notice of motion/application *Notice of Application by Debtor In Possession for Approval of Employment of Baer & Troff, LLP, as Special Corporate Counsel w/Proof of Service* Filed by Debtor eStyle, Inc.. (Kupetz, David)

The following document(s) are associated with this transaction:

Document description:Main Document

Original filename:H:\Notice of Application 518505.PDF

Electronic document Stamp:

[STAMP bkecfStamp_ID=1106918562 [Date=4/2/2008] [FileNumber=19621979-0] [27550a512cfc3d4d23554880e98b2acc131748959e1cf1949ff88660fad525a0fe9884dc5dd104a183ed988d644b3dc44aaa3fb5841372b556123b2d9664eba9]]

2:08-bk-13518-SB Notice will be electronically mailed to:

Brian D Huben brian.huben@kattenlaw.com

William H. Kiekhofer wkiekhofer@mayerbrownrowe.com

David S Kupetz dkupetz@sulmeyerlaw.com, jbartlett@sulmeyerlaw.com

Marlene M Moffitt mmoffitt@allenmatkins.com

Ronald M Tucker rtucker@simon.com, psummers@simon.com;rwoodruff@simon.com;shclark@simon.com

United States Trustee (LA) ustpreion16.la.ecf@usdoj.gov

2:08-bk-13518-SB Notice will not be electronically mailed to:

Dream International Limited
c/o Samuel S Oh
Lim, Ruger & Kim LLP
1055 West Seventh Street
Suite 2800
Los Angeles, CA 90017

GENERAL GROWTH MANAGEMENT INC
C/O KRISTEN PATE
110 N WACKER
CHICAGO, IL 60606

Taubman Landlords
Andrew S Conway Esq
200 E Long Lake Road Ste 300
Bloomfield Hills, MI 48304

The Irvine Company LLC
c/o Bewley, Lassleben & Miller, LLP
13215 E Penn St Ste 510
Whittier, CA 90602

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

PROOF OF SERVICE

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 21, 2008, I served the following document(s) described as **DECLARATION OF MARK S. HOROUIAN ATTESTING THAT NO OBJECTIONS AND NO REQUESTS FOR HEARING HAVE BEEN RECEIVED RE APPLICATION BY DEBTOR AND DEBTOR IN POSSESSION FOR APPROVAL OF EMPLOYMENT BAER & TROFF, LLP, AS SPECIAL CORPORATE COUNSEL** on the interested parties in this action as follows:

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

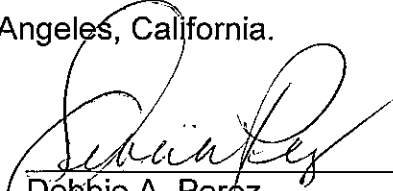
Wachovia Capital Finance Corporation (Western)
c/o William H. Kiekhofer III, Esq.
c/o Anthony J. Napolitano, Esq.
MAYER BROWN LLP
350 South Grand Ave., 25th Floor
Los Angeles, CA 90071
wkiekhofer@mayerbrown.com

Craig Margulies, Esq.
Landsberg Margulies LLP
16030 Ventura Blvd., Ste. 470
Encino, CA 91436-2731
cmargulies@lm-lawyers.com

BY E-MAIL OR ELECTRONIC TRANSMISSION: I caused the document(s) to be sent from the e-mail address mviramontes@sulmeyerlaw.com to the persons at the e-mail addresses listed above. I did not receive, within a reasonable time after the transmission, any electronic message or other indication that the transmission was unsuccessful.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that I am employed in the office of a member of the bar of this Court at whose direction the service was made.

Executed on April 21, 2008, at Los Angeles, California.


Debbie A. Perez