

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

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

Case No. 2:08-bk-13518-SB
Chapter 11

**DECLARATION OF MARK S. HOROUPIAN
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
FINANCIAL ADVISOR, KIBEL GREEN,
INC.**

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19 Tax Id # 95-4712564

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 4, 2008, the Debtor filed and served its "Application by
2 Debtor and Debtor in Possession for Order Approving Employment of Financial Advisor
3 (Kibel Green, Inc.); Declaration of Robert S. Kelleher; Declaration of Richard Alston. A
4 true and correct conformed copy of the Application is attached hereto as Exhibit A and is
5 incorporated herein by this reference.

6 5. On April 4, 2008, the Debtor also filed and served its "Notice of
7 Application by Debtor in Possession for Approval of Employment of Financial Advisor
8 (Kibel Green, Inc.) (the "Notice"). A true and correct copy of the Notice is attached hereto
9 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. Seventeen (17) 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

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

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

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

Debtor.

Tax I.D. No. 95-4712564

Case No. 2:08-bk-13518-SB
Chapter 11
**APPLICATION BY DEBTOR AND DEBTOR
IN POSSESSION FOR APPROVAL OF
EMPLOYMENT OF FINANCIAL ADVISOR
(KIBEL GREEN, INC.); DECLARATION OF
ROBERT S. KELLEHER; DECLARATION
OF RICHARD ALSTON**

DATE: [No Hearing Required]
TIME: [No Hearing Required]
PLACE: United States Courthouse
Courtroom 1575
255 East Temple Street
Los Angeles, CA 90012

eStyle, Inc., a Delaware corporation ("Applicant" or the "Debtor"),
respectfully represents:
1. Applicant is the debtor in the above-captioned chapter 11
reorganization case pending before this Court. The Debtor commenced this case by
filing a voluntary chapter 11 petition (the "Petition") on March 19, 2008 (the "Petition
Date").
2. Applicant remains in possession of its assets and is acting as a
debtor in possession pursuant to 11 U.S.C. §§ 1101(1), 1107(a), and 1108.

1 3. The Debtor is multichannel retailer that sells maternity, baby and kids
2 apparel and toys, gear and related products direct to the consumer. As of the Petition
3 Date, the Debtor sells its products at its 23 retail stores, through its babystyle.com
4 website, and through a direct mail program. As part of its "first day" motions, the Debtor
5 sought and was granted the authority to conduct store closing sales at 6 of its stores, as
6 part of its cost reduction and turnaround plan.

7 4. Kibel Green, Inc. ("KGI") is a management and consulting firm with
8 significant experience and expertise in various areas, including (among other areas)
9 financial analysis, operations, finance and accounting, including investigative and
10 forensic accounting; claims analysis, evaluation of potential avoidance actions and other
11 potential claims and/or causes of action, and other insolvency and bankruptcy matters.

12 5. In anticipation of its bankruptcy filing, the Debtor retained KGI to
13 assist it with respect to its financial difficulties. In this regard, KGI assisted the Debtor
14 with the identification and implementation of certain cost-cutting measures, preparation of
15 operating budgets, and performed a liquidation analysis of the Debtor's assets. As a
16 result of performing these duties, KGI has become familiar with the Debtor's business, its
17 assets, and liabilities.

18 6. KGI has agreed to continue its representation of Applicant and the
19 Debtor believes it necessary to have KGI employed as financial advisors in this
20 chapter 11 case. Such employment may among other things, include (1) assisting
21 management with discussions and negotiations with selected creditors, including secured
22 lender(s), landlords, key trade vendors and creditors committees (if any); (2) reviewing,
23 evaluating and providing guidance to the Debtor's personnel in connection with finance
24 and accounting issues; (3) providing guidance with respect to store closing sales and
25 store closures; (4) analyzing and advising in areas which affect cash flow, marketing,
26 communications, financing, and acquisition/divestiture; (5) assisting management with
27 evaluating the Debtor's organization structure, areas to reduce costs, and plans for
28 moving forward; (6) assisting and/or preparing selective reports to be filed by the Debtor

1 with the U.S. Trustee's office; (7) providing testimony in connection with the Debtor's
2 motion for authority to use cash collateral; and (8) otherwise assisting in addressing
3 financial issues and alternatives in this case.

4 7. The services to be provided by KGI shall not include any of the
5 following, unless a separate agreement is reached by the Debtor and KGI, and said
6 agreement is approved by the Court: full time assistance with respect to daily operational
7 and financial operation management; investment banking activities including representing
8 the Debtor in a sale of its business in whole or in part, expert witness except for those
9 areas KGI has direct knowledge, managing of the Debtor or leading a chief restructuring
10 officer assignment to lead the liquidation of the Debtor, or seeking new financing for the
11 Debtor.

12 8. The professionals at KGI (the "Professionals") that may be primarily
13 involved in the representation of the Debtor are Richard Alston, and Steve Green and
14 various other consultants or professionals as appropriate. It is anticipated that the
15 primary Professional involved will be Richard Alston. KGI reserves the right to utilize
16 other KGI Professionals, not named here, as required. The resumes of Messrs. Alston
17 and Green are attached hereto collectively as Exhibit 1, and incorporated herein by this
18 reference.

19 9. Applicant proposes, upon the granting of this Application, to employ
20 KGI as its financial advisor, as of the Petition Date. KGI will charge the Debtor for
21 services rendered at KGI's ordinary hourly rates in effect at the time the services are
22 rendered. The Debtor will also reimburse KGI for expenses incurred by KGI in the course
23 of its representation of the Debtor. KGI understands that it is entitled to receive such
24 amount(s) on account of its fees and costs as may be approved by the Court.

25 10. The hourly billing rates for the Professionals at KGI that may be
26 assigned to this engagement are as follows:

- | | | |
|----|-----------------|-------|
| 27 | a. Steven Green | \$550 |
| 28 | b. Dick Alston | \$390 |

- 1 c. Lead Consultant \$325-\$395
- 2 d. Other Consultants \$125 - \$495

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4 Prior to the Petition Date, KGI was provided with a retainer (the "Retainer"),

5 from the Debtor's funds, in the amount of \$90,000 (paid in installments of \$75,000 and

6 \$15,000). As of the Petition Date, KGI drew down on the Retainer to satisfy claims for

7 services rendered and for reimbursement of expenses outstanding as of that time. The

8 balance of the Retainer remaining after deduction of said fees and expenses is

9 \$78,102.65. Notwithstanding the amount of the Retainer, the Debtor will be fully

10 obligated to KGI for all fees and costs incurred by KGI in connection with services

11 performed by KGI on behalf of the Debtor. At the end of each monthly billing cycle, if the

12 retainer balance is less than \$25,000, the Debtor hereby agrees that it will, subject to any

13 restrictions on its use of cash collateral, replenish the retainer balance to \$25,000. KGI

14 may draw down on the Retainer in accordance with the United States Trustee's Guide to

15 Applications for Employment of Professionals and Treatment of Retainers for the Central

16 District of California.

17 11. A true and correct copy of the notice served with respect to this

18 Application is attached hereto as Exhibit 2. A true and correct copy of the proposed order

19 to be submitted in connection with this Application is attached hereto as Exhibit 3.

20 12. To the best of the knowledge, information, and belief of Applicant,

21 KGI represents no creditor or other party in this chapter 11 case. Moreover, KGI does

22 not represent any affiliates or other related entities, principals, members, or officers of the

23 Debtor.

24 13. The source of the payments received prepetition by KGI in

25 connection with its representation of Applicant was Applicant.

26 14. KGI's representation in this case is strictly limited to representation of

27 the Debtor. KGI does not represent and has not represented any other party connected

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1 with this matter. KGI does not represent any party other than the Debtor in connection
2 with this case.

3 15. As further stated in the attached declarations of Robert S. Kelleher
4 and Richard Alston, KGI has been rendering specialized financial consultancy,
5 restructuring, bankruptcy and insolvency advice to Applicant. It is in the best interest of
6 Applicant that KGI continue to render such services to the Debtor.

7 16. The Debtor is satisfied from the attached declaration of Richard
8 Alston that KGI represents no interest adverse to Applicant or the estate and is a
9 disinterested person as that term is defined in the Bankruptcy Code. The employment of
10 KGI as the Debtor's bankruptcy counsel is in the best interest of the chapter 11 estate.

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

14 **WHEREFORE**, the Debtor respectfully requests that it be authorized,
15 pursuant to 11 U.S.C. § 327(a) and 11 U.S.C. § 1107(a), and in accordance with Rule
16 2014(a) of the Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rule 2014-
17 1(b), to employ KGI as its financial advisor, at the expense of the chapter 11 estate, as of
18 the commencement of this case.

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DATED: __April 3, 2008

Respectfully submitted,

eStyle, Inc.
Debtor in Possession

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

1 and accounting issues; (3) providing guidance with respect to store closing sales and
2 store closures; (4) analyzing and advising in areas which affect cash flow, marketing,
3 communications, financing, and acquisition/divestiture; (5) assisting management with
4 evaluating the Debtor's organization structure, areas to reduce costs, and plans for
5 moving forward; (6) assisting and/or preparing selective reports to be filed by the Debtor
6 with the U.S. Trustee's office; (7) providing testimony in connection with the Debtor's
7 motion for authority to use cash collateral; and (8) otherwise assisting in addressing
8 financial issues and alternatives in this case.

9 8. The services to be provided by KGI shall not include any of the
10 following, unless a separate agreement is reached by the Debtor and KGI, and said
11 agreement is approved by the Court: full time assistance with respect to daily operational
12 and financial operation management; investment banking activities including representing
13 the Debtor in a sale of its business in whole or in part, expert witness except for those
14 areas KGI has direct knowledge, managing of the Debtor or leading a chief restructuring
15 officer assignment to lead the liquidation of the Debtor, or seeking new financing for the
16 Debtor.

17 9. Applicant proposes, upon the granting of this application, to employ
18 KGI as its financial advisors, retroactive to the Petition Date. KGI will charge the Debtor
19 for services rendered at KGI's ordinary hourly rates in effect at the time the services are
20 rendered. The Debtor will also reimburse KGI for expenses incurred by KGI in the course
21 of its representation of the Debtor.

22 10. At the end of each monthly billing cycle, if the retainer balance is less
23 than \$25,000, the Debtor hereby agrees that it will, subject to any restrictions on its use
24 of cash collateral, replenish the retainer balance to \$25,000.

25 11. Prior to the Petition Date, KGI was provided with a retainer (the
26 "Retainer"), from the Debtor's funds, in the amount of \$90,000 (paid in installments of
27 \$75,000 and \$15,000). As of the Petition Date, KGI drew down on the Retainer to satisfy
28 claims for services rendered and for reimbursement of expenses outstanding as of that

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1 time. The balance of the Retainer remaining after deduction of said fees and expenses
2 is \$78,102.65. The Debtor agreed that the Retainer paid to KGI was earned on receipt,
3 such that the Retainer has been transferred to KGI's general account, and is irrevocably
4 property of KGI. KGI will give credit to the Debtor for the Retainer against fees and costs
5 incurred by KGI on behalf of the Debtor. Notwithstanding the amount of the Retainer, the
6 Debtor will be fully obligated to KGI for all fees and costs incurred by KGI in connection
7 with services performed by KGI on behalf of the Debtor.

8 12. To the best of my knowledge, information, and belief, KGI represents
9 no creditor or other party in this chapter 11 case. KGI does not represent any affiliates or
10 other related entities, principals, members, or officers of the Debtor.

11 13. The source of the payments received prepetition by KGI in
12 connection with its representation of Applicant was Applicant.

13 14. No compensation has been or will be paid by the Debtor postpetition
14 to KGI, except upon application to and approval by the Bankruptcy Court after notice and
15 a hearing or pursuant to such other procedure as may be authorized by the Court.

16 15. I am satisfied from the attached declaration of Richard Alston that
17 KGI represents no interest adverse to Applicant or the estate and that the employment of
18 KGI as the Debtor's financial advisors would be in the best interest of the chapter 11
19 estate.

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

21 EXECUTED THIS 3rd DAY OF APRIL 2008, AT LOS ANGELES,
22 CALIFORNIA.

23
24 R. S. Kelleher
Robert S. Kelleher

1 7. Neither I, KGI, nor KGI's other members, associates, managers,
2 directors, or other employees to my knowledge represent or have any connection with
3 any creditor or other party in interest in this case, their respective attorneys or
4 accountants, the United States Trustee or any person employed in the Office of the
5 United States trustee, except as set forth herein.

6 8. As part of the its diverse practice, KGI appears in numerous cases,
7 proceedings and transactions involving many different professionals, including
8 **SulmeyerKupetz**, the Debtor's bankruptcy counsel, and other attorneys, accounts,
9 investment bankers and financial consultants, some of which may represent claimants
10 and parties-in-interest in the Chapter 11 case. Further, KGI has in the past, and may in
11 the future, be represented by several attorneys and law firms in the legal community,
12 some of whom may be involved in these proceedings. In addition, KGI has in the past
13 and will likely in the future be working with or against other professionals involved in
14 these cases in matters unrelated to these cases. Based on my current knowledge of the
15 professionals involved, and to the best of my knowledge, none of these business
16 relations constitute interests materially adverse to the Debtors herein in matters upon
17 which KGI is to be employed, and none are in connection with this case.

18 9. Neither I, KGI, nor KGI's other members, associates, managers,
19 directors, or other employees have any interest adverse to the Debtor or the estate.
20 Further, I am not aware of facts that would lead me to conclude that the KGI is not a
21 "disinterested person" as that term is defined by the Bankruptcy Code. I have read the
22 foregoing application and to the best of my knowledge all the facts stated therein are true
23 and correct.

24 10. Neither I, KGI, nor KGI's other members, associates, managers,
25 directors, or other employees or other employees have any prepetition claim against the
26 Debtor.

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

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1 12. KGI has no connections with the Debtor, other than those disclosed
2 herein.

3 13. KGI is not and was not an equity security holder or an insider of the
4 Debtor.

5 14. KGI is and was not, at any time, an investment banker for any
6 security of the Debtor, or an attorney for such an investment banker.

7 15. KGI is not and was not, at any time, a director, officer or employee of
8 the Debtor or of any investment banker for any security of the Debtor.

9 16. KGI has no interest materially adverse to the interest of the estate or
10 of any class of creditors or equity security holders, for any reason of any direct or indirect
11 relationship to, connection with, or interest in, the Debtor or an investment banker for any
12 security of the Debtor, or for any other reason.

13 17. No member, associate, of director, manager, or other employee of
14 KGI is a relative or employee of the United States Trustee or a United States Bankruptcy
15 Judge.

16 18. I am familiar with the Bankruptcy Code, the Federal Rules of
17 Bankruptcy Procedure, the Local Bankruptcy Rules, and the requirements of the United
18 States Trustee and shall comply with them.

19 19. Notice of this application shall be concurrently given to the Debtor's
20 twenty largest unsecured creditors, the Debtor's secured creditors, any official committee
21 appointed in this case, all parties having requested special notice in this case, if any, and
22 the Office of the United States Trustee. As stated above, a true and correct copy of the
23 notice is attached hereto as Exhibit 2.

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

25 EXECUTED THIS 4th DAY OF APRIL, 2008, AT LOS ANGELES,
26 CALIFORNIA.

27
28 
RICHARD ALSTON

EXHIBIT 1

KIBEL GREEN



STEVEN J. GREEN
Co-Founder & President

Steve Green brings to KGI more than 30 years of experience in turnaround consulting, investment banking, operations, and crisis management. He is the Co-Founder and current President of Kibel Green Inc. and a nationally recognized specialist in turning around and financing distressed companies. Having participated in hundreds of corporate reorganizations while overseeing billions of dollars of transactions, he has extensive experience restructuring and recapitalizing mid-market companies. He is widely regarded as an expert at Chapter 11, but is renowned for his ability to apply non-judicial strategies to achieve even greater results.

Prior to establishing KGI in 1984, Steve directed the operational and financial turnarounds of four distressed companies, including one that was operating under the protection of Chapter 11. In each case, he reorganized, stabilized and created significant value for the companies and their shareholders. These turnarounds earned him a reputation for being creative, tenacious, and proficient at both operations and finance.

Steve was honored as the "Outstanding Alumnus of the Year" by the University of Southern California Entrepreneur Program and is a current member of its Advisory Council. He was on the Executive Board of the Los Angeles Chapter of the Young Presidents' Organization and a current member of WPO.

Steve holds a BS degree from Northeastern University and an MBA from the University of Southern California. He is an inviter speaker at universities, trade and business associations, and other educational seminars and workshops. He also holds a California Real Estate Broker license.

Richard Alston

3555 San Pasqual Street, Pasadena, CA 91107 • (949) 315 5369 • email alstonr100@gmail.com

Experience

Kibel Green Inc., Santa Monica, CA July 2007 – Present

Managing Consultant

Provide financial and operations advisory services to companies experiencing financial difficulties and seeking operations and profitability improvements. Assist manufacturing companies in developing planning tools and financial forecasts. Identify and implement cost savings opportunities and access capital markets for financing acquisitions, capital investment and balance sheet restructuring.

Western United Financial Corporation, Pasadena, CA 2006 – 2007

Founder, Director and CFO

Co-founded this start-up banking enterprise to acquire and integrate community banks in the five counties comprising the Los Angeles market. Formed as a Special Purpose Acquisition Company ("SPAC"). This company was designed to be taken public through an IPO, subsequently using funds from the offering and common shares to acquire target banks. Completed all SEC, NASD, and AMEX regulatory filings. Due to changing market conditions, the underwriters achieved only 80% share orders needed for listing on AMEX.

WebMD Business Services Nashville, TN 2004 - 2006

Senior VP, CFO

Managed finance and administration of this \$800 million revenue subsidiary of a public company providing transaction processing and business outsourcing services to the health care industry. Successfully completed a systems conversion to HIPAA regulatory requirements. Successfully completed Sarbanes Oxley 404 certification process. Redesigned and expanded annual budget forecasting process. Established standardized monthly financial reporting formats for six business units and integrated three newly acquired companies. Reduced monthly financial reporting cycle times while implementing a new financial planning & analysis function.

Tibbett & Britten Group – Americas, Warren, NJ 2000 – 2004

Senior VP, CFO

Managed all activities related to finance, accounting, forecasting, treasury, systems, legal and commercial contracts for this \$1 billion subsidiary of a UK logistics provider. Oversaw preparation of financial statements for 35 wholly owned subsidiary operations located in the US, Canada, Mexico and Argentina. Introduced new budget and forecasting methods. Developed new cash forecasting tools and designed client profitability assessment model. Evaluated and negotiated strategic acquisitions. Developed in-house legal function to manage repetitive transactions.

The Cerplex Group Inc., Irvine, CA 1998 – 2000

President and Chief Operating Officer June 1999 – Oct 2000

Chief Financial Officer Dec 1998 – June 1999

Recruited by a private equity sponsor to turn around this troubled provider of computer repair services with annual revenues and losses of \$400 million and \$30 million, respectively. Oversaw the implementation of \$40 million of cost reductions, resulting in positive cash flow. Closed unprofitable depot repair sites and sold profitable operations. Substantially reduced corporate administration costs. Managed the preparation of worldwide consolidated budgets and financial statements and oversaw SEC compliance, bank relationships and investor relations.

Compass International Services, New York, NY

1997 – 1999

Executive VP, CFO

Co-founded this provider of collection and direct mail services. Conducted a roll-up of five founding business units and arranged an IPO in March 1998. Following the IPO, managed the process of acquiring nine additional companies. Developed a standardized accounting system, arranged unsecured working capital credit facilities, designed budgeting and cash management systems and managed information technology. Managed investor relations. Compass had annual revenues in excess of \$175 million and became one of the largest companies in its sector before it was sold to its largest competitor.

National Processing, Inc., Louisville, KY

1994 – 1997

Executive VP Finance & Corporate Development

Managed accounting, finance, investor relations, information systems, facilities, and acquisitions for this credit card transaction processing company with revenues of \$320 million. Conducted an over-subscribed IPO to provide financing mechanism for acquisitions. Converted mainframe systems to redundant client server technology in core business units. Designed and implemented state tax strategies. Acquired three freight payment-processing businesses.

Alston Associates, Cleveland, OH

1991 - 1994

Principal

Provided strategic and financial consulting services to Fortune 500 clients. Consulting services focused on reengineering processes, integrating financial systems, and eliminating redundant costs to improve profitability of client operations.

Sealy Manufacturing, Cleveland, OH

1986 – 1991

Senior Vice President

Managed strategic planning, international licensing, contract bedding, and upholstered furniture operations. Arranged a leverage buyout of the business which had revenues of approximately \$700 million. Arranged senior bank and subordinated debt financing. Designed and implemented new manufacturing, cost and accounting systems.

Alco Enterprises, Los Angeles, CA

1984 – 1986

Vice President

Responsible for acquisition and management of troubled companies. Managed the operations of a troubled furniture manufacturer with annual revenues and losses of \$50 million and \$1.5 million, respectively. Reduced costs and modified pricing on unprofitable products and relationships to achieve a \$3 million annual pre-tax profit. Oversaw the liquidation of assets for large retail merchants.

Continental Illinois National Bank, Chicago & Los Angeles

1977 – 1984

Vice President

Commercial lending officer in Chicago Metropolitan Division, handling relationships mostly with troubled manufacturing companies (1978- 1982). Sent to Oklahoma City to oversee the establishment of recovery procedures in the wake of Penn Square Bank collapse. Vice President of Los Angeles Oil & Gas division (1983 – 1984). Served as agent for a nine-bank legal lending limit credit facility with a bankrupt oil services company.

Education

1981	Northwestern University Kellogg Graduate School Finance & Marketing	Masters
1977	Claremont McKenna College Economics & Political Science	Bachelors

Directorships

1989 – 1998 **Opcode Systems, Inc**
Served as a director of this privately held software developer until its sale to Gibson Guitar Company in 1998.

EXHIBIT 2

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

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

11 In re

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

15 Debtor.

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17
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19 Tax Id # 95-4712564

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

Chapter 11

**NOTICE OF APPLICATION BY DEBTOR IN
POSSESSION FOR APPROVAL OF
EMPLOYMENT OF KIBEL GREEN, INC.
AS FINANCIAL ADVISOR**

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 **TO ALL INTERESTED PARTIES:**

22 **PLEASE TAKE NOTICE** as follows:

23 1. eStyle, Inc. (the "Debtor" or "Applicant"), debtor and debtor in
24 possession in the above-captioned chapter 11 case, has filed an application (the
25 "Application") requesting the Court's approval of the Debtor's employment of Kibel Green,
26 Inc. ("KGI"), as its financial advisor.

27 2. The Debtor requires a financial advisor to provide the following
28 services: (1) assisting management with discussions and negotiations with selected

1 creditors, including secured lender(s), landlords, key trade vendors and creditors
2 committees (if any); (2) reviewing, evaluating and providing guidance to the Debtor's
3 personnel in connection with finance and accounting issues; (3) providing guidance with
4 respect to store closing sales and store closures; (4) analyzing and advising in areas
5 which affect cash flow, marketing, communications, financing, and acquisition/divestiture;
6 (5) assisting management with evaluating the Debtor's organization structure, areas to
7 reduce costs, and plans for moving forward; (6) assisting and/or preparing selective
8 reports to be filed by the Debtor with the U.S. Trustee's office; (7) providing testimony in
9 connection with the Debtor's motion for authority to use cash collateral; and (8) otherwise
10 assisting in addressing financial issues and alternatives in this case.

11 2. The services to be provided by KGI shall not include any of the
12 following, unless a separate agreement is reached by the Debtor and KGI, and said
13 agreement is approved by the Court: full time assistance with respect to daily operational
14 and financial operation management; investment banking activities including representing
15 the Debtor in a sale of its business in whole or in part, expert witness except for those
16 areas KGI has direct knowledge, managing of the Debtor or leading a chief restructuring
17 officer assignment to lead the liquidation of the Debtor, or seeking new financing for the
18 Debtor.

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

23 4. Prior to the commencement of the Debtor's chapter 11 case, KGI
24 was serving as the Debtor's financial advisor. Pursuant to the Application, the Debtor
25 proposes to employ KGI, under 11 U.S.C. § 327(e), to act as its financial advisors in the
26 bankruptcy case.

27 5. Kibel Green, Inc. ("KGI") is a management and consulting firm with
28 significant experience and expertise in various areas, including (among other areas)

1 financial analysis, operations, finance and accounting, including investigative and
2 forensic accounting, claims analysis, evaluation of potential avoidance actions and other
3 potential claims and/or causes of action, and other insolvency and bankruptcy matters.
4 Resumes of those professionals that will be primarily involved in the representation of the
5 Debtor in this matter are attached to the Application as Exhibit 1.

6 6. As of the Petition Date, KGI had a retainer balance on hand in the
7 sum of \$78,102.65 that was not exhausted based on services rendered prior to the
8 commencement of the Debtor's chapter 11 case.

9 7. KGI will charge the Debtor the following hourly rates, with Mr. Alston
10 being the primary professional assigned to this case:

11	(1) Steven Green	\$550
12	(2) Dick Alston	\$390
13	(3) Lead Consultant	\$325-\$395
14	(4) Other Consultants	\$125 - \$495

15 The Debtor will also reimburse KGI for expenses incurred by KGI in the
16 course of its representation of the Debtor. KGI understands that it is entitled to receive
17 such amount(s) on account of its fees and expenses as shall be approved by the Court.

18 8. The source of funds for all the payments, received prepetition by KGI
19 from Applicant was Applicant. The unused portion of the prepetition will be subject to
20 disbursement according to the United States Trustee's Guide to Applications for
21 Employment of Professionals and Treatment of Retainers for the Central District of
22 California.

23 9. If you have not received a copy of the Application and wish to
24 receive one, you may obtain a copy by requesting it from the Debtor's bankruptcy
25 counsel, SulmeyerKupetz, 333 South Hope Street, 35th Floor, Los Angeles, California
26 90071; telephone (213) 617-5289; fax (213) 629-4520; email: dperez@sulmeyerlaw.com;
27 attention: Debbie Perez. The Application will be promptly provided upon request.

28

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

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10. Pursuant to Local Bankruptcy Rule 2014-1(b)(2), if you wish to object to the Debtor's employment of KGI, you must file a written objection and request for a hearing, in the form required by Local Bankruptcy Rule 9013-1(a)(7), no later than 15 days from the date of service of this Notice. You must file your objection and request with the Clerk of the United States Bankruptcy Court located at 255 East Temple Street, Los Angeles, CA 90012, and serve your objection upon the Debtor's bankruptcy counsel at the address indicated in the upper left corner of the first page of this notice. If any such response is timely received, 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 3, 2008

SulmeyerKupetz
A Professional Corporation

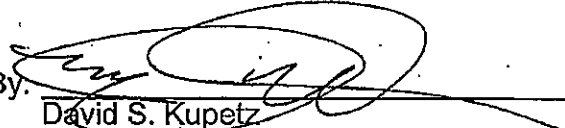
By: 
David S. Kupetz
Mark S. Horoupian
Bankruptcy Counsel for eStyle, Inc.,
Debtor in Possession

EXHIBIT 3

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

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

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

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

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

14
15 Debtor.

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 KIBEL
GREEN, INC. AS FINANCIAL ADVISOR TO
THE DEBTOR**

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 Kibel Green, Inc. ("KGI") as the Debtor's Financial Advisors,
24 and the declarations of Robert S. Kelleher and Richard Alston submitted in connection
25 therewith, and it appearing that KGI does not represent or hold any interest adverse to
26 the Debtor or the estate with respect to the matters on which KGI is to be employed, and
27 that the employment of KGI as its Financial Advisor by the Debtor, as set forth in the
28 Application, is in the best interest of the estate,

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IT IS ORDERED as follows:

1. The Application is approved;
2. The Debtor is authorized to employ KGI as its financial advisors, 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 KGI 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. KGI may withdraw funds from the balance of the retainer (fee and cost advance) paid prepetition by the Debtor to KGI (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
Mark S. Horoupian
Bankruptcy Counsel for
eStyle, Inc., Debtor in Possession

SulmeyerKupetz, A Professional Corporation
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PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

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

On April 4, 2008, I served the following document(s) described as **APPLICATION BY DEBTOR AND DEBTOR IN POSSESSION FOR APPROVAL OF EMPLOYMENT OF FINANCIAL ADVISOR (KIBEL GREEN, INC.); DECLARATION OF ROBERT S. KELLEHER; DECLARATION OF RICHARD ALSTON** on the interested parties in this action as follows:

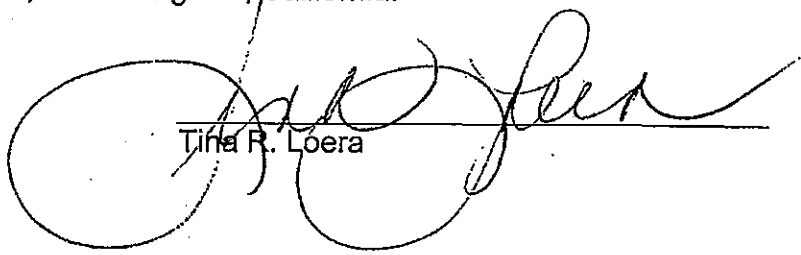
SEE ATTACHED SERVICE LIST

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: Based on a court order or an agreement of the parties to accept service by e-mail or electronic transmission, I caused the document(s) to be sent from e-mail address tloera@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 4, 2008, at Los Angeles, California.


Tina R. Loera

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

- 1
- 2
- 3 **OFFICE OF THE UNITED STATES TRUSTEE**
Office of the United States Trustee
- 4 Attn: Bruce Schildkraut, Esq.
Ernst & Young Plaza
- 5 725 South Figueroa St., 26th Floor
Los Angeles, CA 90017
- 6 Bruce.Schildkraut@usdoj.gov
- 7
- 8 **REQUEST FOR SPECIAL NOTICE**
- 9 Bellevue Square Managers, Inc.
c/o John S. Kaplan, Esq.
- 10 Perkins Coie LLP
1201 Third Avenue, 40th Floor
Seattle, WA 98101-3099
JKaplan@perkinscoie.com
- 11 Dream International USA, Inc.
c/o Samuel S. Oh, Esq.
Lim, Ruger & Kim, LLP
- 12 1055 West Seventh St., Ste. 2800
Los Angeles, CA 90017
- 13 sam.oh@lrklawyers.com
- 14
- 15 General Growth Management, Inc., as Agent
Attn: Kristen N. Pate, Assistant Gen. Counsel
- 16 110 N. Wacker
Chicago, IL 60606
- 17 ggpbk@ggp.com
- 18 GRP II Investors, L.P.; GRP II Partners, L.P;
GRP II, L.P.; Oak Investment Partners IX;
- 19 Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.
c/o Michael Foreman, Esq.
- 20 c/o Michelle Kreidler Dove, Esq.
DORSEY & WHITNEY LLP
- 21 250 Park Avenue
New York, NY 10177
- 22 foreman.michael@dorsey.com
dove.michelle@dorsey.com
- 23
- 24 Simon Property Group, Inc.
Attn: Ronald M. Tucker, Esq.
225 W. Washington St.
- 25 Indianapolis, IN 46204
rtucker@simon.com
- 26
- 27 Taubman Landlords
(West Farms Mall LLC;
Willow Bend Shopping Center LP, et al.)
- 28 c/o Taubman Realty Group Limited

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 The Taubman Company
Attn: Andrew S. Conway
- 2 200 E. Long Lake Road, Ste. 300
Bloomfield Hills, MI 48303-0200
- 3 aconway@taubman.com
- 4 The Irvine Company, LLC
c/o Ernie Zachary Park, Esq.
- 5 BEWLEY, LASSLEBEN & MILLER, LLP
13215 E. Penn St., Ste. 510
- 6 Whittier, CA 90602-1797
ernie.park@bewleylaw.com
- 7 Wachovia Capital Finance Corporation (Western)
- 8 Attn: Robin Van Meter, Vice President
251 South Lake Avenue, Suite 900
- 9 Pasadena, CA 91101
robin.vanmeter@wachovia.com
- 10 Wachovia Capital Finance Corporation (Western)
- 11 c/o William H. Kiekhofer III, Esq.
c/o Anthony J. Napolitano, Esq.
- 12 MAYER BROWN LLP
350 South Grand Ave., 25th Floor
- 13 Los Angeles, CA 90071
wkiekhofer@mayerbrown.com
- 14 anapolitano@mayerbrown.com
- 15 Westfield, LLC and
The Macerich Company
- 16 c/o Thomas J. Leanse, Esq.
c/o Brian D. Huben, Esq.
- 17 c/o Dustin P. Branch, Esq.
KATTEN MUCHIN ROSENMAN LLP
- 18 2029 Century Park East, Suite 2600
Los Angeles, CA 90067-3012
- 19
- 20 **SECURED CREDITORS**
- 21 GRP II Investors, L.P.; GRP II Partners, L.P.;
GRP II, L.P.; Oak Investment Partners IX;
- 22 Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.
c/o Michael Foreman, Esq.
- 23 c/o Michelle Kreidler Dove, Esq.
DORSEY & WHITNEY LLP
- 24 250 Park Avenue
New York, NY 10177
- 25 foreman.michael@dorsey.com
dove.michelle@dorsey.com
- 26 Wachovia Capital Finance Corporation (Western)
- 27 Attn: Robin Van Meter, Vice President
251 South Lake Avenue, Suite 900
- 28 Pasadena, CA 91101

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1 robin.vanmeter@wachovia.com

2 Wachovia Capital Finance Corporation (Western)
3 c/o William H. Kiekhofer III, Esq.
4 c/o Anthony J. Napolitano, Esq.
5 MAYER BROWN LLP
6 350 South Grand Ave., 25th Floor
7 Los Angeles, CA 90071
8 wkiekhofer@mayerbrown.com
9 anapolitano@mayerbrown.com

7
8 **20 LARGEST UNSECURED CREDITORS**

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

11 Bugaboo North America Inc
12 Attn: Dan Pennachio
13 12 W 23rd St 3rd Fl
14 New York, NY 10010
15 dan@bugaboo.com
16 paul@bugaboo.com

15 Charlie Rocket
16 Attn: Bill Kahn or David
17 2861 W 7th St
18 Los Angeles, CA 90005
19 david@charlirocket.com

18 Citizens of Humanity LLC
19 Attn Katie Mintz
20 5715 Bickett St
21 Huntington Park, CA 90255
22 katie@seashowroom.com

21 Crocs, Inc.
22 Attn: Sarah E. Chase, Associate Corporate Counsel
23 6328 Monarch Park Place
24 Niwot, CO 80503
25 schase@crocs.com

24 Direct Marketing Solutions
25 Attn: Steve Benke
26 8534 NE Alderwood Rd
27 Portland, OR 97220
28 sbenke@teamdms.com

27 Dream International USA, Inc.
28 7001 Village Dr Ste 280
Buena Park, CA 90621

SulmeyerKupetz, A Professional Corporation
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- 1 account@dreamiusa.com
- 2 Dream International USA, Inc.
c/o Samuel S. Oh, Esq.
- 3 Lim, Ruger & Kim, LLP
1055 West Seventh St., Ste. 2800
- 4 Los Angeles, CA 90017
sam.oh@lrklawyers.com
- 5 Epsilon Data Management, LLC
- 6 Attn: Andrew Kaufman or Pierre Charchaflain
2550 Crescent Dr
- 7 Lafayette, CO 80026
andrew.kaufman@epsilon.com
- 8 The Gilbert Company
- 9 Attn: Bill Williamson, Vice Pres., Supply Chain Solutions
15710 San Antonio Ave.
- 10 Chino, CA 91710
bill_williamson@gilbertusa.com
- 11 namlaw@maersk.com
- 12 J Hage Construction LLC
Attn Jordan Hage
- 13 21034 Heron Way Suite #104
Lakeville, MN 55044
- 14 E-mail: jhage@jhage.com
- 15 J Hage Construction LLC
Attn Jordan Hage
- 16 4655 Nichols Road, Ste. 106
Eagan, MN 55122
- 17 E-mail: jhage@jhage.com
- 18 Manulife Financial
Attn: Karen Gaines, Legal Dept.
- 19 865 S Figueroa St Ste 3320
Los Angeles, CA 90017
- 20 karen_gaines@manulife.com
- 21 New Breed Logistics Inc
Attn: Richard Valitutto
- 22 490 Gallimore Dairy Rd POB 75635
Greensboro, NC 27409
- 23 rvalitutto@newbreed.com
- 24 New Breed, Inc.
Attn: Dennis Hunt, Vice President
- 25 7900-400 Triad Center Drive
Greensboro, NC 27409
- 26 dhunt@newbreed.com
- 27 New Breed, Inc.
c/o William J. Wall, Esq.
- 28 Best Best & Krieger LLP

SulmeyerKupetz, A Professional Corporation
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LOS ANGELES, CALIFORNIA 90071-1406
TEL. 213.626.2311 • FAX 213.629.4520

- 1 3750 University Ave., Ste. 400
P.O. Box 1028
- 2 Riverside, CA 92502
William.Wall@bbklaw.com
- 3
- 4 Newco International Inc
Attn Mark Johnson CEO
13600 Vaughn St
- 5 San Fernando, CA 91340
majofqpm@aol.com
- 6
- 7 Oracle USA, Inc
PO Box 44471
San Francisco, CA 44471
- 8 jacqueline.chin@oracle.com
- 9
- 10 Petunia Pickle Bottom
Attn: Braden Jones
305 S Kalorama St., Suite F
Ventura, CA 93001
- 11 braden@petunia.com
- 12 Pickle
8929 Wilshire Blvd Ste 212
Beverly Hills, CA 90211
rib@pickledesign.com
- 13
- 14
- 15 Robeez
7979 Enterprise St
Burnaby BC V5A1V5
Canada
- 16
- 17 Robeez
c/o Mark Jetton
Tel: (303) 562-5607
Mark_jetton@striderite.com
- 18
- 19
- 20 Splendid Littles
dba Mo Industries Inc
3751 S Hill St
Los Angeles, CA 90007
- 21
- 22 UPS
Attn Hugo Tello, Acct Mgr
2930 Inland Empire Bl Ste 110
Ontario, CA 91764-4802
- 23 htello@ups.com
- 24
- 25 UPS Supply Chain Solutions
Attn: Bonifacio Gapultos
1515 West 190th Street, Suite 300
Gardena, CA. 90248
- 26 bonifacio.gapultos@ups-scs.com
kelly.huang@ups-scs.com
- 27
- 28

EXHIBIT B

SulmeyerKupetz, A Professional Corporation
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR
LOS ANGELES, CALIFORNIA 90071-1406
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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 Bankruptcy Counsel for eStyle, Inc.,
7 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
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14 Debtor.

15
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18
19 Tax Id # 95-4712564

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

Chapter 11

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26 90071; telephone (213) 617-5289; fax (213) 629-4520; email: dperez@sulmeyerlaw.com;
27 attention: Debbie Perez. The Application will be promptly provided upon request.

28

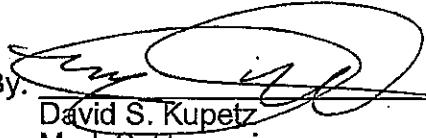
SulmeyerKupetz, A Professional Corporation
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR
LOS ANGELES, CALIFORNIA 90071-1406
TEL. 213.626.2311 • FAX 213.629.4520

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10. Pursuant to Local Bankruptcy Rule 2014-1(b)(2), if you wish to object to the Debtor's employment of KGI, you must file a written objection and request for a hearing, in the form required by Local Bankruptcy Rule 9013-1(a)(7), no later than 15 days from the date of service of this Notice. You must file your objection and request with the Clerk of the United States Bankruptcy Court located at 255 East Temple Street, Los Angeles, CA 90012, and serve your objection upon the Debtor's bankruptcy counsel at the address indicated in the upper left corner of the first page of this notice. If any such response is timely received, 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 3, 2008

SulmeyerKupetz
A Professional Corporation

By: 
David S. Kupetz
Mark S. Horoupian
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

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PROOF OF SERVICE

STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

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

On April 4, 2008, I served the following document(s) described as **NOTICE OF APPLICATION BY DEBTOR IN POSSESSION FOR APPROVAL OF EMPLOYMENT OF KIBEL GREEN, INC. AS FINANCIAL ADVISOR** on the interested parties in this action as follows:

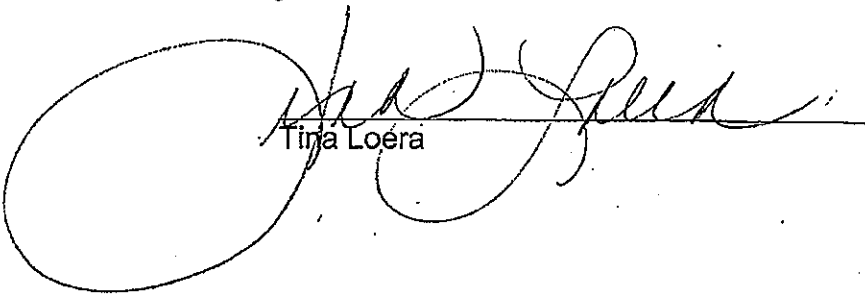
SEE ATTACHED SERVICE LIST

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 4, 2008, at Los Angeles, California.


Tina Loera

SERVICE LIST

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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

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
JKaplan@perkinscoie.com

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

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

GRP II Investors, L.P.; GRP II Partners, L.P.;
GRP II, L.P.; Oak Investment Partners IX;
Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.
c/o Michael Foreman, Esq.
c/o Michelle Kreidler Dove, Esq.
DORSEY & WHITNEY LLP
250 Park Avenue
New York, NY 10177
foreman.michael@dorsey.com
dove.michelle@dorsey.com

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

SulmeyerKupetz, A Professional Corporation
333 SOUTH HOPE STREET, THIRTY-FIFTH FLOOR
LOS ANGELES, CALIFORNIA 90071-1406
TEL. 213.626.2311 • FAX 213.628.4520

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 The Taubman Company
Attn: Andrew S. Conway
- 2 200 E. Long Lake Road, Ste. 300
Bloomfield Hills, MI 48303-0200
- 3 aconway@taubman.com
- 4 The Irvine Company, LLC
c/o Ernie Zachary Park, Esq.
- 5 BEWLEY, LASSLEBEN & MILLER, LLP
13215 E. Penn St., Ste. 510
- 6 Whittier, CA 90602-1797
ernie.park@bewleylaw.com
- 7 Wachovia Capital Finance Corporation (Western)
- 8 Attn: Robin Van Meter, Vice President
251 South Lake Avenue, Suite 900
Pasadena, CA 91101
robin.vanmeter@wachovia.com
- 10 Wachovia Capital Finance Corporation (Western)
- 11 c/o William H. Kiekhofer III, Esq.
c/o Anthony J. Napolitano, Esq.
- 12 MAYER BROWN LLP
350 South Grand Ave., 25th Floor
Los Angeles, CA 90071
wkiekhofer@mayerbrown.com
- 14 anapolitano@mayerbrown.com
- 15 Westfield, LLC and
The Macerich Company
- 16 c/o Thomas J. Leanse, Esq.
c/o Brian D. Huben, Esq.
- 17 c/o Dustin P. Branch, Esq.
KATTEN MUCHIN ROSENMAN LLP
2029 Century Park East, Suite 2600
Los Angeles, CA 90067-3012
- 19
- 20 **SECURED CREDITORS**
- 21 GRP II Investors, L.P.; GRP II Partners, L.P.;
GRP II, L.P.; Oak Investment Partners IX;
- 22 Oak IX Affiliates Fund, L.P.; & Oak IX Affiliates Fund – A, L.P.
c/o Michael Foreman, Esq.
- 23 c/o Michelle Kreidler Dove, Esq.
DORSEY & WHITNEY LLP
250 Park Avenue
New York, NY 10177
foreman.michael@dorsey.com
- 25 dove.michelle@dorsey.com
- 26 Wachovia Capital Finance Corporation (Western)
- 27 Attn: Robin Van Meter, Vice President
251 South Lake Avenue, Suite 900
Pasadena, CA 91101
- 28

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

1 robin.vanmeter@wachovia.com

2 Wachovia Capital Finance Corporation (Western)
3 c/o William H. Kiekhofer III, Esq.
4 c/o Anthony J. Napolitano, Esq.
5 MAYER BROWN LLP
6 350 South Grand Ave., 25th Floor
7 Los Angeles, CA 90071
8 wkiekhofer@mayerbrown.com
9 anapolitano@mayerbrown.com

10 **20 LARGEST UNSECURED CREDITORS**

11 Atlas Paper Company
12 Attn Michael Finn Sales Rep
13 PO Box 2186
14 Woburn, MA 01888-9850
15 aimazur@atlaspaper.com

16 Bugaboo North America Inc
17 Attn: Dan Pennachio
18 12 W 23rd St 3rd Fl
19 New York, NY 10010
20 dan@bugaboo.com
21 paul@bugaboo.com

22 Charlie Rocket
23 Attn: Bill Kahn or David
24 2861 W 7th St
25 Los Angeles, CA 90005
26 david@charlierocket.com

27 Citizens of Humanity LLC
28 Attn Katie Mintz
29 5715 Bickett St
30 Huntington Park, CA 90255
31 katie@seashowroom.com

32 Crocs, Inc.
33 Attn: Sarah E. Chase, Associate Corporate Counsel
34 6328 Monarch Park Place
35 Niwot, CO 80503
36 schase@crocs.com

37 Direct Marketing Solutions
38 Attn: Steve Benke
39 8534 NE Alderwood Rd
40 Portland, OR 97220
41 sbenke@teamdms.com

42 Dream International USA, Inc.
43 7001 Village Dr Ste 280
44 Buena Park, CA 90621

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 account@dreamiusa.com
- 2 Dream International USA, Inc.
c/o Samuel S. Oh, Esq.
- 3 Lim, Ruger & Kim, LLP
1055 West Seventh St., Ste. 2800
- 4 Los Angeles, CA 90017
sam.oh@lrklawyers.com
- 5
- 6 Epsilon Data Management, LLC
Attn: Andrew Kaufman or Pierre Charchaflain
2550 Crescent Dr
- 7 Lafayette, CO 80026
andrew.kaufman@epsilon.com
- 8
- 9 The Gilbert Company
Attn: Bill Williamson, Vice Pres., Supply Chain Solutions
15710 San Antonio Ave.
- 10 Chino, CA 91710
bill_williamson@gilbertusa.com
- 11 namlaw@maersk.com
- 12 J Hage Construction LLC
Attn Jordan Hage
- 13 21034 Heron Way Suite #104
Lakeville, MN 55044
- 14 E-mail: jhage@jhage.com
- 15 J Hage Construction LLC
Attn Jordan Hage
- 16 4655 Nichols Road, Ste. 106
Eagan, MN 55122
- 17 E-mail: jhage@jhage.com
- 18 Manulife Financial
Attn: Karen Gaines, Legal Dept.
- 19 865 S Figueroa St Ste 3320
Los Angeles, CA 90017
- 20 karen_gaines@manulife.com
- 21 New Breed Logistics Inc
Attn: Richard Valitutto
- 22 490 Gallimore Dairy Rd POB 75635
Greensboro, NC 27409
- 23 rvalitutto@newbreed.com
- 24 New Breed, Inc.
Attn: Dennis Hunt, Vice President
- 25 7900-400 Triad Center Drive
Greensboro, NC 27409
- 26 dhunt@newbreed.com
- 27 New Breed, Inc.
c/o William J. Wall, Esq.
- 28 Best Best & Krieger LLP

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 3750 University Ave., Ste. 400
P.O. Box 1028
- 2 Riverside, CA 92502
William.Wall@bbklaw.com
- 3
- 4 Newco International Inc
Attn Mark Johnson CEO
13600 Vaughn St
- 5 San Fernando, CA 91340
majofgpm@aol.com
- 6
- 7 Oracle USA, Inc
PO Box 44471
San Francisco, CA 44471
- 8 jacqueline.chin@oracle.com
- 9
- 10 Petunia Pickle Bottom
Attn: Braden Jones
305 S Kalorama St., Suite F
Ventura, CA 93001
- 11 braden@petunia.com
- 12 Pickle
8929 Wilshire Blvd Ste 212
Beverly Hills, CA 90211
- 13 rib@pickledesign.com
- 14
- 15 Robeez
7979 Enterprise St
Burnaby BC V5A1V5
- 16 Canada
- 17 Robeez
c/o Mark Jetton
Tel: (303) 562-5607
- 18 Mark_jetton@striderite.com
- 19
- 20 Splendid Littles
dba Mo Industries Inc
3751 S Hill St
Los Angeles, CA 90007
- 21
- 22 UPS
Attn Hugo Tello, Acct Mgr
- 23 2930 Inland Empire Bl Ste 110
Ontario, CA 91764-4802
- 24 htello@ups.com
- 25 UPS Supply Chain Solutions
Attn: Bonifacio Gapultos
- 26 1515 West 190th Street, Suite 300
Gardena, CA. 90248
- 27 bonifacio.gapultos@ups-scs.com
kelly.huang@ups-scs.com
- 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

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 KIBEL GREEN, INC., AS FINANCIAL ADVISOR** 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

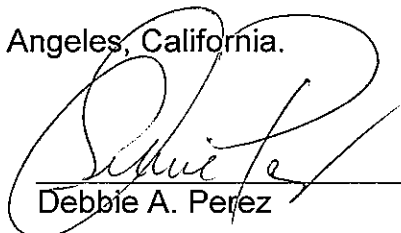
Wachovia Capital Finance Corporation (Western)
c/o William H. Kiekhofer III, Esq.
c/o Anthony J. Napolitano, Esq.
MAYER BROWN LLP
350 South Grand Ave., 25th Floor
Los Angeles, CA 90071
wkiekhofer@mayerbrown.com

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