
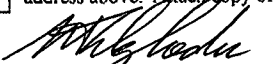



UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE		PROOF OF CLAIM
Name of Debtor: UBI LIQUIDATING CORP.,		Case Number: 10-13005(KJE)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): AP REVIEW, INC		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (if known) Filed on: _____
Name and address where notices should be sent:  25641046005984 AP REVIEW, INC 75 SPRING VALLEY ROAD MONTVALE, NJ 07645		
Name and address where payment should be sent (if different from above):		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone No. 201-248-4969		
1. Amount of Claim as of Date Case Filed: \$ 54,308.88 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or charges		5. Amount of claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commission (up to \$11,725*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, which ever is earlier -- 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan -- 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,600* of deposits toward purchase lease, or rental of property or services for personal, family, or household use -- 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units -- 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Section 503(b)(9) Claim -- check this box if your claim is for the value of goods received by the Debtor within 20 days before the commencement of the case -- 11 U.S.C. § 503(b)(9). <input type="checkbox"/> Other -- Specify applicable paragraph of 11 U.S.C. § 507(a)(____).
2. Basis for Claim: SERVICES PERFORMED - RECOVERY (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: CRC, INC. (See instruction #3a on reverse side.)		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate: _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for Perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ _____ (See instruction #6 on reverse side.)		
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENT MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		Amount entitled to priority: \$ _____ * Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
Date: 12/1/10	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  William TELGHEDER, PRES	
		FOR COURT USE ONLY Urban Brands  00257

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form**Court, Name of Debtor, and Case Number:**

Fill in the federal judicial district where the bankruptcy case was filed (for example, District of Delaware), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the trustee or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim.

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §§ 507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9)

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS**Debtor**

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing. See 11 U.S.C. § 101(10).

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. § 101(5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim form is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. § 506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §§ 507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION**Acknowledgement of Filing a Claim**

To receive acknowledgment of your filing, please enclose a stamped self-addressed envelope and a copy of this proof of claim. You may view a list of filed claims in this case by visiting the Claims and Noticing Agent's website at <http://www.bmcgroup.com/UrbanBrands>

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

PLEASE SEND COMPLETED PROOFS OF CLAIM TO:

Via Regular U.S. Mail **Via Overnight Courier**

BMC Group, Inc.

Attn: Urban Brands

Claims Processing

P.O. Box 3020

Chanhasen, MN 55317

BMC Group, Inc.

Attn: Urban Brands

Claims Processing

18750 Lake Drive East

Chanhasen, MN 55317



Financial Specialist

Overpayment Agreement

Date 8/12/2009

A/P Review, Inc. and Associates, hereinafter referred to as A/P Review, and Urban Brands, hereinafter referred to as Company, agree that A/P Review will undertake to review the below checked business costs.

- A/P Review – Review of invoices, purchase orders, contract agreements, receiving documents and other related paperwork or electronic files searching for overpayments, duplicate payments, sales tax and other payment errors. Company will pay to A/P Review thirty percent (30%) of any recoveries as a result of A/P Review's discovery.
- Utilities – 40% of all recoveries and 40% of first three year's savings.
- Workers' Compensation – 50% of the first \$200,000 recovered & saved, 40% of the next \$100,000 recovered & saved, and 30% of any recoveries or savings thereafter.

Note: Recoveries are refund checks or deductions taken from vendors. Savings are reductions in expenses going forward. Future savings are calculated periodically based on actual data. For example, if A/P Review changes a utility rate to a lower rate, A/P Review will be paid every three months for A/P Review's share of the actual saving received by Urban Brands. Calculations will be based on actual utility invoices.

1. A/P Review will keep Company's information confidential except as reasonably necessary for A/P Review to communicate with a payee regarding an accounts payable as part of its review and resolution of any identified problem with the account payable, keep Company's data files in an organized manner, minimize the time required from Company's personnel, and conduct business in a courteous and professional manner.
2. Company will provide A/P Review with all pertinent information necessary for A/P Review to perform its analysis; provide a copier, telephone and fax; and pay A/P Review's fee within 10 days of receipt of recoveries or savings. (i.e., receipt of refund of paid account payable from payee or receipt of adjustment to account payable from payee.)
3. A/P Review and Company agrees to conduct business in a cooperative manner for the mutual benefit of both parties.

Urban Brands
Company Name

A/P Review, Inc.
Company Name

By: [Signature]
Authorized Signature

By: [Signature]
Authorized Signature

Vice President Finance Operations
Print Name, Title

William J. Telgheder, President
Print Name, Title

SEE REVERSE SIDE FOR TERMS AND CONDITIONS

75 Spring Valley Road • Montvale, NJ 07645
Tel: 201•248•4969 • Fax: 201•930•1760
E-mail: info@APReviewInc.com • Internet: www.APReviewInc.com

Terms and Conditions

Term of Agreement: This agreement shall continue in force for a period of one year from the date hereof, and thereafter from year to year, unless terminated by one party to the other.

Interest Charges: Interest shall be charged at the rate of one and one-half percent (1½%) per month on all past due balances.

Fees and Expenses: Company shall bear all reasonable costs incurred by A/P Review, in enforcing this Agreement in any action, including, but not limited to, attorney fees.

Entire Agreement: This agreement contains the entire agreement and understanding between the Parties. No representations, warranties, or promises other than those set forth in this agreement have been made or relied upon by the parties. This agreement shall prevail over all prior communications, verbal or written, between the parties.

Modification: This agreement may be amended or modified only by written amendment executed by the parties.

Binding Effect: This agreement is binding upon, insures to the benefit of, and is enforceable by, each party and any of its successors and/or assigns.

Applicable Law: This agreement shall be construed under the laws of the State of New Jersey, and its terms shall not be construed strictly against the party who prepared it.

CRC, Inc.
 162 Old Eagle School Road
 Strafford, PA 19087
 610 917 3071

Invoice

Date	Invoice No.
09/28/10	1398

Bill To
Urban Brands, Inc. 100 Metro Way Seacaucus, NJ 07094

Terms

Description	Rate	Recovery	Amount
Revision to 2008 NY WC Policy	0.5	820.37	410.19
Revision to 2009 NYWC Policy	0.5	1,965.37	982.69
Total			\$1,392.88

CRC, Inc.
 162 Old Eagle School Road
 Strafford, PA 19087
 610 917 3071

Invoice

Date	Invoice No.
10/06/10	1400

Bill To
Urban Brands, Inc. 100 Metro Way Seacaucus, NJ 07094

Terms

Description	Rate	Recovery	Amount
Revision to 6/12/06-07 WC Policy	0.5	70,589.00	35,294.50
Total			\$35,294.50

CRC, Inc.
 162 Old Eagle School Road
 Strafford, PA 19087
 610 917 3071

Invoice

Date	Invoice No.
11/12/10	1419

Bill To
Urban Brands, Inc. 100 Metro Way Seacaucus, NJ 07094

Terms

Description	Rate	Recovery	Amount
Revision to 6/12/08-09 WC Policy	0.5	3,303.00	1,651.50
Revision to 6/12/07-08 WC Policy	0.5	31,940.00	15,970.00
Total			\$17,621.50

A/P Review, Inc.

Accounts Payable Recovery & Cost Savings Specialist

Bill To: Urban Brands
100 Metro Way
Secaucus, NJ 07094-1914

Invoice No: 1398
Invoice Date: 9/28/10
Page: 1
Terms: NET 10

<u>Description</u>	<u>Amount Recovered</u>	<u>Amount Due A/P Review</u>
Revision to 2008 NY WC Policy	\$ 820.37	\$ 410.19
Revision to 2009 NY WC Policy	1,965.37	982.69

Total: \$ 1,392.88

Invoice Original

75 Spring Valley Road • Montvale, NJ 07645

Tel: 201•248•4969 • Fax: 201•930•1760

E-mail: info@APReviewInc.com • Internet: www.APReviewInc.com

A/P Review, Inc.

Accounts Payable Recovery & Cost Savings Specialist

Bill To: Urban Brands
100 Metro Way
Secaucus, NJ 07094-1914

Invoice No: 1400
Invoice Date: 10/6/10
Page: 1
Terms: NET 10

<u>Description</u>	<u>Amount Recovered</u>	<u>Amount Due A/P Review</u>
Revision to 6/12/06-07 WC Policy	\$ 70,589.00	\$ 35,294.50

Total: \$ 35,294.50

Invoice Original

75 Spring Valley Road • Montvale, NJ 07645

Tel: 201•248•4969 • Fax: 201•930•1760

E-mail: info@APReviewInc.com • Internet: www.APReviewInc.com

A/P Review, Inc.

Accounts Payable Recovery & Cost Savings Specialist

Bill To: Urban Brands
100 Metro Way
Secaucus, NJ 07094-1914

Invoice No: 1419
Invoice Date: 11/12/10
Page: 1
Terms: NET 10

<u>Description</u>	<u>Amount Recovered</u>	<u>Amount Due A/P Review</u>
Revision to 6/12/08-09 WC Policy	\$ 3,303.00	\$ 1,651.50
Revision to 6/12/07-08 WC Policy	31,940.00	15,970.00

Total: \$ 17,621.50

Invoice Original

75 Spring Valley Road • Montvale, NJ 07645

Tel: 201•248•4969 • Fax: 201•930•1760

E-mail: info@APReviewInc.com • Internet: www.APReviewInc.com

A/P Review, Inc.

Accounts Payable Recovery & Cost Savings Specialist

December 1, 2010

BMC Group, Inc.
Attn: Urban Brands Claims Processing
PO Box 3020
Chanhassen, MN 55317-3020

Dear Sir/Madam:

Enclosed is our Proof of Claim against Urban Brands.

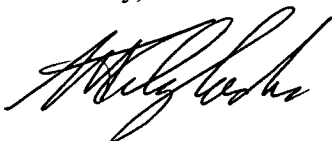
Explanation:

Urban Brands signed an Overpayment Agreement with A/P Review, Inc. on August 12, 2009 for various cost recovery/saving services. A/P Review works with CRC, Inc. (Cost Recovery Services) for the review of Workers' Compensation. In September, October and November of 2010, CRC, Inc. invoiced Urban Brands for monies recovered/saved on workers' compensation policies from 2006 to 2009. These invoices are enclosed. The refund checks from the insurance companies were sent directly to Urban Brands.

We have also enclosed identical invoices under A/P Review, Inc. since the Overpayment Agreement was signed under A/P Review, Inc.'s letterhead.

Please advise, if any additional information or clarification is required.

Sincerely,



William Telgheder
President

75 Spring Valley Road • Montvale, NJ 07645

Tel: 201•248•4969 • Fax: 201•930•1760

E-mail: info@APReviewInc.com • Internet: www.APReviewInc.com