

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE PROOF OF CLAIM

Name of Debtor: ASWL Liquidating Corp. f/k/a Ashley Stewart Woman Ltd.

Case Number: 10-13021

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): ACME ACCESSORIES INC

Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent: ACME ACCESSORIES INC, JONES DAY LORI SINANYAN, 555 S FLOWER ST, FIFTIETH FLOOR, LOS ANGELES, CA 90071

RECEIVED JAN 24 2011 BMC GROUP

Court Claim Number: (if known) Filed on:

Name and address where payment should be sent (if different from above):

Telephone No.

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. Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 18,681

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.

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.

2. Basis for Claim: Goods sold--see attached Reclamation Notice and invoice

3. Last four digits of any number by which creditor identifies debtor: Vendor 25041

3a. Debtor may have scheduled account as:

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: Real Estate Motor Vehicle Other

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: \$

- Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). 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). Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). 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). Taxes or penalties owed to governmental units -- 11 U.S.C. § 507(a)(8). 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). Other -- Specify applicable paragraph of U.S.C. § 507(a)( ).

Amount entitled to priority: \$ 18,681

\* 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.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ 18,681

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:

Date: 1/21/11

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.

Jennifer Sebenius - Director of Licensing

Penalty for presenting fraudulent claim. Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

FOR COURT USE ONLY Urban Brands 00623

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

<b>In re:</b>	)	<b>Chapter 11</b>
	)	
<b>Urban Brands, Inc., et al,</b>	)	<b>Case No. 10-13005-KJC</b>
	)	
<b>Debtors.</b>	)	

**NOTICE OF RECLAMATION DEMAND AND CLAIM**

PLEASE TAKE NOTICE that, pursuant to section 2-702 of the Uniform Commercial Code, Bankruptcy Code section 546(c)(1) and applicable non-bankruptcy law, Acme Accessories, Inc. ("Acme") hereby files this notice of delivery of written demand on the above-captioned debtors and debtors-in-possession (the "Debtors"), to reclaim certain goods that are subject to reclamation. Each of the elements for reclamation are met, and Acme therefore made written demand for reclamation of goods sold to and received by the Debtor within 45 days of its petition date. Attached hereto as Exhibit A and incorporated herein by reference is (1) a true and correct copy of that letter, dated October 8, 2010, (2) proof of attempted facsimile delivery on October 8, 2010 to the only facsimile number Acme has for the Debtors, and (3) proof of UPS delivery on October 11, 2010. Acme reserves all rights, remedies and interests with respect to the subject goods, which includes but is not limited to the right to assert an administrative priority claim pursuant to Bankruptcy Code section 503(b)(9).

Dated: October 13, 2010

Respectfully submitted,

/s/ Lori Sinanyan  
Lori Sinanyan (Cal. State Bar No. 209975)  
JONES DAY  
555 S. Flower Street, Fiftieth Floor  
Los Angeles, CA 90071  
Telephone: 213-489-3939  
Facsimile: 213-243-2539  
Attorneys for ACME ACCESSORIES, INC.

**EXHIBIT A**

**Acme Accessories, Inc.**

4201 Baldwin Ave., El Monte, CA 91731

Voice 626.459.4188 Fax 626.459.4189

Email [Jennifer@acmeacc.com](mailto:Jennifer@acmeacc.com)

October 8, 2010

***Via Overnight Delivery and Facsimile***

Stephen A. Feldman, Chief Financial Officer  
Urban Brands, Inc.  
100 Metro Way  
Secaucus, NJ 07094  
Facsimile: 201-319-9097

**Re: *In re Urban Brands, Inc. (Delaware Case No. 10-13005-KJC)*  
*Acme Accessories, Inc. Reclamation Demand***

Dear Mr. Feldman:

Urban Brands, Inc. and certain of its subsidiaries and affiliates (collectively, "Urban Brands") filed petitions for relief under chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code") on September 21, 2010 in the United States Bankruptcy Court for the District of Delaware.

Acme Accessories, Inc. ("Acme"), hereby makes demand on Urban Brands for the return of all goods consisting of shipments by Acme and deliveries received by Urban Brands during the applicable periods set forth in Bankruptcy Code § 546(c). Such demand is made pursuant to the applicable state statute or statutes codifying Uniform Commercial Code § 2-702 and Bankruptcy Code § 546(c). Specifically, this demand covers Invoice Nos. 59875 and 59876 totaling \$18,681 for black and violet oversized bow hobo bags that were sent by Acme to Urban Brands, delivery acknowledged on September 20, 2010 (collectively, the "Goods"). A copy of these invoices, the Urban Brands purchase orders, pictures of the goods, and acknowledgment of receipt on the part of Urban Brands are attached hereto as Exhibit I. Acme sold all of the Goods identified by these invoices in the ordinary course of business, and Urban Brands received such Goods while insolvent.

In light of Urban Brand's bankruptcy filing, you are further notified that all Goods subject to our right of reclamation should be protected. Acme demands that Urban Brands *immediately* (a) segregate the Goods, (b) not use the Goods for any purpose whatsoever except those specifically authorized following a notice and hearing by the Bankruptcy Court, (c) provide an inventory of all Goods in Urban Brands' possession as of today's date, and (d) return all Goods to Acme by contacting Elva Chang, 626-459-4188 x109 for instructions. In the event you are unable to segregate our shipments and affect a return, we hereby demand immediate payment for the Goods that have been delivered and received and are covered by our legal rights to reclaim such goods.

While Acme has made every effort to provide a complete list of all goods shipped during the reclamation period, Acme continues to review its accounts with Urban Brands and, therefore, reserves all rights to supplement this demand and the attached list of invoices. Should Acme learn of any shipments of goods not included herein, such invoices will be provided to Urban Brands promptly.

In exercising its reclamation rights, Acme expressly reserves all of its rights, remedies or claims, which it may possess under any applicable laws and in equity, including without limitation, its right to an administrative expense claim under Bankruptcy Code § 503(b)(9).

Sincerely,



Jennifer Sebenius/

Director of Licensing

Enclosures (1)

4201 Baldwin Ave. El Monte, CA 91731  
phone 626-459-4188 fax 626-459-4189

**ACME ACCESSORIES, INC.**

# Fax

**To:** Urban Brands/Stephen Feldman      **From:** Jennifer Sebenius  
**Fax:** 201-318-9097      **Pages:** 11 pages, including cover  
**Phone:**      **Date:** 10/8/2010  
**Re:** Reclamation demand      **CC:**  
 Urgent     For Review     Please Comment     Please Reply     Please Recycle

**TRANSMISSION VERIFICATION REPORT**

TIME : 10/08/2010 15:46  
NAME : ACME ACCESSORIES INC  
FAX : 6264594189  
TEL : 6264594188  
SER. # : BRDJ2J708756

DATE, TIME  
FAX NO. /NAME  
DURATION  
PAGE(S)  
RESULT  
MODE

10/08 15:46  
12013199097  
00:00:00  
00  
BUSY  
STANDARD

**TRANSMISSION VERIFICATION REPORT**

TIME : 10/08/2010 16:13  
NAME : ACME  
FAX : 6264594189  
TEL : 6264594188  
SER. # : BROH7J695392

DATE, TIME  
FAX NO. /NAME  
DURATION  
PAGE(S)  
RESULT  
MODE

10/08 16:13  
12013199097  
00:00:00  
00  
BUSY  
STANDARD



## Proof of Delivery

Dear Customer,

This notice serves as proof of delivery for the shipment listed below.

**Tracking Number:** 1ZA3142V0150410851  
**Service:** NEXT DAY AIR  
**Weight:** 1.00 Lb  
**Shipped/Billed On:** 10/08/2010  
**Delivered On:** 10/11/2010 9:40 A.M.  
**Delivered To:** ASHLEY STEWART  
100 METRO WAY  
SECAUCUS, NJ, US 07094  
**Signed By:** CASTILLO  
**Location:** MAIL ROOM

Thank you for giving us this opportunity to serve you.

Sincerely,

UPS

Tracking results provided by UPS: 10/11/2010 1:59 P.M. ET

# ACME ACCESSORIES, INC.

4201 Baldwin Ave., El Monte, CA 91731

TEL: (626) 459-4188 FAX: (626) 459-4189

# CREDIT DEPARTMENT

**Invoice 59875**

Customer: UBAS

Bill To:

CORPORATE OFFICE  
URBANBRANDS ASHLEY STEWART  
100 METRO WAY  
SECAUCUS, NJ 07094  
USA

Ship To:

UBI WAREHOUSE - ASHLEY STEWART  
100 METRO WAY  
SECAUCUS, NJ 07094 USA

Date		Ship Via		F.O.B.		Terms		
09/14/10		NET GROUP		Origin		10 EGN-30		
Purchase Order Number			Order Date		Salesperson		Department Number	
15089/AG4440			09/24/10		AG		B	
Required	Ship	B.O.	Item Number	Description	Tax	Unit Price	Amount	
1212	1212		BG3076BK	BLACK OVERSIZED BOW HOBO BAG	N	9.75	11817.00	
608	608		BG3076VI	VIOLET OVERSIZED BOW HOBO BAG	N	9.75	5928.00	

CTNS#1-37 @52LBS @32PCS; #38 @50LBS @28PCS---BLACK  
# 39-67 @52LBS @32PCS---VIOLET

TOTAL :57 CTNS @2982LBS @1820PCS

\*\*\*PCS PREPACK\*\*\*

G. JS MAY NOT BE RETURNED WITHOUT OUR PRIOR WRITTEN CONSENTS. ALL CLAIMS MUST BE MADE WITHIN 5 DAYS AFTER RECEIPT OF GOODS. PLEASE PAY FROM THIS INVOICE IF PAYMENT IS NOT MADE AS PER TERMS INDICATED ON THIS INVOICE A FINANCE CHARGE OF 1 1/2 % (18% ANNUAL RATE) OR THE LEGAL MAXIMUM WILL BE CHARGED ON PAST DUE AMOUNT.

NonTaxable Subtotal	17745.00
Taxable Subtotal	0.00
Tax	0.00
<b>Total</b>	<b>17745.00</b>



6/14/10 Ag #4440

WHITE GLOVES / UBUS

# URBAN DRABARDS

1001 Linden Hwy  
Sharonville, OH 43084  
201-319-8005 - Fax 201-319-4207

ASHLEY STEWART  
 E-COMMERCE

Wash - 1001 Linden Hwy Sharonville, OH 43084

**Handwritten:** Ashley Stewart  
E-Commerce  
1001 Linden Hwy Sharonville, OH 43084

PURCHASE ORDER

COMMERCIAL ORDER

E-COMMERCE ORDER

Ship To: 6010 Westmoreland Ave  
1001 Westmoreland Ave  
Sharonville, OH 43084  
United States of America

Bill To: Corporate Office  
601 Westmoreland Ave  
Sharonville, OH 43084  
United States of America

Entry Code: To be selected after  
to be selected after -  
to be selected after -

AGG76  
9/20/10  
5/20/10

SL24 S# 21780

59875

2008-08

Order No	Order Date	Order Description	Qty	Unit Price	Total Price
10004	6/14/10	White Glove / UBUS	1	1,000.00	1,000.00
Total Price					1,000.00

Item	Description	Qty	Unit Price	Total Price
1	White Glove / UBUS	1	1,000.00	1,000.00
Total Price				1,000.00

Local packs on PO: 1,312.00 Total Due Court: 77,823.00 Tax on Retail: 53,925.00 DPO: 66.9 1 Total No Qty: 1,028

Add 3" to strap  
TOP 13 7/5  
Wk F-14 1/2 B-13  
V3 F-075 B-13

6/28 P.P. \$ 30.61  
7/22 woven label & handbag tag \$ 79 (95%)  
8/09 TOP \$ 13.44

6/23/10 P.P. sent  
6/25/10 P.P. approved.  
7/12/10 TR received  
7/16/10 woven label, handbag tag ordered  
7/22/10 woven label & handbag tag rec'd.  
7/28/10 give to Michael and ship from Shanghai (iv label)  
8/09/10 TOP sent (UPSR1ZAK142N075D337617)  
8/13/10 TOP approved

Black  
ADHIBI SIKHANI  
25041 B82078  
2009083049  
09/15/10

VIOLET  
ADHIBI SIKHANI  
25041 B82078  
2009083049  
09/15/10

# ACME ACCESSORIES, INC.

4201 Baldwin Ave., El Monte, CA 91731

TEL: (626) 459-4188 FAX: (626) 459-4189

# CREDIT DEPARTMENT

Invoice 59876

Customer UBAS

Bill To:

CORPORATE OFFICE  
URBANBRANDS-ASHLEY STEWART  
100 METRO WAY  
SECAUCUS, NJ 07094  
USA

Ship To:

UBI WAREHOUSE - ASHLEY STEWART  
100 METRO WAY  
SECAUCUS, NJ 07094 USA

Date		Ship Via		F.O.B.		Terms		
09/14/10		NET GROUP		Origin		10 EOM+30		
Purchase Order Number			Order Date		Salesperson		Department Number	
15077(AG4480)			08/24/10		AG		81	
Quantity		B.O.	Item Number	Description	Tax	Unit Price	Amount	
Required	Ship							
60	60		BG3075BK	BLACK OVERSIZED BOW HOBO BAG	N	9.75	585.00	
36	36		BG3075VI	VIOLET OVERSIZED BOW HOBO BAG	N	9.75	351.00	

CTNS #1 @ 52LBS @ 32PCS #2 @ 50LBS @ 28PCS - BLACK  
# 3 @ 57LBS @ 36PCS - VIOLET

TOTAL : THREE CTNS @ 160LBS @ 96PCS

PREPACK

G. JS. MAY NOT BE RETURNED WITHOUT OUR PRIOR WRITTEN CONSENTS. ALL CLAIMS MUST BE MADE WITHIN 8 DAYS AFTER RECEIPT OF GOODS. PLEASE PAY FROM THIS INVOICE IF PAYMENT IS NOT MADE AS PER TERMS INDICATED ON THIS INVOICE A FINANCE CHARGE OF 1 1/2 % (18% ANNUAL RATE) OR THE LEGAL MAXIMUM WILL BE CHARGED ON PAST DUE AMOUNT.

Non Taxable Subtotal	836.00
Taxable Subtotal	0.00
Tax	0.00
<b>Total</b>	<b>836.00</b>

# UBR/ NBRANDS

100 Metro Way  
Secaucus, NJ 07094  
201-319-9099 • Fax 201-319-8097

UB# 61085 / UBIST

Purchase order

7/12/10

PURCHASE ORDER

ORIGINAL ORDER

CONTRIBUTING ORDER

Ship to:  
100 Metro Way  
Secaucus, NJ 07094  
United States of America

Vendor: ZIGAT  
ACME ACCESSORIES INC.  
42003 CALIFORNIA AVENUE  
EL MONTE, CA 91731  
United States of America

1. This purchase order must appear on:
  - a. All documents
  - b. Each individual carton
  - c. Box of packing
2. Refer to our Packing & Shipping guide for all United Brands requirements.
3. This purchase order is your agreement to pay any and all charges indicated on your invoice, with all requirements appear on the back and reverse side thereof.
4. Production samples shall be submitted for approval prior to shipping new designs.

Bill to:  
Corporate Office  
100 Metro Way  
Secaucus, NJ 07094  
United States of America

Entry date: 6/29/10  
To be received after: 9/20/10  
To be received before: 9/23/10

INVOICE  
59876

Buyer: 208 Newark to Westropolo  
Dept: 51 Warehouse P  
Sales Dept: 9411  
Class: ALL  
Term: 10 EOM + 30  
Vendor Style: 5714  
Description: Dress Suits  
Elt 528 PR 0302

Freight: 4 RESIDENT FREIGHT  
FOR SHIPPING POINT  
SHIP VIA: Expedited Services  
Contract:  
Currency: USD U.S. Dollars  
Elt 528 PR 0302

Vendor Style	Style Number	Description	Elt 528 PR 0302	N/S	QTY	Total Qty
58820	804 SHORT SLEEVE	SHIRT	1	60	60	60
5714	Style Pack Totals:		96	36	36	36
				9,75	Retail:	20,50
						66,9
						96

Total packs on PO: 60,00  
Total Ext Comp: 750,00  
Total Ext Retail: 2,832,00  
Total PO Qty: 96

6/23/10 P.P. sent  
6/25/10 P.P. approved  
9/12/10 TIX received.  
7/08/10 woven label, hand bagging ordered  
7/22/10 label & tag rec'd.

7/28/10 Give to Michael and ship from Shanghai (TIX label)  
8/09/10 Top sent (UPSA 1E43145WB 35B 357617)

6/23 P.P. \$ 20 \$1  
7/22 woven label & hand bagging \$ 21.50 (96%)  
8/09 TOP \$ 12.50

IMPORT

BACK  
NATIONAL DISTRIBUTION  
28041 BGS078  
200802948  
7/12/10

VIAJER  
NATIONAL DISTRIBUTION  
28041 BGS078  
200802947  
7/12/10

Color: Violet



Color: Black



**SHIPPER**  
 ACME ACCESSORIES, INC.  
 4201 BALDWIN AVENUE  
 EL MONTE, CA 91731  
 TEL: 626-459-4199/FAX: 4189

**CONSIGNEE- POINT OF DESTINATION**  
 ASHLEY STEWART INC.  
 DIVISION OF URBAN BRANDS  
 100 METRO WAY  
 SECAUCUS, NJ 07094

**BILL TO:** Acme Accessories, Inc.

**CARRIER: HET GROUP INC.**  
 Call Susan for appt. 24HRS in advance  
 before 12:00 pm noon. 201-919-9093 x2375

**DATE:**  
 09/15/2010

**DECLARE VALUE: \$18,700.00**  
**PER: 60 CTNS ON 3 PALLETS**

# OF CTNS	PO#	DEPT.#	INVOICE #	BRAND-NAM	DESCRIPTIONS	WEIGHT
57	15088	51	69875	ASHLEY S	black/violet oversized bow hogo bag	2,985
3	15077	51	59876	ASHLEY S	black/violet oversized bow hogo bag	160
"Envelope containing packing lists and invoices"						

**60 CTNS ON 3 PALLETS** **3125 LBS**

**SHIPPER'S SIGNATURE:**  **DATED SHIPPED:**  **DRIVER'S SIGNATURE:** *[Signature]* **DATED PICKED UP:** 9/15/10

ACME ACCESSORIES, INC.  
 4301 BALDWIN AVENUE  
 EL MONTE, CA 91731  
 TEL: 826-459-4199/FAX: 4189

CONSIGNEE: POINT OF DESTINATION  
 ASHLEY STEWART, INC.  
 DIVISION OF URBAN BRANDS  
 100 METRO WAY  
 SECAUCUS, NJ 07094

BILL TO: Acme Accessories, Inc.

CARRIER: HET GROUP INC.  
 Call Susan for appt. 24HRS in advance  
 before 12:00 pm noon. 201-318-8093 x2376

DATE: 08/15/2010

DECLARE VALUE: \$16,700.00  
 PER: 60 CTNS ON 3 PALLET

# OF CTNS	PO#	DEPT #	INVOICE #	BRAND NAME	DESCRIPTIONS	WEIGHT
67	18088	81	68878	ASHLEY'S	black/violet oversized bow hogo bag	2,088
3	18077	81	68878	ASHLEY'S	black/violet oversized bow hogo bag	160

\*Envelope containing packing list and invoices\*

URBAN BRANDS  
 Marketing Div.  
 100 Metro Way  
 Secaucus, NJ 07094

RECEIVED

Date: 7-20-10 Ctns: 60  
 Received By: MC  
 Time: 7:00 - 10:05  
 Comments: SPL

60 CTNS ON 3 PALLET 3125 LBS

SHIPPER'S SIGNATURE: [Signature] DATED SHIPPED: X DRIVER'S SIGNATURE: X DATED PICKED UP: X