

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

<hr/>	)	Chapter 11
	)	
URBAN BRANDS, INC., <u>et al.</u> , <sup>1</sup>	)	Case No. 10-_____ ( )
	)	
	)	Joint Administration Pending
Debtors.	)	
<hr/>		

**MOTION OF THE DEBTORS AND DEBTORS-IN-POSSESSION  
FOR ENTRY OF INTERIM AND FINAL ORDERS DETERMINING  
ADEQUATE ASSURANCE OF PAYMENT FOR FUTURE UTILITY SERVICES**

The above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) file this motion (the “Motion”) for the entry of interim and final orders, substantially in the forms attached hereto as Exhibit A and Exhibit B, respectively, prohibiting utility providers from altering or discontinuing service on account of prepetition invoices and establishing procedures for determining adequate assurance of payment for future utility services. In support of this Motion, the Debtors rely upon the *Declaration of Michael A. Abate in Support of First Day Motions* (the “Abate Declaration”) and respectfully state as follows:

---

<sup>1</sup> The Debtors in these cases, along with the last four digits of the federal tax identification number for each of the Debtors, are Urban Brands, Inc. (3678), 100% Girls Ltd. (4150), 100% Girls of Georgia, Inc. (4159), 100% Girls of New York, Inc. (2149), 100 Percent Girls of New Jersey, Inc. (4167), A.S. Interactive, Inc. (3472), Ashley Stewart Ltd. (4541), Ashley Stewart Apparel Corporation (4049), Ashley Stewart Clothing Company, Inc. (4051), Ashley Stewart Management Co., Inc. (4053), Ashley Stewart Woman Ltd. (4152), ASIL 6, Inc. (3996), ASNJ 10, Inc. (4004), Carraizo Alto Apparel Corporation (4651), Church Street Retail, Inc. (5954), Kid Spot Ltd. (2585), Kidspot of Delaware, Inc. (2596), Kidspot of Illinois, Inc. (2606), Kidspot of Michigan, Inc. (2603), Kidspot of New Jersey, Inc. (2601), Kidspot of Ohio, Inc. (4705), Kidspot of Pennsylvania, Inc. (2599), Kidspot of Texas, Inc. (3809), Large Apparel of Alabama, Inc. (0624), Large Apparel of California, Inc. (2129), Large Apparel of Connecticut, Inc. (5161), Large Apparel of District of Columbia, Inc. (8613), Large Apparel of Florida, Inc. (2209), Large Apparel of Georgia, Inc. (3894), Large Apparel of Illinois, Inc. (4650), Large Apparel of Indiana, Inc. (4055), Large Apparel of Louisiana, Inc. (3790), Large Apparel of Maryland, Inc. (5158), Large Apparel of Michigan, Inc. (9420), Large Apparel of Mississippi, Inc. (5913), Large Apparel of Missouri, Inc. (2135), Large Apparel of New Jersey, Inc. (5157), Large Apparel of New York, Inc. (5956), Large Apparel of North Carolina, Inc. (8611), Large Apparel of Ohio, Inc. (3815), Large Apparel of Pennsylvania, Inc. (4057), Large Apparel of South Carolina, Inc. (2029), Large Apparel of Tennessee, Inc. (3895), Large Apparel of Texas, Inc. (3787), Large Apparel of Virginia, Inc. (2809), Large Apparel of Wisconsin, Inc. (3898), Marianne Ltd. (3940), Marianne USPR, Inc. (2193), Marianne VI, Inc. (2206), Metro Apparel of Kentucky, Inc. (7533), Metro Apparel of Massachusetts, Inc. (1367), The Essence of Body & Soul, Ltd. (4165), Urban Acquisition Corporation of New Jersey, Inc. (2976), Urban Acquisition Corporation of New York, Inc. (4103), and Urban Brands TM Holding Co. (5909). The Debtors’ corporate offices are located at 100 Metro Way, Secaucus, New Jersey 07094.

## **JURISDICTION**

1. This Court has jurisdiction over this Motion under 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue of this proceeding and this Motion in this District is proper under 28 U.S.C. §§ 1408 and 1409.

2. The statutory basis for the relief requested herein is section 366 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”).

## **BACKGROUND**

### **A. Introduction**

3. On September 21, 2010 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief (collectively, the “Chapter 11 Cases”) under chapter 11 of the Bankruptcy Code.

4. The Debtors continue to operate their business and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner or official committee of unsecured creditors has been appointed in these Chapter 11 Cases.

### **B. Overview of the Debtors’ Business**

5. The Debtors are a leading specialty retailer of fashion-forward and inspirational apparel for plus sized urban women under the brand name of Ashley Stewart. Urban Brands, Inc., a Delaware corporation, is the direct or indirect parent company of all of the Debtors. Until 2009, the Debtors also operated stores under the brand name of Marianne.

6. The Ashley Stewart concept was founded in 1991 and has grown to become a nationally-recognized brand. According to an October 2009 industry survey by the NPD Group, a nationally recognized firm specializing in apparel research, plus sized African American

women ranked Ashley Stewart third of all retailers, behind only Wal-Mart and Lane Bryant, as their favorite place to shop.

7. Ashley Stewart operates broadly in the women's apparel market, which the NPD Group estimates is approximately \$107 billion. Within women's fashion, Ashley Stewart focuses on the plus sized market, which is estimated to be over \$18 billion and growing. Within this subset of the market, Ashley Stewart focuses on the underserved urban market, particularly the African American and Hispanic consumer, two of the fastest growing segments of the U.S. population. Ashley Stewart is one of the few concepts focusing directly on these particular niche markets.

8. As of the Petition Date, the Debtors operate approximately 210 stores in 26 states with approximately 2,100 employees, the majority of which are minority women. The store base is reinforced by a strong online presence through AshleyStewart.com, providing both a marketing tool as well as an additional outlet for Ashley Stewart customers.

9. Despite the strength of their brand names and success at individual store locations, the Debtors began suffering from cash flow/liquidity problems in 2007, especially in their Marianne division. The Debtors' financial difficulties continued in 2008 with the slow down in the overall economy. As part of a strategic initiative to strengthen their balance sheet and improve their liquidity by focusing exclusively on the Ashley Stewart brand, in February 2008, the Debtors began divesting themselves of all of their Marianne stores. The proceeds from the Marianne divestitures, coupled with the reduction of the working capital investment needed to support the Marianne brand name, provided improvement in operating results and cash flow during fiscal year 2009 (ending January 30, 2010). Unfortunately, although the Debtors significantly reduced their net losses from approximately \$44.3 million in 2008 to \$28.6 million

in 2009, the business continued to operate at a loss. Additionally, from fiscal year 2008 to fiscal year 2009, the Debtors net sales decreased from \$179.6 million to \$174.6 million.

**C. The Debtors' Capital and Debt Structure**

10. The Debtors are borrowers under a Loan and Security Agreement dated as of September 3, 2004 (the "Prepetition Financing Agreement"), with Bank of America, N.A. (successor by merger to LaSalle Retail Finance, a Division of LaSalle Business Credit, LLC, as agent for LaSalle Bank Midwest National Association f/k/a Standard Federal Bank National Association) (the "Lender"). The Prepetition Financing Agreement was an asset-based facility with a maturity date of September 10, 2010. The availability for borrowings and letter of credit obligations under the Prepetition Financing Agreement was capped at \$6.5 million and is further limited to an amount supported by a borrowing base consisting of certain cash, certain accounts receivable and eligible inventory. As of the Petition Date, the Debtors owe only approximately \$2,251,651 plus interest on the facility with an additional \$2,366,324 in outstanding letters of credit (all of which are fully collateralized by the Debtors' cash).

11. In April 2004, the Debtors entered into a Note Purchase Agreement with a group of institutional investors led by Trimaran Fund II, L.L.C. ("Trimaran"), the Debtors' largest equity holder, and certain officers, employees and consultants of the Debtors. From August 2007 to November 2009, the Debtors entered into five additional note purchase agreements to raise additional capital. In total, the Debtors sold \$58,500,000 in senior unsecured notes (the "Notes"). As of the Petition Date, the Debtors owe approximately \$81.3 million on account outstanding principle and interest on the Notes.

**D. Objectives of Chapter 11 Filing**

12. In April 2010, the Debtors engaged Oppenheimer & Co. Inc. ("Oppenheimer") to assist the Debtors in searching for additional equity and/or mezzanine financing. Following exhaustive efforts to locate additional capital, the Debtors determined that there was insufficient interest in the market for this additional financing and, as a result, the Debtors' best alternative to preserve the Debtors' business as a going concern and maximize the value of their assets was to pursue a sale of all or substantially all the Debtors' assets.

13. Accordingly, in August 2010, Oppenheimer expanded its marketing efforts to solicit interest from prospective purchasers of the Debtors and their assets as a going-concern. As a result of this process, New Ashley Stewart, LLC ("New Ashley" or the "Stalking Horse Bidder") emerged as the party submitting the highest and best bid for the Debtors' assets. Accordingly, the Debtors, with the approval of their board of directors, engaged in active negotiations with New Ashley regarding a potential going concern transaction and, on September 8, 2010, the Debtors and New Ashley executed a non-binding letter of intent. Following the execution of the letter of intent, the Debtors and their advisors actively negotiated with New Ashley regarding the definitive terms and conditions of an asset purchase agreement. The Debtors expect that on or shortly after the Petition Date, they will execute an asset purchase agreement with New Ashley (the "New Ashley Purchase Agreement"), which the Debtors will seek Court approval of pursuant to section 363 of the Bankruptcy Code following a Court sanctioned auction process.

14. The Debtors believe that a going-concern sale of the Debtors' business presents the best opportunity to maximize recoveries for creditors and preserve thousands of jobs for the Debtors' employees. Accordingly, the Debtors expect to file a sale procedures motion on the

first day of these Chapter 11 Cases and continue their efforts to solicit bids from other potentially interested parties.

**E. The Utility Providers**

15. In the ordinary course of their business, the Debtors incur utility expenses for water, sewer service, electricity, natural gas, telephone service, internet service, waste management service and other services. Approximately 160 utility providers (as such term is used in section 366 of the Bankruptcy Code, collectively, the “Utility Providers”) provide these services through approximately 706 accounts. The Utility Providers are listed on Exhibit 1 to the interim order and incorporated herein by reference (the “Utility Service List”).<sup>2</sup> The Utility Providers do not include parties that are obligated to provide services to the Debtors pursuant to the terms of a contract. On average, the Debtors spend approximately \$400,000 each month on utility costs.

16. Uninterrupted utility services are essential to the Debtors’ ongoing operations and, therefore, to the success of these Chapter 11 Cases. Simply put, without utility services, the Debtors’ operations will shut down.

**F. Proposed Adequate Assurance**

17. Based upon cash flow from operations and borrowings under their proposed postpetition credit facility (the “DIP Facility”), the Debtors expect to have ample liquidity to timely pay all postpetition obligations owed to their Utility Providers.

---

<sup>2</sup> Although the Debtors believe that the Utility Service List includes all of their Utility Providers, the Debtors reserve the right, without the need for further order of the Court, to supplement the Utility Service List if any Utility Provider has been omitted. Additionally, the listing of an entity on the Utility Service List is not an admission that such entity is a utility within the meaning of section 366 of the Bankruptcy Code, and the Debtors reserve the right to contest any such characterization in the future.

18. Nevertheless, to provide additional assurance of payment for future services to the Utility Providers, the Debtors will deposit \$200,000 (the “Utility Deposit”) into a newly created, half-month segregated, interest-bearing account within 20 days of the Petition Date (the “Utility Deposit Account” and together with the DIP Facility and cash flow from operations, the “Proposed Adequate Assurance”). This amount represents a sum equal to 50% of the Debtors’ estimated monthly cost of utility service with respect to those Utility Providers paid directly by the Debtors. The Debtors submit that the Proposed Adequate Assurance provides protection well in excess of that required to grant sufficient adequate assurance to the Utility Providers.

19. Notwithstanding the Proposed Adequate Assurance, if a Utility Provider is not satisfied that the establishment of the Utility Deposit Account provides adequate assurance of future payment, the Debtors propose the following procedures (the “Procedures”) under which the Utility Provider may make additional requests for adequate assurance:

- a. If a Utility Provider is not satisfied with the assurance of future payment provided by the Debtors, the Utility Provider must serve a written request setting forth the location(s) at which the given utility services are provided, the account number(s) for such location(s), the outstanding balance for each account and a summary of the Debtors’ payment history in each account (each, a “Request”).
- b. The Request must be served upon the Debtors at the following addresses: (i) Urban Brands, Inc., 100 Metro Way, Secaucus, New Jersey 07094, Attn.: Michael Abate; and (ii) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801, Attn.: Mark D. Collins, Esq., Michael J. Merchant, Esq., and Paul N. Heath, Esq.
- c. Without further order of the Court, the Debtors may enter into agreements granting additional adequate assurance to a Utility Provider serving a timely Request if the Debtors in their discretion determine that the Request is reasonable or if the parties negotiate alternate consensual provisions.
- d. If the Debtors believe that a Request is unreasonable, the Debtors shall file a motion pursuant to section 366(c) of the Bankruptcy Code (a “Determination Motion”) within 30 days or receipt of a Request. The

Determination Motion shall seek a determination from the Court that the Utility Deposit Account, plus any additional consideration offered by the Debtors, constitutes adequate assurance of payment. Pending notice and a hearing of the Determination Motion, the Utility Provider that is the subject of the Determination Motion may not alter, refuse or discontinue services to the Debtors or recover or set off against a prepetition deposit.

- e. Any Utility Provider that fails to make a Request shall be deemed to be satisfied that the Debtors' Adequate Assurance provides adequate assurance of payment to such Utility Provider within the meaning of section 366 of the Bankruptcy Code.

20. To the extent the Debtors subsequently identify additional providers of utilities, the Debtors seek authority, in their sole discretion, to amend the Utility Service List to add or remove any Utility Provider. The Debtors will serve a copy of this Motion, along with the applicable portion of the amended Utility Service List and any order entered in connection with this Motion, to those Utility Providers that are subsequently added to the Utility Service List. Any subsequently added Utility Provider that objects to the Debtors' Adequate Assurance will be subject to the Procedures.

21. The Debtors further request that all Utility Providers, including subsequently added Utility Providers, be prohibited from altering, refusing or discontinuing utility services to the Debtors absent further order of the Court.

#### **RELIEF REQUESTED**

22. By this Motion, the Debtors seek entry of interim and final orders: (a) determining that the Utility Providers have been provided with adequate assurance of payment within the meaning of section 366 of the Bankruptcy Code by the Debtors' establishment of the Utility Deposit Account; (b) approving the Debtors' proposed procedures whereby Utility Providers may request additional or different adequate assurance; (c) prohibiting the Utility Providers from altering, refusing or discontinuing services on account of prepetition



amounts outstanding and on account of any perceived inadequacy of the Debtors' proposed adequate assurance; and (d) determining that the Debtors are not required to provide any additional adequate assurance beyond what is proposed by this Motion.

### **BASIS FOR RELIEF**

23. Section 366(c)(2) of the Bankruptcy Code provides that a Utility Provider may discontinue its services to a debtor if the debtor has not furnished adequate assurance of payment within 30 days after the petition date. Congress enacted section 366 to protect debtors from utility service cutoffs upon a bankruptcy filing while providing utility companies with adequate assurance that the debtors will pay for postpetition services. See H.R. REP. No. 95-595, at 350 (1978), reprinted in 1978 U.S.C.C.A.N. 5963, 6306. Accordingly, section 366 protects debtors by prohibiting utilities from altering, refusing or discontinuing services to a debtor solely on account of unpaid prepetition amounts for a period of 30 days after a chapter 11 filing. At the same time, it protects utilities by permitting them to alter, refuse or discontinue service after 30 days if the debtor has not furnished "adequate assurance" of payment in a form "satisfactory" to the utility.

24. Section 366(c) also restricts the factors that a court may consider when determining whether an adequate assurance payment is in fact adequate. Specifically, courts may no longer consider (a) the absence of a security deposit before a debtor's petition date, (b) a debtor's history of timely payments, or (c) the availability of an administrative expense priority when determining the amount of a deposit. Notwithstanding these noteworthy changes, Congress did not abrogate the bankruptcy court's right to determine the amount of adequate assurance necessary or change the fundamental requirement that assurance of payment must simply be "adequate."

25. While section 366(c) limits the factors a court can consider when determining whether a debtor has provided adequate assurance of payment, it does not limit the court's ability to determine the amount of payment necessary, if any, to provide such adequate assurance. Instead, section 366(c) gives courts the same discretion in determining the amount of payment necessary for adequate assurance that they previously had under section 366(b). Compare 11 U.S.C. § 366(b) (2005) ("On request of a party in interest and after notice and a hearing, the court may order reasonable modification of the amount of the deposit or other security necessary to provide adequate assurance of payment.") with 11 U.S.C. § 366(c)(3)(A) (2005) ("On request of a party in interest and after notice and a hearing, the court may order modification of the amount of an assurance payment under paragraph (2).").

26. In addition, it is well established that section 366(b) permits a court to find that no payment at all is necessary to provide a utility with adequate assurance of payment. See Virginia Elec. & Power Co. v. Caldor Inc.-N.Y., 117 F.3d 646, 650 (2d Cir. 1997) ("Even assuming that 'other security' should be interpreted narrowly, . . . a bankruptcy court's authority to 'modify' the level of the 'deposit or other security' provided for under § 366(b), includes the power to require 'no deposit or other security' where none is necessary to provide a utility supplier with 'adequate assurance of payment.'"). This principle may be applicable in cases where the debtor has made prepetition deposits or prepayments for services that utilities will ultimately render postpetition. See 11 U.S.C. § 366(c)(1)(A)(v) (recognizing a prepayment for postpetition services as adequate assurance). Accordingly, even after the 2005 amendments to section 366, courts continue to have discretion to determine the amount of adequate assurance payments and, where appropriate, to determine that no such payment is necessary.

27. Further, section 366(c), like section 366(b), requires only that a utility's assurance of payment be "adequate." Courts recognize that adequate assurance of performance does not constitute an absolute guarantee of a debtor's ability to pay. See, e.g., In re Steinebach, 303 B.R. 634, 641 (Bankr. D. Ariz. 2004) ("Adequate assurance of payment is not, however, absolute assurance. . . . [A] Bankruptcy Court is not required to give a utility provider the equivalent of a guarantee of payment, but must only determine that the utility is not subject to any unreasonable risk of non-payment for postpetition services.") (citing In re Adelphia Bus. Solutions, Inc., 280 B.R. 63, 80 (Bankr. S.D.N.Y. 2002)); see also In re Caldor, Inc.-N.Y., 199 B.R. 1, 3 (Bankr. S.D.N.Y. 1996) (section 366(b) "does not require an 'absolute guarantee of payment'"), aff'd sub nom. Virginia Elec. & Power Co. v. Caldor, Inc.-N.Y., 117 F.3d 646 (2d Cir. 1997). Courts also have recognized that, in determining the requisite level of adequate assurance, bankruptcy courts should "focus 'upon the need of the utility for assurance, and to require that the debtor supply no more than that, since the debtor almost perforce has a conflicting need to conserve scarce financial resources.'" Virginia Elec. & Power Co., 117 F.3d at 650 (emphasis in original); see also In re Penn. Cent. Transp. Co., 467 F.2d 100, 103-04 (3d Cir. 1972) (affirming bankruptcy court's ruling that no utility deposits were necessary where such deposits would likely "jeopardize the continuing operation of the [debtor] merely to give further security to suppliers who already are reasonably protected"). Accordingly, demands by a utility for a guarantee of payment should be refused when the debtor's specific circumstances already afford adequate assurance of payment.

28. The Debtors submit that the Utility Deposit Account provides more than adequate assurance of future payment. Furthermore, contemporaneously herewith, the Debtors are seeking approval of a debtor-in-possession financing facility that will enable them to pay their

operating costs, including utility costs, as they come due. The Debtors anticipate having sufficient resources to pay, and intend to pay, all valid postpetition obligations for utility services in a timely manner, especially considering that the aggregate amount of the Debtors' utility obligations is not overwhelming. In addition, the Debtors have a powerful incentive to stay current on their utility obligations because of their reliance on utility services for the operation of their business. These factors, which the Court may and should consider when determining the amount of any adequate assurance payments, justify a finding that the Debtors' Proposed Adequate Assurance is more than sufficient to assure the Utility Providers of future payment.

29. The Court has granted similar relief to that requested herein in a number of cases in this District. See, e.g., In re Aleris International, Inc., Case No. 09-10478 (BLS) (Bankr. D. Del. Mar. 17, 2010) (final order deeming utilities adequately assured where debtors established a segregated account containing a sum equal to two weeks of the debtors' estimated monthly cost of utility services); In re The Fairchild Corporation, Case No. 09-10899 (CSS) (Bankr. D. Del. Mar. 20, 2010) (order deeming utilities adequately assured where debtors established a segregated account containing a sum equal to 50% of the debtor's estimated monthly cost of utility services); In re Gottschalks Inc., Case No. 09-10157 (KJC) (Bankr. D. Del. Feb. 12, 2010) (final order deeming utilities adequately assured where debtors established a segregated account containing a sum equal to 50% of the debtor's estimated monthly cost of utility services); In re Linens Holding Co., Case No. 08-10832 (CSS) (Bankr. D. Del. May 28, 2010) (same); In re Buffets Holdings, Inc., Case No. 08-10141 (MFW) (Bankr. D. Del. Jan. 23, 2008) (interim order deeming utilities adequately assured where debtors established a segregated account containing a sum equal to 50% of the debtor's estimated monthly cost of utility services); In re American Home Mortgage Holdings, Inc., Case No. 07-11047 (CSS) (Bankr. D. Del. Sept. 4, 2007)

(deeming utilities adequately assured where the debtors established segregated account containing an amount equal to 50% of the debtors' estimated monthly cost of utility service); In re Global Home Products LLC, Case No. 06-10340 (KG) (Bankr. D. Del. May 4, 2006) (same); In re New Century TRS Holdings, Inc., Case No. 07-10416 (KJC) (Bankr. D. Del. Apr. 24, 2007) (deeming utilities adequately assured where debtor provided two-week deposit for utilities); In re Pliant, Case No. 06-10001 (MFW) (Bankr. D. Del. Feb. 8, 2006); In re Nobex Corp., Case No. 05-20050 (MFW) (Bankr. D. Del. Dec. 21, 2005); In re FLYi, Inc., Case No. 05-20011 (MFW) (Bankr. D. Del. Dec. 2, 2005).

30. Moreover, if a Utility Provider disagrees with the Debtors' analysis, the Procedures will enable the parties to negotiate and, if necessary, seek Court intervention without jeopardizing the Debtors' continuing operations. If a Utility Provider fails to file a timely Request, however, such Utility Provider should be deemed to consent to the Procedures and should be bound by the order granting the relief requested herein. See In re Syroco, Inc., Case No. 07-040912007, WL 2404295, at \*2 (Bankr. D.P.R. Aug. 22, 2007) (a utility provider's lack of objection, response or counter-demand after receiving notice of hearing on utilities motion, notice of interim order and notice of final hearing constitutes tacit acceptance of the debtor's proposed two-week cash deposit as adequate assurance of payment as such term is used in section 366 of the Bankruptcy Code).

31. The proposed Procedures are necessary in these Chapter 11 Cases. If they are not approved, the Debtors could be forced to address numerous requests by their Utility Providers in a disorganized manner during the critical first weeks of the cases. Moreover, the Debtors could be blindsided by a Utility Provider unilaterally deciding—on or after the 30th day following the Petition Date—that it is not adequately protected and will discontinue service or make an

exorbitant demand for payment to continue service. Discontinuation of utility service could essentially shut down operations, and any significant disruption of operations could put these Chapter 11 Cases in jeopardy.

### **DEBTORS' RESERVATION OF RIGHTS**

32. Nothing contained herein is intended to or should be construed as an admission of the validity of any claim against the Debtors, a waiver of the Debtors' rights to dispute any claim, or an approval or assumption of any agreement, contract or lease under section 365 of the Bankruptcy Code. The Debtors expressly reserve their rights to contest any invoice of a Utility Provider under applicable non-bankruptcy law. Likewise, if this Court grants the relief sought herein, any payment made pursuant to the Court's orders is not intended to and should not be construed as an admission of the validity of any claim or a waiver of the Debtors' rights to dispute such claim subsequently.

### **NOTICE**

33. No trustee, examiner or creditors' committee has been appointed in these chapter 11 cases. The Debtors have provided notice of this Motion by facsimile and/or overnight mail to: (a) the Office of the United States Trustee for the District of Delaware; (b) each of the Debtors' creditors holding the twenty (20) largest unsecured claims on a consolidated basis; (c) counsel to the Debtors' proposed postpetition secured lender; (d) counsel to Trimaran; (e) the Internal Revenue Service; (f) the United States Department of Justice and (g) the Utility Providers. As this Motion is seeking first-day relief, notice of this Motion and any order entered hereon will be served on all parties required by Local Rule 9013-1(m). Due to the urgency of the circumstances surrounding this Motion and the nature of the relief requested herein, the Debtors respectfully submit that no further notice of this Motion is required.

34. Following entry of the interim Order, the Debtors shall serve by United States mail, first class postage pre-paid, copies of the interim Order and a notice of hearing (the “Final Hearing”) to consider entry of the final Order (the “Final Hearing Notice”) on (a) the Office of the United States Trustee for the District of Delaware; (b) each of the Debtors’ creditors holding the twenty (20) largest unsecured claims on a consolidated basis; (c) counsel to the Debtors’ proposed postpetition secured lender; (d) counsel to Trimaran; (e) the Internal Revenue Service; (f) the United States Department of Justice; (g) the Utility Providers; and (h) all parties who have timely filed requests for notice under Bankruptcy Rule 2002.

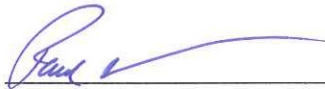
**NO PRIOR REQUEST**

35. No prior motion for the relief requested herein has been made to this or any other court.

WHEREFORE, the Debtors respectfully request that this Court (i) immediately enter an interim Order, substantially in the form attached hereto as Exhibit A, and set a date for the Final Hearing; (ii) at the Final Hearing, enter a final Order granting the relief requested herein; and (iii) grant such other and further relief as this Court deems appropriate.

Dated: September 21, 2010  
Wilmington, Delaware

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Paul N. Heath", is written over a horizontal line.

Mark D. Collins (No. 2981)  
Michael J. Merchant (No. 3854)  
Paul N. Heath (No. 3704)  
RICHARDS, LAYTON & FINGER, P.A.  
One Rodney Square  
920 North King Street  
Wilmington, Delaware 19801  
Telephone: (302) 651-7700  
Facsimile: (302) 651-7701

*Proposed Attorneys for the Debtors and  
Debtors-in-Possession*



# **EXHIBIT A**

**(Interim Order)**

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

<u>In re:</u>	)	Chapter 11
	)	
URBAN BRANDS, INC., <u>et al.</u> , <sup>1</sup>	)	Case No. 10-_____ (___)
	)	
	)	Joint Administration Pending
<u>Debtors.</u>	)	

**INTERIM ORDER DETERMINING ADEQUATE  
ASSURANCE OF PAYMENT FOR FUTURE UTILITY SERVICES**

Upon the motion (the "Motion") of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") for entry of an order (this "Order") (a) determining that the Utility Providers<sup>2</sup> have been provided with adequate assurance of payment within the meaning of section 366 of the Bankruptcy Code by the Debtors' establishment of the Utility Deposit Account; (b) approving the Debtors' proposed procedures whereby Utility Providers may request additional or different adequate assurance; (c) prohibiting the Utility Providers from altering, refusing or discontinuing services on account of prepetition amounts outstanding and on

---

<sup>1</sup> The Debtors in these cases, along with the last four digits of the federal tax identification number for each of the Debtors, are Urban Brands, Inc. (3678), 100% Girls Ltd. (4150), 100% Girls of Georgia, Inc. (4159), 100% Girls of New York, Inc. (2149), 100 Percent Girls of New Jersey, Inc. (4167), A.S. Interactive, Inc. (3472), Ashley Stewart Ltd. (4541), Ashley Stewart Apparel Corporation (4049), Ashley Stewart Clothing Company, Inc. (4051), Ashley Stewart Management Co., Inc. (4053), Ashley Stewart Woman Ltd. (4152), ASIL 6, Inc. (3996), ASNJ 10, Inc. (4004), Carraizo Alto Apparel Corporation (4651), Church Street Retail, Inc. (5954), Kid Spot Ltd. (2585), Kidspot of Delaware, Inc. (2596), Kidspot of Illinois, Inc. (2606), Kidspot of Michigan, Inc. (2603), Kidspot of New Jersey, Inc. (2601), Kidspot of Ohio, Inc. (4705), Kidspot of Pennsylvania, Inc. (2599), Kidspot of Texas, Inc. (3809), Large Apparel of Alabama, Inc. (0624), Large Apparel of California, Inc. (2129), Large Apparel of Connecticut, Inc. (5161), Large Apparel of District of Columbia, Inc. (8613), Large Apparel of Florida, Inc. (2209), Large Apparel of Georgia, Inc. (3894), Large Apparel of Illinois, Inc. (4650), Large Apparel of Indiana, Inc. (4055), Large Apparel of Louisiana, Inc. (3790), Large Apparel of Maryland, Inc. (5158), Large Apparel of Michigan, Inc. (9420), Large Apparel of Mississippi, Inc. (5913), Large Apparel of Missouri, Inc. (2135), Large Apparel of New Jersey, Inc. (5157), Large Apparel of New York, Inc. (5956), Large Apparel of North Carolina, Inc. (8611), Large Apparel of Ohio, Inc. (3815), Large Apparel of Pennsylvania, Inc. (4057), Large Apparel of South Carolina, Inc. (2029), Large Apparel of Tennessee, Inc. (3895), Large Apparel of Texas, Inc. (3787), Large Apparel of Virginia, Inc. (2809), Large Apparel of Wisconsin, Inc. (3898), Marianne Ltd. (3940), Marianne USPR, Inc. (2193), Marianne VI, Inc. (2206), Metro Apparel of Kentucky, Inc. (7533), Metro Apparel of Massachusetts, Inc. (1367), The Essence of Body & Soul, Ltd. (4165), Urban Acquisition Corporation of New Jersey, Inc. (2976), Urban Acquisition Corporation of New York, Inc. (4103), and Urban Brands TM Holding Co. (5909). The Debtors' corporate offices are located at 100 Metro Way, Secaucus, New Jersey 07094.

<sup>2</sup> Capitalized terms not defined herein shall have the meanings ascribed to them in the Motion.

account of any perceived inadequacy of the Debtors' proposed adequate assurance; and (d) determining that the Debtors are not required to provide any additional adequate assurance beyond what is proposed by the Motion; and upon the *Declaration of Michael A. Abate in Support of First Day Motions*; and it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors and other parties in interest; and it appearing that failure to grant the relief requested in the Motion immediately will cause immediate and irreparable harm to the Debtors; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this Motion is a core proceeding pursuant to 28 U.S.C. §157(b); and it appearing that venue of this proceeding and this Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of this Motion and the opportunity for a hearing on this Motion was appropriate under the particular circumstances; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED that:

1. The Motion is GRANTED on an interim basis.
2. Except in accordance with the procedures set forth below, and until the entry of a subsequent order of this Court, to be considered at the Final Hearing, the Utility Providers are prohibited from (a) altering, refusing or discontinuing service to, or discriminating against, the Debtors solely on the basis of the commencement of these cases or on account of any unpaid invoice for services provided before the date of commencement of these cases, and (b) requiring the payment of a deposit or other security in connection with the Utility Providers' continued provision to the Debtors of utility services, including the furnishing of gas, heat, electricity, water, telephone service or any other utility of like kind.

3. The Debtors shall, on or before 20 days after the Petition Date, deposit \$200,000 (the “Utility Deposit”) into a newly created, half-month segregated, interest-bearing account (the “Utility Deposit Account”), with such Utility Deposit to be held in escrow, pending further order of the Court, for the purpose of providing each Utility Provider adequate assurance of payment of its postpetition utility services to the Debtors.

4. Absent further order of the Court, if a Utility Provider is not satisfied with the assurance of payment provided under this Order, the Utility Provider must serve a written request (each, a “Request”) for additional assurance of payment, which Request must be served upon the Debtors at the following addresses: (a) Urban Brands, Inc., 100 Metro Way, Secaucus, New Jersey 07094, Attn.: Michael Abate; and (b) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801, Attn.: Mark D. Collins, Esq., Michael J. Merchant, Esq., and Paul N. Heath, Esq. The Request must set forth the location(s) for which utility services are provided, the account number(s) for such location(s), the outstanding balance for each account and a summary of the Debtors’ payment history on each account.

5. Without further order of the Court, the Debtors may enter into agreements granting additional adequate assurance to a Utility Provider serving a Request, if the Debtors in their discretion determine that the Request is reasonable or if the parties negotiate alternate consensual provisions.

6. If the Debtors believe that a Request is unreasonable, the Debtors shall file a Determination Motion within 30 days after receipt of the Request seeking a determination from the Court that the Utility Deposit Account constitutes adequate assurance of payment. Pending notice and a hearing on the Determination Motion, the Utility Provider that is the subject of the

Request may not alter, refuse or discontinue services to the Debtors nor recover or set off against a prepetition deposit.

7. Any Utility Provider that fails to make a Request shall be deemed to be satisfied that the Utility Deposit Account provides adequate assurance of payment to such Utility Provider within the meaning of section 366 of the Bankruptcy Code.

8. The Debtors may supplement the list of Utility Providers on Exhibit 1 at any time. Any subsequently identified Utility Provider set forth on a supplemental exhibit will fall within the scope of this Order from the date of the filing of the supplemental exhibit. Any Utility Provider included on a supplemental exhibit shall fall within the scope of this Order from the date of the filing of the supplemental exhibit. Any Utility Provider included on a supplemental exhibit shall be served with notice and a copy of this Order within five (5) business days after the supplemental exhibit is filed with the Court. Any Request made by such Utility Provider must comply with the requirements of this Order.

9. Nothing in this Order or the Motion shall be deemed to vacate or modify any other restrictions on the termination of service by a Utility Provider as provided by sections 362 and 366 of the Bankruptcy Code or other applicable law, and nothing herein or in the Motion shall constitute postpetition assumption or adoption of any agreement pursuant to section 365 of the Bankruptcy Code, nor shall anything herein be deemed a waiver by the Debtors or any other party of any right with respect to the assumption or rejection of an executory contract.

10. A Final Hearing to consider the Motion is scheduled for \_\_\_\_\_, 2010 at \_\_\_\_m. (Prevailing Eastern Time) before the undersigned United States Bankruptcy Judge. Any objections to the relief requested in the Motion must be filed with the Clerk of the Court and served upon and counsel to the Debtors, counsel to the agent for the Debtors'

proposed postpetition secured lenders, counsel to the agents for the Debtors' prepetition secured lenders, the Office of the United States Trustee for the District of Delaware ("U.S. Trustee"), and counsel to any statutory committee(s) appointed in this case on or before \_\_\_\_\_, 2010 at \_\_\_\_\_.m. (Prevailing Eastern Time).

11. The Debtors shall serve a copy of this Order by first class mail on the U.S. Trustee, counsel to the Debtors' proposed postpetition secured lender, counsel to Trimaran, counsel to the Utility Providers, the Internal Revenue Service, the United States Department of Justice, all persons requesting special notice herein, and counsel for any statutory committee(s), if one has been appointed or, if not, on the Debtors' creditors holding the twenty (20) largest unsecured claims on a consolidated basis, on or before September 24, 2010.

12. Notwithstanding anything to the contrary contained herein, any payment to be made, or authorization contained, hereunder shall be subject to the requirements imposed on the Debtors under any approved debtor-in-possession financing facility, or budget in connection therewith, or any order regarding the use of cash collateral.

13. Nothing in the Motion or this Order, nor as a result of the Debtors' payment of claims pursuant to this Order, shall be deemed or construed as: (a) an admission as to the validity or priority of any claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any claim; or (c) an approval or assumption of any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code.

14. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

15. To the extent that this Order is inconsistent with any prior order or pleading with respect to the Motion in these cases, the terms of this Order shall govern.

16. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: \_\_\_\_\_, 2010  
Wilmington, Delaware

\_\_\_\_\_  
UNITED STATES BANKRUPTCY JUDGE

# **EXHIBIT 1**

**(Utility Service List)**



UTILITY COMPANY	ACCOUNT #
WASHINGTON SUBURBAN	1299585
AEP	103-048-640-2-7
ALABAMA	022790105 508
ALABAMA GAS CORPORATION	200000162 427
ALABAMA POWER	01023-58010-15
AMEREN	05602-04123
AMEREN	21944 17113
AMEREN	25602-04121
AMEREN	51252-14119
AMEREN	54784-18116
AMEREN IP	42041-44813
AMEREN UE	28981-67004
AMERICAN BOTTOMS	604039-00
AMERICAN POWER	100-007-792-14
AMERICAN WATER & ENERGY	149870
AQUA PENNSYLVANIA	000219229 0219229
AQUA PENNSYLVANIA	000393313 0375693
AT&T	203-389-5665
AT&T	205-956-9561
AT&T	216-691-4680
AT&T	313-271-2929
AT&T	313-371-1408
AT&T	313-883-0158
AT&T	314-725-1128
AT&T	404-486-8900
AT&T	407-857-5322
AT&T	478-474-4089
AT&T	618-482-2068
AT&T	773-284-2705
AT&T	773-338-5860
AT&T	773-863-1875
AT&T	803-750-1716-001-1890
AT&T	831-000-0776-706
AT&T	864-587-3637
AT&T	901-332-9066
AT&T	904-805-5732
AT&T	916-422-5015
AT&T	407-293-5699
AT&T	414-355-5793
AT&T	864-288-5716
AT&T	901-744-3245
ATLANTIC CITY ELECTRIC	3621 2489 9992
ATMOS	70-000980490-0582430-1
ATMOS	80-001500141-1216338.4
ATMOS	80-001500141-13912730
ATMOS	80-002495642-1695934-7
AUGUSTA WATER	10-3108- 301
BELL SOUTH SUMMARY	229-436-0554
BELL SOUTH SUMMARY	615-731-5009
BELL SOUTH SUMMARY	662-536-3384
BELL SOUTH SUMMARY	225-926-1592

BELL SOUTH SUMMARY	404-629-2101
BELLSOUTH SUMMARY	803-865-9320
BGE	63234-47003
BGE	75058-28327
BGE	77739-53386
BGE	79196-64017
BGE	92629-49047
BROADVIEW / INFOHIGHWAY	214-337-8817
BROADVIEW / INFOHIGHWAY	214-941-9614
BROADVIEW / INFOHIGHWAY	409-898-7475
BROADVIEW / INFOHIGHWAY	713-270-1898
BROADVIEW / INFOHIGHWAY	713-662-2621
BROADVIEW / INFOHIGHWAY	817-921-9662
CENTURY LINK	252-442-2094
CENTURY LINK	702-732-1867
CENTURY LINK	850-219-6356
CENTURY LINK	910-480-0002
CENTURY LINK	910-864-9052
CINCINNATI	513-772-6967
CINCINNATI BELL	513-923-1603
CITIZENS	871760-207657
CITIZENS GAS & COKE UTILITY	174291-154997
CITY OF DALLAS	10022155 4
CITY / COUNTY	2161867
CITY CALUMET	0402004510-02
CITY LATHRUP	SOUT-027821-0000
CITY OF COLUMBUS	502634-1028348
CITY OF DALLAS	100200518
CITY OF DETROIT	080-1774.300
CITY OF EAST POINT	95963-156084
CITY OF GREENSBORO	420-2867-301
CITY OF HOUSTON	4327-0534-1050
CITY OF LOS ANGELES MUNICIPAL	1-54-93812-01601000007701
CITY OF LOS ANGELES MUNICIPAL	1-55-550823650000176101
CITY OF MOUNT PUBLIC	2450127190
CITY OF NORTH MIAMI BEACH	04-02-02466-3
CITY OF RICHMOND	346889-0208779
CITY OF SAVANNAH	070048B
CLEVELAND HTS	2058002-00
COLUMBIA	15483575 001 0008
COLUMBIA GAS	16852158001 0003
COLUMBIA GAS	16847389 001 0001
COMED	1123502019
COMED	1545737005
COMED	2943081072
COMED	4347098019
COMED	6067568027
COMED	8606134005
COMED	9343008023
COMED	03990510 88
COMED	50520470 29
COMED	849463 2010
COMED	107402000

COMED	1074061056
COMED	2593055015
COMED	6225165039
COMED	9105170017
COMED	00271260 49
COMED	01490000 55
COMED	0439054 038
COMED	099900 9040
CON EDISON	31-3611-0361-0009-3
CON EDISON	32 6035 0322 0002 7
CON EDISON	46-3129-2025-0002 8
CON EDISON	65-5079-5180-61017
CON EDISON	65-5144-0967-0013-7
CON EDISON ( DELIVERY)	26-6220-5235-0001-8
CON EDISON ( DELIVERY)	26-6570-4543-1602-8
CON EDISON ( DELIVERY)	30-2173-5460-000027
CON EDISON ( DELIVERY)	32-6035-0322-0002-7
CON EDISON ( DELIVERY)	46-2225-0105-2601-4
CON EDISON ( DELIVERY)	61-1402-3392-00023
CON EDISON ( DELIVERY)	64-4919-8030-0000-2
CON EDISON ( DELIVERY)	65 5124 0644 00100
CON EDISON ( DELIVERY)	65-5124-0643-00052
CON EDISON ( DELIVERY)	66-6368-0558-0018-5
CONSUMER	1000 1271 1139
CONSUMER	1000 1271 1204
CONSUMER	1000 1271 1287
COVAD	498946
COVAD	511396
COVAD	301-262-0856
COVAD	407-857-5322
COVAD	511396 was MR-168
COVAD	773-863-1875
COVAD	916-422-5015
COWETA FAYETTE EMC	3307254601
DAYTON POWER & LIGHT	1880271807
DAYTON WATER AND SEWER	8114200 19
DEARBORN	6-2119-9
DIRECT ENERGY	1022838
DIRECT ENERGY	1022840
DIRECT ENERGY	1022852
DIRECT ENERGY	1022854
DIRECT ENERGY	1022859
DIRECT ENERGY	1022864
DIRECT ENERGY	1022811
DIRECT ENERGY	1022813
DIRECT ENERGY	1022818
DIRECT ENERGY	1022826
DIRECT ENERGY ( SUPPLY)	1022806
DIRECT ENERGY ( SUPPLY)	1022807
DIRECT ENERGY ( SUPPLY)	1022808
DIRECT ENERGY ( SUPPLY)	1022810
DIRECT ENERGY ( SUPPLY)	1022812
DIRECT ENERGY ( SUPPLY)	1022814

DIRECT ENERGY ( SUPPLY)	1022815
DIRECT ENERGY ( SUPPLY)	1022819
DIRECT ENERGY ( SUPPLY)	1022822
DIRECT ENERGY ( SUPPLY)	1022823
DIRECT ENERGY ( SUPPLY)	1022824
DIRECT ENERGY ( SUPPLY)	1022825
DIRECT ENERGY ( SUPPLY)	1022827
DIRECT ENERGY ( SUPPLY)	1022828
DIRECT ENERGY ( SUPPLY)	1022829
DIRECT ENERGY ( SUPPLY)	1022830
DIRECT ENERGY ( SUPPLY)	1022832
DIRECT ENERGY ( SUPPLY)	1022833
DIRECT ENERGY ( SUPPLY)	1022834
DIRECT ENERGY ( SUPPLY)	1022835
DIRECT ENERGY ( SUPPLY)	1022836
DIRECT ENERGY ( SUPPLY)	1022837
DIRECT ENERGY ( SUPPLY)	1022839
DIRECT ENERGY ( SUPPLY)	1022841
DIRECT ENERGY ( SUPPLY)	1022842
DIRECT ENERGY ( SUPPLY)	1022843
DIRECT ENERGY ( SUPPLY)	1022844
DIRECT ENERGY ( SUPPLY)	1022845
DIRECT ENERGY ( SUPPLY)	1022846
DIRECT ENERGY ( SUPPLY)	1022847
DIRECT ENERGY ( SUPPLY)	1022848
DIRECT ENERGY ( SUPPLY)	1022849
DIRECT ENERGY ( SUPPLY)	1022850
DIRECT ENERGY ( SUPPLY)	1022851
DIRECT ENERGY ( SUPPLY)	1022853
DIRECT ENERGY ( SUPPLY)	1022855
DIRECT ENERGY ( SUPPLY)	1022856
DIRECT ENERGY ( SUPPLY)	1022857
DIRECT ENERGY ( SUPPLY)	1022858
DIRECT ENERGY ( SUPPLY)	1022860
DIRECT ENERGY ( SUPPLY)	1022861
DIRECT ENERGY ( SUPPLY)	1022862
DIRECT ENERGY ( SUPPLY)	1022863
DIRECT ENERGY( SUPPLY)	1022816
DOMINION EAST OHIO	3 5000 0299 2654
DOMINION EAST OHIO	6 5000 2514 9071
DOMINION EAST OHIO	6 5000 0491 1967
DOMINION PEOPLE	5 5000 3173 4997
DOMINION POWER	2579541869
DOMINION POWER	6242533153
DOMINION POWER	26282462 62
DOMINION VIRGINIA	1459185599
DOMINION VIRGINIA POWER	2968908141
DTE	1651-349-0001-9
DTE	1651-349-00027
DTE	1652 539 00014
DTE	1652-330-00018
DTE	3038 425 00025
DTE	3038-425-0003-3

DTE	4612 999-00013
DTE	4658 185 0001 4
DTE	4658-182-0001-1
DTE	3171-795-0001-0
DTE	4658-185-0002-2
DUKE	1731244063
DUKE	1641012 384
DUKE POWER	1131462458
DUKE POWER	1185039209
DUKE POWER	1876182740
DUKE POWER	5680-2168-03-4
DUQUESNE LIGHT	4001-463-540-001
DUQUESNE LIGHT	4001-463-540-002
EAST OHIO	0 44140 004 3798
ELIZABETH TOWN	69697618 91
ENTERGY	1649179
ENTERGY	32293334
ENTERGY	32293516
ENTERGY	54369798
ENTERGY	59342584
ENTERGY	60315462
ENTERGY	63704100
ENTERGY	52023231
ENTERGY	66759606
FLORIDA POWER LIGHT	45258-27350
FLORIDA POWER LIGHT	76892-49444
FLORIDA POWER LIGHT	81309-80306
FORTH WORT	778827-132982
FPL	98535-30203
FRONTIER	585-368-9140
GARY	027047400 1
GAS SOUTH	6218461000
GEORGIA	40607-78023 05
GEORGIA NATRUAL GAS	002285886-2307349
GEORGIA NATURAL	002557157-2577762
GEORGIA POWER	00352-71044-01
GEORGIA POWER	01174-02025 02
GEORGIA POWER	30859 53012 16
GEORGIA POWER	50879-13009 -18
GEORGIA POWER	60631-33000 02
GEORGIA POWER	98488-95017 21
GEORGIA POWER	02133-72028 11
GEORGIA POWER	15030-04056-09
GREEN VILLE	000077434 0
GRETNA	11-0877-01
HENRICO VIRGINIA	0080418-00573615
HYWARD WATER	16-04385.01
ILLINOIS POWER	09-0080551-6
ILLUMINATING	11 00 21 2935 08
ILLUMINATING	11 00 21 5570 0 1
ILLUMINATING	11 00 22 1139 03
ILLUMINATING CO.	11 00 42 4448 3 3
INDIANA AMERICAN WATER	10-0620861-3

INDIANAPOLIS WATER	0008698 33
INDIANAPOLIS POWER AND LIGHT	1278050
INNOVATIVE	340 -713 -1424
INNOVATIVE	340-713-1471
ITC DELTA COM.	305-757-5356
ITC DELTA COM.	334-281-4494
ITC DELTA COM.	404-752-1200
ITC DELTA COM.	601-948-3718
ITC DELTACOM	205-595-4997
ITC DELTACOM	404-629-9984
ITC DELTACOM	864-234-9940
ITC DELTACOM.	336-765-6963
ITC DELTACOM.	404-929-8099
ITC DELTACOM.	779-493-4449
ITC DELTACOM.	803-798-9244
ITC DELTACOM.	954-587-4559
JEA	8086144200
JEA	9086144200
JEA	8242032691
JG ELIZABETH ENERGY	JG000284
KANSAS CITY POWER	1432-32-2988
LACLED	5725540046
LACLED	5725560080
LACLEDE	809991-001-5
LACLEDE	815706-002-5
LACLEDE	79095500 27
LACLEDE GAS	950101003-1
LAUDERHILL	5017301
LG&E	3000-1061-3895
LIPA	517-13-7890-2
LIPA	115-59-17401
LONG ISLAND WATER	38-0086192-8
LOS ANGELES	1457988403218 000000701
LOUISVILLE WATER	1014295-8
LOUISVILLE WATER	1014297-4
MARKHAM	0730018000-00
MCI SMALL BILL	770-991-2303
MCI SMALL BILL	404-486-8900
MCI SMALL BILL	803-750-1716
MEMPHIA GAS / ELECTRIC / WTR	00022-7446-1428-599
MEMPHIS GAS, LIGHT AND WATER	00070-0649-1487-853
MEMPHIS LIGHT GAS WATER	00070-0649- 1174-640
MEMPHIS LIGHT GAS WATER	00070-0649 -1174-644
MEMPHIS,LIGHT,GAS, & WATER	00022-7446-1149-584
METROPOLITAN ST.LOUIS	0612608-0
MISSOURI AMERICAN	35-1241143-4
MONTGOMERY	110-0041.301
NATIONAL GRID	02811-09725
NATIONAL GRID	03460-20793
NATIONAL GRID	03776-69009
NATIONAL GRID	04965-51605
NATIONAL GRID	06450-50352
NATIONAL GRID	06450-50377

NATIONAL GRID	115 59 1741 0
NATIONAL GRID	15220-11523
NATIONAL GRID	51524-13282
NATIONAL GRID	517-137812-3
NEVADA POWER	3000223841317 808959
NEW EDGE NETWORK, INC	1263137
NEW EDGE NETWORK, INC	000 20280
NICOR	30-48-84-6642-3
NICOR	01-73-30-8109-3
NIPSCO	450-805-0016
NSTAR	2651-19 11013 METER 5063601
NSTAR	2651-191-1013 METER 5077890
NSTAR	2651-192-1020
N-STAR	2801 877 0017
NYC WATER BOARD	20004 87499 -001
OAK PARK	700004037
ONE COMMUNICATIONS	202-396-9103
ONE COMMUNICATIONS	202-581-2154
ONE COMMUNICATIONS	203.389-5665
ONE COMMUNICATIONS	203-380-2306
ONE COMMUNICATIONS	215-881-9330
ONE COMMUNICATIONS	301-423-3568
ONE COMMUNICATIONS	410-234-0848
ONE COMMUNICATIONS	410-285-6422
ONE COMMUNICATIONS	410-902-1566
ONE COMMUNICATIONS	516-481-5184
ONE COMMUNICATIONS	718-246-1067
ONE COMMUNICATIONS	718-379-5481
ONE COMMUNICATIONS	718-537-0815
ONE COMMUNICATIONS	718-563-2815
ONE COMMUNICATIONS	732-636-4094
ONE COMMUNICATIONS	917-492-3693
ONE COMMUNICATIONS	973-648-8092
PECO	16102-00307
PECO	39066-00205
PECO	79411-27025
PECO	93901-00103
PECO	96225-96024
PECO	99065-00406
PEOPLE	5 5000 2903 1373
PEOPLE ENERGY	0 5000 4469-2461
PEOPLES	2 5000 2090 3584
PEOPLES	5 5000 3741 4795
PEOPLES	6 5000 4740 4149
PEOPLES	0 5000 5039 2847
PEOPLES	5 5000 2108 9376
PEOPLES	5 5000 2969 5352
PEOPLES	6 5000 3494 3439
PEOPLES GAS	0 5000 5135 4423
PEOPLES GAS	6 5000 4161 6422
PEOPLES GAS	6 5000 5136 1015
PEPCO	3812283012
PEPCO	3839808064

PEPCO	0099 6256 42
PEPCO	0103-386769
PEPCO	0110-4234-23
PEPCO	2012 8006 17
PEPCO	3010 6425 22
PEPCO	3086 6642 36
PEPCO	3089-3400-24
PEPCO	3116 030077
PEPCO	3116 0310 26
PEPCO	3481-4755-19
PG&E	094489 8402-2
PG&E	1782602306-5
PG&E	2432838636-2
PG&E	6583486556-3
PHILADELPHIA	4117414570
PHILADELPHIA	021224756 7
PHILADELPHIA GAS WORKS	068129281 6
PHILADELPHIA GAS WORKS	019280946 4
PIEDMONT	50012862910 03
PIEDMONT	5001286 291002
PIEDMONT NATURAL GAS	500128629 1004
POTOMAC	3348-0660-71
POTOMAC	4125 0763 58
PROGRESS ENERGY	05524-17115
PROGRESS ENERGY	47432-15183
PROGRESS ENERGY	75298-17086
PROGRESS ENERGY	94935-06290
PSE&G	42-002-189-9
PSE&G	42-005-322-04
PSE&G	65 451 513 04
PSE&G	65-446-881-18
PSE&G	66-190-103-18
PSE&G	66-565-56604
PSE&G	66-717-05100
PSE&G	67-188-247-04
PSE&G	67-189-593-08
PSE&G	67-686-201-18
PSE&G	66-505-469-09
REDFORD	097-25481-001
REGENCY UTILITIES	096-838
RELIANT	5 609 120-0
REVENUE BUREAU	008-35200-05675-A09
SEWAGE AND WATER BOARD	112365-08-3
SEWAGE AND WATER BOARD	112781-06-8
SMUD	3394463
SOUTHERN CAL EDISON CO.	2-24-869-7229
SOUTHERN CALIFORNIA	175-700-8957-7
SOUTHERN CALIFORNIA EDISON	2-16-987-6463
SOUTHERN CALIFORNIA EDISON	2-20-275-5153
SOUTHERN COMPANY	5545071000
SOUTHERN CONNECTICUT	292721-129584 2
SOUTHERN CONNETICUT	292721 1965216
TECO PEOPLE	1658757 8



TECO TAMPA ELECTRIC	2061-0359500
TOLEDO ED	11 00 17 1801 80
TRENTON WATER WORKS	733-1844-301
TXU	90000 8912984
UNITED WATER	10000 997805592
UNITED ILLUMINATING	010-0000262-7692
UNITED ILLUMINATING	010-0000389-2931
VECTREN	03-401696887-2182934
VERIZON	201-324-1064
VERIZON	215-334-5350
VERIZON	301-262-0856
VERIZON	301-645-8455
VERIZON	609-345-5444
VERIZON	617-296-2132
VERIZON	617-427-5391
VERIZON	718-252-9645
VERIZON	718-292-1595
VERIZON	VN93063629
VERIZON	215-878-0802
VERIZON	609-386-5828
VERIZON	757-405-0480
VERIZON	804-236-1073
VERIZON BUSINESS (MCI)	419-255-2292
VERIZON BUSINESS (MCI) V# 22547	201-309-1680
VERIZON BUSINESS (MCI) V# 22547	201-350-2035
VERIZON BUSINESS (MCI) V# 22547	201-610-9100
VERIZON BUSINESS (MCI) V# 22547	202-396--9103
VERIZON BUSINESS (MCI) V# 22547	202-526-3867
VERIZON BUSINESS (MCI) V# 22547	202-581-2154
VERIZON BUSINESS (MCI) V# 22547	203-380-2306
VERIZON BUSINESS (MCI) V# 22547	203-387-3992
VERIZON BUSINESS (MCI) V# 22547	203-389-5665
VERIZON BUSINESS (MCI) V# 22547	205-595-4997
VERIZON BUSINESS (MCI) V# 22547	212-531-0800
VERIZON BUSINESS (MCI) V# 22547	214-337-8817
VERIZON BUSINESS (MCI) V# 22547	214-941-9614
VERIZON BUSINESS (MCI) V# 22547	215-229-3363
VERIZON BUSINESS (MCI) V# 22547	215-276-4470
VERIZON BUSINESS (MCI) V# 22547	215-334-5350
VERIZON BUSINESS (MCI) V# 22547	215-413-3871
VERIZON BUSINESS (MCI) V# 22547	215-878-0802
VERIZON BUSINESS (MCI) V# 22547	215-881-9330
VERIZON BUSINESS (MCI) V# 22547	216-295-2984
VERIZON BUSINESS (MCI) V# 22547	216-382-0594
VERIZON BUSINESS (MCI) V# 22547	216-663-8037
VERIZON BUSINESS (MCI) V# 22547	219-736-8914
VERIZON BUSINESS (MCI) V# 22547	219-884-2003
VERIZON BUSINESS (MCI) V# 22547	225-293-1288
VERIZON BUSINESS (MCI) V# 22547	225-926-1592
VERIZON BUSINESS (MCI) V# 22547	229-436-0554
VERIZON BUSINESS (MCI) V# 22547	248-443-2547
VERIZON BUSINESS (MCI) V# 22547	248-557-5208
VERIZON BUSINESS (MCI) V# 22547	248-968-9879

VERIZON BUSINESS (MCI) V# 22547	248-968-9879-1490
VERIZON BUSINESS (MCI) V# 22547	252-442-2094
VERIZON BUSINESS (MCI) V# 22547	281-248-4711
VERIZON BUSINESS (MCI) V# 22547	281-444-3975
VERIZON BUSINESS (MCI) V# 22547	301-262-0856
VERIZON BUSINESS (MCI) V# 22547	301-313-0013
VERIZON BUSINESS (MCI) V# 22547	301-333-0120
VERIZON BUSINESS (MCI) V# 22547	301-350-2035
VERIZON BUSINESS (MCI) V# 22547	301-423-3568
VERIZON BUSINESS (MCI) V# 22547	301-431-4596
VERIZON BUSINESS (MCI) V# 22547	301-516-7760
VERIZON BUSINESS (MCI) V# 22547	301-559-4772
VERIZON BUSINESS (MCI) V# 22547	301-645-8455
VERIZON BUSINESS (MCI) V# 22547	301-773-5002
VERIZON BUSINESS (MCI) V# 22547	301-839-8606
VERIZON BUSINESS (MCI) V# 22547	301-899-8362
VERIZON BUSINESS (MCI) V# 22547	301-933-9760
VERIZON BUSINESS (MCI) V# 22547	305-625-6882
VERIZON BUSINESS (MCI) V# 22547	305-757-5356
VERIZON BUSINESS (MCI) V# 22547	310-313-9170
VERIZON BUSINESS (MCI) V# 22547	310-349-0647
VERIZON BUSINESS (MCI) V# 22547	310-419-6460
VERIZON BUSINESS (MCI) V# 22547	310-638-3305
VERIZON BUSINESS (MCI) V# 22547	312-491-0710
VERIZON BUSINESS (MCI) V# 22547	312-567-0405
VERIZON BUSINESS (MCI) V# 22547	312-920-0646
VERIZON BUSINESS (MCI) V# 22547	313 527 1741
VERIZON BUSINESS (MCI) V# 22547	313-441-4258
VERIZON BUSINESS (MCI) V# 22547	313-593-3732
VERIZON BUSINESS (MCI) V# 22547	313-794-6680
VERIZON BUSINESS (MCI) V# 22547	313-821-8957
VERIZON BUSINESS (MCI) V# 22547	313-821-8958
VERIZON BUSINESS (MCI) V# 22547	313-865-5817
VERIZON BUSINESS (MCI) V# 22547	313-883-0158
VERIZON BUSINESS (MCI) V# 22547	313-893-7703
VERIZON BUSINESS (MCI) V# 22547	314 382-3105
VERIZON BUSINESS (MCI) V# 22547	314-381-7111
VERIZON BUSINESS (MCI) V# 22547	314-382-3105
VERIZON BUSINESS (MCI) V# 22547	314-533-2327
VERIZON BUSINESS (MCI) V# 22547	314-533-2330
VERIZON BUSINESS (MCI) V# 22547	314-725-1128
VERIZON BUSINESS (MCI) V# 22547	314-862-0313
VERIZON BUSINESS (MCI) V# 22547	314-867-1073
VERIZON BUSINESS (MCI) V# 22547	317 253 1329
VERIZON BUSINESS (MCI) V# 22547	317-387-9985
VERIZON BUSINESS (MCI) V# 22547	318-741-6515
VERIZON BUSINESS (MCI) V# 22547	323-291-8920
VERIZON BUSINESS (MCI) V# 22547	323-293-0957
VERIZON BUSINESS (MCI) V# 22547	323-296-0957
VERIZON BUSINESS (MCI) V# 22547	323-569-6331
VERIZON BUSINESS (MCI) V# 22547	334-281-4494
VERIZON BUSINESS (MCI) V# 22547	334-288-1739
VERIZON BUSINESS (MCI) V# 22547	336-375-8604

VERIZON BUSINESS (MCI) V# 22547	336-765-6963
VERIZON BUSINESS (MCI) V# 22547	337 474 3176
VERIZON BUSINESS (MCI) V# 22547	337-474-3176
VERIZON BUSINESS (MCI) V# 22547	404-212-9795
VERIZON BUSINESS (MCI) V# 22547	404-461-1730
VERIZON BUSINESS (MCI) V# 22547	404-629-2101
VERIZON BUSINESS (MCI) V# 22547	404-629-9984
VERIZON BUSINESS (MCI) V# 22547	404-752-1200
VERIZON BUSINESS (MCI) V# 22547	404-929-8099
VERIZON BUSINESS (MCI) V# 22547	407-521-1677
VERIZON BUSINESS (MCI) V# 22547	407-521-1677
VERIZON BUSINESS (MCI) V# 22547	409-898-7475
VERIZON BUSINESS (MCI) V# 22547	410-234-0848
VERIZON BUSINESS (MCI) V# 22547	410-281-9429
VERIZON BUSINESS (MCI) V# 22547	410-285-6422
VERIZON BUSINESS (MCI) V# 22547	410-523-7638
VERIZON BUSINESS (MCI) V# 22547	410-786-6064
VERIZON BUSINESS (MCI) V# 22547	410-788-6064
VERIZON BUSINESS (MCI) V# 22547	410-889-5930
VERIZON BUSINESS (MCI) V# 22547	410-902-1566
VERIZON BUSINESS (MCI) V# 22547	412 241 3061
VERIZON BUSINESS (MCI) V# 22547	412-241-3061
VERIZON BUSINESS (MCI) V# 22547	412-655-7460
VERIZON BUSINESS (MCI) V# 22547	414-355-2325
VERIZON BUSINESS (MCI) V# 22547	414-447-6066
VERIZON BUSINESS (MCI) V# 22547	440-461-1730
VERIZON BUSINESS (MCI) V# 22547	440-461-1730
VERIZON BUSINESS (MCI) V# 22547	478-474-4089
VERIZON BUSINESS (MCI) V# 22547	478-477-3208
VERIZON BUSINESS (MCI) V# 22547	502-449-0104
VERIZON BUSINESS (MCI) V# 22547	504 263 0537
VERIZON BUSINESS (MCI) V# 22547	504-468-6043
VERIZON BUSINESS (MCI) V# 22547	504-942-0244
VERIZON BUSINESS (MCI) V# 22547	510-265-0789
VERIZON BUSINESS (MCI) V# 22547	510-669-0387
VERIZON BUSINESS (MCI) V# 22547	513-772-6967
VERIZON BUSINESS (MCI) V# 22547	513-923-1603
VERIZON BUSINESS (MCI) V# 22547	516-481-5184
VERIZON BUSINESS (MCI) V# 22547	585-368-9140
VERIZON BUSINESS (MCI) V# 22547	601 948 7725
VERIZON BUSINESS (MCI) V# 22547	601-354-6693
VERIZON BUSINESS (MCI) V# 22547	601-899-5013
VERIZON BUSINESS (MCI) V# 22547	609 386 5828
VERIZON BUSINESS (MCI) V# 22547	609-345-5444
VERIZON BUSINESS (MCI) V# 22547	609-386-5828
VERIZON BUSINESS (MCI) V# 22547	609-393-7039
VERIZON BUSINESS (MCI) V# 22547	610-713-9588
VERIZON BUSINESS (MCI) V# 22547	610-876-6938
VERIZON BUSINESS (MCI) V# 22547	614-235-0861
VERIZON BUSINESS (MCI) V# 22547	614-575-9660
VERIZON BUSINESS (MCI) V# 22547	617 427 0047
VERIZON BUSINESS (MCI) V# 22547	617-296-2132
VERIZON BUSINESS (MCI) V# 22547	618-482-2068

VERIZON BUSINESS (MCI) V# 22547	618-482-2740
VERIZON BUSINESS (MCI) V# 22547	626-583-4989
VERIZON BUSINESS (MCI) V# 22547	626-583-8048
VERIZON BUSINESS (MCI) V# 22547	662-536-3384
VERIZON BUSINESS (MCI) V# 22547	702 732 1867
VERIZON BUSINESS (MCI) V# 22547	702-732-1867
VERIZON BUSINESS (MCI) V# 22547	704-393-3039
VERIZON BUSINESS (MCI) V# 22547	706-667-9131
VERIZON BUSINESS (MCI) V# 22547	708-283-1870
VERIZON BUSINESS (MCI) V# 22547	708-293-1851
VERIZON BUSINESS (MCI) V# 22547	708-443-5066
VERIZON BUSINESS (MCI) V# 22547	708-488-8520
VERIZON BUSINESS (MCI) V# 22547	708-499-1559
VERIZON BUSINESS (MCI) V# 22547	708-596-9580
VERIZON BUSINESS (MCI) V# 22547	708-862-2599
VERIZON BUSINESS (MCI) V# 22547	713-270-1898
VERIZON BUSINESS (MCI) V# 22547	713-662-2621
VERIZON BUSINESS (MCI) V# 22547	713-941-8050
VERIZON BUSINESS (MCI) V# 22547	713-995-7866
VERIZON BUSINESS (MCI) V# 22547	718 649 7206
VERIZON BUSINESS (MCI) V# 22547	718.703-2296
VERIZON BUSINESS (MCI) V# 22547	718-221-2423
VERIZON BUSINESS (MCI) V# 22547	718-246-1067
VERIZON BUSINESS (MCI) V# 22547	718-292-1595
VERIZON BUSINESS (MCI) V# 22547	718-379-5481
VERIZON BUSINESS (MCI) V# 22547	718-537-0815
VERIZON BUSINESS (MCI) V# 22547	718-563-2815
VERIZON BUSINESS (MCI) V# 22547	718-566-2630
VERIZON BUSINESS (MCI) V# 22547	718-649-7206
VERIZON BUSINESS (MCI) V# 22547	718-703-2296
VERIZON BUSINESS (MCI) V# 22547	718-723-5482
VERIZON BUSINESS (MCI) V# 22547	718-739-6860
VERIZON BUSINESS (MCI) V# 22547	718-857-8819
VERIZON BUSINESS (MCI) V# 22547	718-951-1603
VERIZON BUSINESS (MCI) V# 22547	727-321-1219
VERIZON BUSINESS (MCI) V# 22547	732-636-4094
VERIZON BUSINESS (MCI) V# 22547	757-405-0480
VERIZON BUSINESS (MCI) V# 22547	757-461-2916
VERIZON BUSINESS (MCI) V# 22547	757-466-8656
VERIZON BUSINESS (MCI) V# 22547	770-433-8632
VERIZON BUSINESS (MCI) V# 22547	770-461-9121
VERIZON BUSINESS (MCI) V# 22547	770-484-5117
VERIZON BUSINESS (MCI) V# 22547	770-493-4449
VERIZON BUSINESS (MCI) V# 22547	770-968-7084
VERIZON BUSINESS (MCI) V# 22547	770-990-2303
VERIZON BUSINESS (MCI) V# 22547	770-991-2303
VERIZON BUSINESS (MCI) V# 22547	773-338-5860
VERIZON BUSINESS (MCI) V# 22547	773-581-2954
VERIZON BUSINESS (MCI) V# 22547	773-624-5750
VERIZON BUSINESS (MCI) V# 22547	773-643-0715
VERIZON BUSINESS (MCI) V# 22547	773-722-5747
VERIZON BUSINESS (MCI) V# 22547	773-767-2008
VERIZON BUSINESS (MCI) V# 22547	773-783-5196

VERIZON BUSINESS (MCI) V# 22547	773-863-1875
VERIZON BUSINESS (MCI) V# 22547	773-933-5355
VERIZON BUSINESS (MCI) V# 22547	773-994-1256
VERIZON BUSINESS (MCI) V# 22547	779-493-4449
VERIZON BUSINESS (MCI) V# 22547	803-865-9320
VERIZON BUSINESS (MCI) V# 22547	804-236-1073
VERIZON BUSINESS (MCI) V# 22547	804-266-3616
VERIZON BUSINESS (MCI) V# 22547	804-524-9084
VERIZON BUSINESS (MCI) V# 22547	804-745-6011
VERIZON BUSINESS (MCI) V# 22547	813-903-1018
VERIZON BUSINESS (MCI) V# 22547	816-921-0087
VERIZON BUSINESS (MCI) V# 22547	817-921-9662
VERIZON BUSINESS (MCI) V# 22547	843-572-0078
VERIZON BUSINESS (MCI) V# 22547	843-572-0078
VERIZON BUSINESS (MCI) V# 22547	856 910 9101
VERIZON BUSINESS (MCI) V# 22547	856-910-9101
VERIZON BUSINESS (MCI) V# 22547	864-234-9940
VERIZON BUSINESS (MCI) V# 22547	864-288-5716
VERIZON BUSINESS (MCI) V# 22547	864-587-3637
VERIZON BUSINESS (MCI) V# 22547	901-345-7939
VERIZON BUSINESS (MCI) V# 22547	901-353-5424
VERIZON BUSINESS (MCI) V# 22547	901-396-7054
VERIZON BUSINESS (MCI) V# 22547	901-744-3245
VERIZON BUSINESS (MCI) V# 22547	901-821-9242
VERIZON BUSINESS (MCI) V# 22547	904-724-2335
VERIZON BUSINESS (MCI) V# 22547	904-757-3310
VERIZON BUSINESS (MCI) V# 22547	904-766-7916
VERIZON BUSINESS (MCI) V# 22547	904-805-5732
VERIZON BUSINESS (MCI) V# 22547	908-353-8892
VERIZON BUSINESS (MCI) V# 22547	908-688-3966
VERIZON BUSINESS (MCI) V# 22547	910-864-9052
VERIZON BUSINESS (MCI) V# 22547	912-691-4667
VERIZON BUSINESS (MCI) V# 22547	916-422-5015
VERIZON BUSINESS (MCI) V# 22547	917-492-3693
VERIZON BUSINESS (MCI) V# 22547	937-268-0201
VERIZON BUSINESS (MCI) V# 22547	954-473-2927
VERIZON BUSINESS (MCI) V# 22547	954-587-4559
VERIZON BUSINESS (MCI) V# 22547	972-286-6761
VERIZON BUSINESS (MCI) V# 22547	972-763-0943
VERIZON BUSINESS (MCI) V# 22547	973-597-1477
VERIZON BUSINESS (MCI) V# 22547	973-648-8092
VERIZON BUSINESS (MCI) V# 22547	973-677-9816
VERIZON BUSINESS (MCI) V# 22547	201-246-0985
VERIZON BUSINESS (MCI) V# 22547	201-309-1060
VERIZON BUSINESS (MCI) V# 22547	202 396 9103
VERIZON SOUTH	919-286-7309
VIRGIN ISLANDS WAPA	116583-35174
WASHINGTON	1803659
WASHINGTON	2031622026
WASHINGTON	012453 1906
WASHINGTON	02694885 24
WASHINGTON	127986720 2
WASHINGTON	207614101 5

WASHINGTON	22066507 29
WASHINGTON	245722822 5
WASHINGTON	2323356432
WASHINGTON	2359367824
WASHINGTON	22602938 20
WASHINGTON SUBURBAN	2636165
WASHINGTON SUBURBAN	1867175
Waste Management	N/A
WATER WATCH	242629
WATER WATCH	242630
WATER,GAS & LIGHTCOMMISSON	999020-36551
WE ENERGY	5226-032-350
WE ENERGY	7273-629-376
WE ENERGY	7474-600-217

# **EXHIBIT B**

**(Final Order)**

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

<hr/>	)	Chapter 11
	)	
URBAN BRANDS, INC., <u>et al.</u> , <sup>1</sup>	)	Case No. 10-_____ ( )
	)	
	)	Joint Administration Pending
Debtors.	)	
<hr/>		

**FINAL ORDER DETERMINING ADEQUATE  
ASSURANCE OF PAYMENT FOR FUTURE UTILITY SERVICES**

Upon the motion (the "Motion") of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") for entry of an order (this "Order") (a) determining that the Utility Providers<sup>2</sup> have been provided with adequate assurance of payment within the meaning of section 366 of the Bankruptcy Code by the Debtors' establishment of the Utility Deposit Account; (b) approving the Debtors' proposed procedures whereby Utility Providers may request additional or different adequate assurance; (c) prohibiting the Utility Providers from altering, refusing or discontinuing services on account of prepetition amounts outstanding and on

---

<sup>1</sup> The Debtors in these cases, along with the last four digits of the federal tax identification number for each of the Debtors, are Urban Brands, Inc. (3678), 100% Girls Ltd. (4150), 100% Girls of Georgia, Inc. (4159), 100% Girls of New York, Inc. (2149), 100 Percent Girls of New Jersey, Inc. (4167), A.S. Interactive, Inc. (3472), Ashley Stewart Ltd. (4541), Ashley Stewart Apparel Corporation (4049), Ashley Stewart Clothing Company, Inc. (4051), Ashley Stewart Management Co., Inc. (4053), Ashley Stewart Woman Ltd. (4152), ASIL 6, Inc. (3996), ASNJ 10, Inc. (4004), Carraizo Alto Apparel Corporation (4651), Church Street Retail, Inc. (5954), Kid Spot Ltd. (2585), Kidspot of Delaware, Inc. (2596), Kidspot of Illinois, Inc. (2606), Kidspot of Michigan, Inc. (2603), Kidspot of New Jersey, Inc. (2601), Kidspot of Ohio, Inc. (4705), Kidspot of Pennsylvania, Inc. (2599), Kidspot of Texas, Inc. (3809), Large Apparel of Alabama, Inc. (0624), Large Apparel of California, Inc. (2129), Large Apparel of Connecticut, Inc. (5161), Large Apparel of District of Columbia, Inc. (8613), Large Apparel of Florida, Inc. (2209), Large Apparel of Georgia, Inc. (3894), Large Apparel of Illinois, Inc. (4650), Large Apparel of Indiana, Inc. (4055), Large Apparel of Louisiana, Inc. (3790), Large Apparel of Maryland, Inc. (5158), Large Apparel of Michigan, Inc. (9420), Large Apparel of Mississippi, Inc. (5913), Large Apparel of Missouri, Inc. (2135), Large Apparel of New Jersey, Inc. (5157), Large Apparel of New York, Inc. (5956), Large Apparel of North Carolina, Inc. (8611), Large Apparel of Ohio, Inc. (3815), Large Apparel of Pennsylvania, Inc. (4057), Large Apparel of South Carolina, Inc. (2029), Large Apparel of Tennessee, Inc. (3895), Large Apparel of Texas, Inc. (3787), Large Apparel of Virginia, Inc. (2809), Large Apparel of Wisconsin, Inc. (3898), Marianne Ltd. (3940), Marianne USPR, Inc. (2193), Marianne VI, Inc. (2206), Metro Apparel of Kentucky, Inc. (7533), Metro Apparel of Massachusetts, Inc. (1367), The Essence of Body & Soul, Ltd. (4165), Urban Acquisition Corporation of New Jersey, Inc. (2976), Urban Acquisition Corporation of New York, Inc. (4103), and Urban Brands TM Holding Co. (5909). The Debtors' corporate offices are located at 100 Metro Way, Secaucus, New Jersey 07094.

<sup>2</sup> Capitalized terms not defined herein shall have the meanings ascribed to them in the Motion.



account of any perceived inadequacy of the Debtors' proposed adequate assurance; and (d) determining that the Debtors are not required to provide any additional adequate assurance beyond what is proposed by the Motion; and upon the *Declaration of Michael A. Abate in Support of First Day Motions*; the Court having entered the *Interim Order Determining Adequate Assurance of Payment for Future Utility Services* [Docket No. \_\_\_\_], dated \_\_\_\_\_, 2010; and it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors and other parties in interest; and it appearing that failure to grant the relief requested in the Motion immediately will cause immediate and irreparable harm to the Debtors; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this Motion is a core proceeding pursuant to 28 U.S.C. §157(b); and it appearing that venue of this proceeding and this Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and notice of this Motion and the opportunity for a hearing on this Motion was appropriate under the particular circumstances; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED that:

1. The Motion is GRANTED on a final basis.
2. Except in accordance with the procedures set forth below, the Utility Providers are prohibited from (a) altering, refusing or discontinuing service to, or discriminating against, the Debtors solely on the basis of the commencement of these cases or on account of any unpaid invoice for services provided before the date of commencement of these cases, and (b) requiring the payment of a deposit or other security in connection with the Utility Providers' continued provision to the Debtors of utility services, including the furnishing of gas, heat, electricity, water, telephone service or any other utility of like kind.

3. Absent further order of the Court, if a Utility Provider is not satisfied with the assurance of payment provided under this Order, the Utility Provider must serve a written request (each, a “Request”) for additional assurance of payment, which Request must be served upon the Debtors at the following addresses: (a) Urban Brands, Inc., 100 Metro Way, Secaucus, New Jersey, 07094 Attn.: Michael Abate; and (b) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, Delaware 19801, Attn.: Mark D. Collins, Esq., Michael J. Merchant, Esq., and Paul N. Heath, Esq. The Request must set forth the location(s) for which utility services are provided, the account number(s) for such location(s), the outstanding balance for each account and a summary of the Debtors’ payment history on each account.

4. Without further order of the Court, the Debtors may enter into agreements granting additional adequate assurance to a Utility Provider serving a Request, if the Debtors in their discretion determine that the Request is reasonable or if the parties negotiate alternate consensual provisions.

5. If the Debtors believe that a Request is unreasonable, the Debtors shall file a Determination Motion within 30 days after receipt of the Request seeking a determination from the Court that the Utility Deposit Account constitutes adequate assurance of payment. Pending notice and a hearing on the Determination Motion, the Utility Provider that is the subject of the Request may not alter, refuse or discontinue services to the Debtors nor recover or set off against a prepetition deposit.

6. Any Utility Provider that fails to make a Request shall be deemed to be satisfied that the Utility Deposit Account provides adequate assurance of payment to such Utility Provider within the meaning of section 366 of the Bankruptcy Code.

7. The Debtors may supplement the list of Utility Providers on Exhibit 1 at any time. Any subsequently identified Utility Provider set forth on a supplemental exhibit will fall within the scope of this Order from the date of the filing of the supplemental exhibit. Any Utility Provider included on a supplemental exhibit shall fall within the scope of this Order from the date of the filing of the supplemental exhibit. Any Utility Provider included on a supplemental exhibit shall be served with notice and a copy of this Order within five (5) business days after the supplemental exhibit is filed with the Court. Any Request made by such Utility Provider must comply with the requirements of this Order.

8. Nothing in this Order or the Motion shall be deemed to vacate or modify any other restrictions on the termination of service by a Utility Provider as provided by sections 362 and 366 of the Bankruptcy Code or other applicable law, and nothing herein or in the Motion shall constitute postpetition assumption or adoption of any agreement pursuant to section 365 of the Bankruptcy Code, nor shall anything herein be deemed a waiver by the Debtors or any other party of any right with respect to the assumption or rejection of an executory contract.

9. Notwithstanding anything to the contrary contained herein, any payment to be made, or authorization contained, hereunder shall be subject to the requirements imposed on the Debtors under any approved debtor-in-possession financing facility, or budget in connection therewith, or any order regarding the use of cash collateral.

10. Nothing in the Motion or this Order, nor as a result of the Debtors' payment of claims pursuant to this Order, shall be deemed or construed as: (a) an admission as to the validity or priority of any claim against the Debtors; (b) a waiver of the Debtors' rights to dispute any claim; or (c) an approval or assumption of any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code.

11. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

12. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: \_\_\_\_\_, 2010  
Wilmington, Delaware

\_\_\_\_\_  
UNITED STATES BANKRUPTCY JUDGE