

URBAN BRANDS, INC., et al.

Exhibit C-1

PricewaterhouseCoopers LLP - Financial Advisor

Summary of Hours and Compensation by Professionals - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Restructuring Advisory Services				
Donald J Scotto	Partner	\$710	2.80	\$1,988.00
Perry Mandarino	Partner	\$780	1.00	\$780.00
J. Timothy Winks	Senior Managing Director	\$450	0.50	\$225.00
Anthony J Grasso	Director	\$450	5.30	\$2,385.00
James Jeffrey Horgan	Director	\$530	111.70	\$59,201.00
Christopher Gaffney	Manager	\$450	1.00	\$450.00
Latoya Edwards	Manager	\$450	54.60	\$24,570.00
Lauren Bacola	Associate	\$250	38.00	\$9,500.00
Subtotal - Hours and Compensation - Restructuring Advisory Services			214.90	\$99,099.00
Bankruptcy Requirements and Obligations				
James Jeffrey Horgan	Director	\$530	1.60	\$848.00
Andrea Clark Smith	Director (Bankruptcy)	\$550	0.60	\$330.00
Shonda M Finseth	Senior Associate (Bankruptcy)	\$290	14.90	\$4,321.00
Subashi M Stendahl	Senior Associate (Bankruptcy)	\$290	0.80	\$232.00
Subtotal - Hours and Compensation - Bankruptcy Requirements and Obligations			17.90	\$5,731.00
Total Hours and Compensation			232.80	\$104,830.00

URBAN BRANDS, INC., et al.
PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

For the Period February 1, 2011 through February 28, 2011							Total
Date	Name	Position	Description	Rate	Hours	Compensation	
Restructuring Advisory Services							
Correspondence, Meetings and Discussions with UCC							
2/1/2011	James Jeffrey Horgan	Director	0211H0001: Telephone call with M. Collins (RLF), C. Hershcopf (Cooley), and L. Gottlieb (Cooley) regarding proposed UBI/GBMP purchase price adjustments.	\$530.00	0.30	\$159.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0002: Email to M. Collins (RLF) regarding schedule to send to Creditors Committee counsel on proposed UBI/GBMP purchase price adjustments.	\$530.00	0.20	\$106.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0003: Telephone call with M. Collins (RLF) on changes to schedule of proposed UBI/GBMP purchase price adjustments.	\$530.00	0.10	\$53.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0004: Prepare changes to schedule of proposed UBI/GBMP purchase price adjustments for Creditors Committee.	\$530.00	0.90	\$477.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0005: Email to L. Gottlieb (Cooley), C. Hershcopf (Cooley), and K. Simon (LMCO) with updated schedule of proposed UBI/GBMP purchase price adjustments for Creditors Committee.	\$530.00	0.10	\$53.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0006: Telephone call from K. Simon (LMCO) regarding proposed GBMP/UBI purchase price adjustments.	\$530.00	1.20	\$636.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0007: Prepare summary of K. Simon (LMCO) suggested accounting changes to proposed GBMP/UBI purchase price adjustments and send to M. Collins (RLF).	\$530.00	0.40	\$212.00	
2/2/2011	James Jeffrey Horgan	Director	0211H0008: Meet with E. Barbour (UBI) regarding inventory records needed for Creditors Committee testing.	\$530.00	0.10	\$53.00	
2/2/2011	James Jeffrey Horgan	Director	0211H0009: Telephone call from K. Simon (LMCO) regarding proposed purchase price adjustments for UBI employees not hired by Buyer (New Ashley).	\$530.00	0.30	\$159.00	

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				Rate	Hours	Compensation
2/2/2011	James Jeffrey Horgan	Director	0211H0010: Meet with K. Donovan (UBI) on UBI employees not hired by Buyer (New Ashley).	\$530.00	0.20	\$106.00
2/2/2011	James Jeffrey Horgan	Director	0211H0011: Conference call with K. Simon (LMCO) and S. Feldman (UBI) on proposed purchase price adjustments for UBI employees not hired by Buyer (New Ashley).	\$530.00	0.20	\$106.00
2/2/2011	James Jeffrey Horgan	Director	0211H0012: Telephone call to S. Feldman (UBI) on K. Simon (LMCO)'s suggestion of a go-forward consulting role at UBI.	\$530.00	0.20	\$106.00
2/2/2011	James Jeffrey Horgan	Director	0211H0013: Email to M. Collins (RLF) and P. Mandarino (PwC) regarding message from K. Simon (LMCO) on proposed go-forward consulting arrangement for S. Feldman (UBI).	\$530.00	0.20	\$106.00
2/3/2011	James Jeffrey Horgan	Director	0211H0014: Prepare listing of remaining open items not supplied to K. Simon and D. O'Brien (LMCO) on proposed APA purchase price adjustments.	\$530.00	0.80	\$424.00
2/3/2011	James Jeffrey Horgan	Director	0211H0015: Email to K. Simon and D. O'Brien (LMCO) on draft open item listing of diligence on proposed APA adjustments and estate wind-down list.	\$530.00	0.20	\$106.00
2/4/2011	James Jeffrey Horgan	Director	0211H0016: Prepare analysis of proposed APA adjustments to discuss with K. Simon (LMCO).	\$530.00	0.80	\$424.00
2/4/2011	James Jeffrey Horgan	Director	0211H0017: Telephone call from S. Feldman (UBI) on additional support to be provided to K. Simon (LMCO) on proposed APA purchase price adjustments and on tax claims.	\$530.00	0.50	\$265.00
2/4/2011	James Jeffrey Horgan	Director	0211H0018: Telephone call to K. Simon (LMCO) regarding proposed APA purchase price adjustments.	\$530.00	0.80	\$424.00
2/4/2011	James Jeffrey Horgan	Director	0211H0019: Discuss with L. Fernandez (UBI) vendor invoice support needed to be provided to K. Simon (LMCO) on inventory for proposed purchase price adjustment.	\$530.00	0.20	\$106.00

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Exhibit C-2

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Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/4/2011	James Jeffrey Horgan	Director	0211H0020: Review schedule from L. Fernandez (UBI) and send email to K. Simon (LMCO) with vendor invoices on proposed purchase price adjustment.	\$530.00	0.10	\$53.00
2/4/2011	James Jeffrey Horgan	Director	0211H0021: Discuss with K. Donovan (UBI) CIGNA imprest account balance and timing of when balance was not replenished by UBI for discussion with K. Simon (LMCO) on proposed purchase price adjustments.	\$530.00	0.20	\$106.00
2/4/2011	James Jeffrey Horgan	Director	0211H0022: Review CIGNA imprest account information provided by M. Colon (UBI).	\$530.00	0.20	\$106.00
2/4/2011	James Jeffrey Horgan	Director	0211H0023: Conference call with K. Simon (LMCO) and S. Feldman (UBI) on proposed purchase price adjustments on APA and wind down tasks.	\$530.00	1.60	\$848.00
2/4/2011	James Jeffrey Horgan	Director	0211H0024: Telephone call from K. Simon (LMCO) regarding cure costs for leases provided to GBMP before closing to actual lease cure costs.	\$530.00	0.10	\$53.00
2/4/2011	James Jeffrey Horgan	Director	0211H0025: Telephone call from S. Feldman (UBI) regarding cure cost schedule needed to be provided to K. Simon (LMCO) and status of New Ashley accounting work needed for operating reports.	\$530.00	0.20	\$106.00
2/4/2011	James Jeffrey Horgan	Director	0211H0026: Meet with A. Tedeschi (UBI) regarding information available for a detailed schedule of lease cure costs requested by Creditors committee.	\$530.00	0.50	\$265.00
2/4/2011	James Jeffrey Horgan	Director	0211H0027: Meet with L. Fernandez (UBI) on further details needed from accounts payable system to provide details on lease cure costs for K. Simon (LMCO).	\$530.00	0.70	\$371.00
2/4/2011	James Jeffrey Horgan	Director	0211H0028: Call to K. Simon (LMCO) regarding follow-up on status of his request for details on lease cure costs and estimates provided to GBMP in data room and APA schedules.	\$530.00	0.10	\$53.00

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				Rate	Hours	Compensation
2/4/2011	James Jeffrey Horgan	Director	0211H0029: Email update to P. Mandarino (PwC) on discussions with Creditors Committee on settlement economics on proposed APA adjustments.	\$530.00	0.10	\$53.00
2/7/2011	James Jeffrey Horgan	Director	0211H0030: Meet with K. Donovan (UBI) on CIGNA medical claims account activity and imprest balance not restored by UBI for support on proposed APA purchase price adjustments.	\$530.00	0.10	\$53.00
2/7/2011	James Jeffrey Horgan	Director	0211H0031: Meet with M. Colon (UBI) regarding CIGNA medical claims account activity and imprest balance not restored by UBI.	\$530.00	0.20	\$106.00
2/8/2011	James Jeffrey Horgan	Director	0211H0032: Call to K. Simon (LMCO) regarding records inventory needed to be prepared and evaluated for retention on all UBI records in the Secaucus, NJ facility.	\$530.00	0.10	\$53.00
2/8/2011	James Jeffrey Horgan	Director	0211H0033: Teleconference with K. Simon (LMCO) regarding records inventory needed to be prepared and evaluated for retention on UBI records in the Secaucus, NJ facility.	\$530.00	0.20	\$106.00
2/8/2011	James Jeffrey Horgan	Director	0211H0034: Review email from K. Good (RLF) on schedule provided by Hartz Mountain's Counsel to support their asserted prepetition lease claim.	\$530.00	0.10	\$53.00
2/8/2011	James Jeffrey Horgan	Director	0211H0035: Meet with A. Tedeschi (UBI) on information available on Hartz Mountain Secaucus lease prepetition accounts payable balance requested by Creditors committee.	\$530.00	0.20	\$106.00
2/8/2011	James Jeffrey Horgan	Director	0211H0036: Email to K. Simon (LMCO) with information available on Hartz Mountain Secaucus lease prepetition accounts payable balance requested by Creditors committee.	\$530.00	0.10	\$53.00
2/8/2011	James Jeffrey Horgan	Director	0211H0037: Email to K. Simon (LMCO) with explanation of BMC Group's initial draft of claims filed and claims schedule.	\$530.00	0.30	\$159.00

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2/8/2011	James Jeffrey Horgan	Director	0211H0038: Review email from G. Bashur (UBI) on open Creditors Committee inventory testing items.	\$530.00	0.10	\$53.00
2/8/2011	James Jeffrey Horgan	Director	0211H0039: Discuss open Creditors Committee inventory testing items with G. Bashur (UBI).	\$530.00	0.20	\$106.00
2/8/2011	James Jeffrey Horgan	Director	0211H0040: Email to K. Simon (LMCO) on open inventory testing items from my discussion with G. Bashur (UBI).	\$530.00	0.10	\$53.00
2/9/2011	James Jeffrey Horgan	Director	0211H0041: Discuss open Creditors Committee inventory testing items with G. Bashur (UBI).	\$530.00	0.10	\$53.00
2/9/2011	James Jeffrey Horgan	Director	0211H0042: Email to K. Simon (LMCO) regarding open Creditors Committee inventory testing.	\$530.00	0.10	\$53.00
2/9/2011	James Jeffrey Horgan	Director	0211H0043: Telephone call from K. Simon (LMCO) on open Creditors Committee inventory testing items.	\$530.00	0.30	\$159.00
2/9/2011	James Jeffrey Horgan	Director	0211H0044: Meet with G. Bashur (UBI) to provide him an explanation of K. Simon's (LMCO) inventory test item.	\$530.00	0.20	\$106.00
2/9/2011	James Jeffrey Horgan	Director	0211H0045: Prepare comments for Bashur (UBI) to research and to prepare adjustments needed to UBI inventory analyses based on K. Simon (LMCO) tests.	\$530.00	0.90	\$477.00
2/10/2011	James Jeffrey Horgan	Director	0211H0046: Email to K. Simon (LMCO) regarding records inventory project.	\$530.00	0.10	\$53.00
2/11/2011	James Jeffrey Horgan	Director	0211H0047: Review email from K. Simon (LMCO) regarding follow-up question on GBMP Asset Purchase Agreement.	\$530.00	0.20	\$106.00
2/11/2011	James Jeffrey Horgan	Director	0211H0048: Review schedules to asset purchase agreement.	\$530.00	0.40	\$212.00
2/11/2011	James Jeffrey Horgan	Director	0211H0049: Email to K. Simon (LMCO) regarding the GBMP Asset Purchase Agreement.	\$530.00	0.10	\$53.00
2/14/2011	James Jeffrey Horgan	Director	0211H0050: Teleconference with K. Simon (LMCO) regarding credit card deposits and holdbacks in GBMP Asset Purchase Agreement.	\$530.00	0.30	\$159.00

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						Compensation	
2/14/2011	James Jeffrey Horgan	Director	0211H0051: Telephone call with K. Simon (LMCO), S. Feldman (UBI), J. Dewolf (UBI) on UBI records project and deadlines to complete.	\$530.00	0.20	\$106.00	
2/14/2011	James Jeffrey Horgan	Director	0211H0052: Teleconference with K. Simon (LMCO) and S. Feldman (UBI) on computation of purchase price adjustments for credit card receivables and deposits purchased by GBMP.	\$530.00	0.30	\$159.00	
2/14/2011	James Jeffrey Horgan	Director	0211H0053: Teleconference with K. Simon (LMCO) and S. Feldman (UBI) on remaining leases and contracts to be assumed.	\$530.00	0.20	\$106.00	
2/14/2011	James Jeffrey Horgan	Director	0211H0054: Teleconference with K. Simon (LMCO) and S. Feldman (UBI) on remaining purchase price adjustments and deposits and accounting information needed for resolution.	\$530.00	0.20	\$106.00	
2/15/2011	James Jeffrey Horgan	Director	0211H0055: Telephone call from K. Simon (LMCO) on review of post-petition accounts payable schedules.	\$530.00	0.70	\$371.00	
2/17/2011	James Jeffrey Horgan	Director	0211H0056: Telephone call from K. Simon (LMCO) and S. Feldman (UBI) on questions on debtor disbursements.	\$530.00	0.40	\$212.00	
2/17/2011	James Jeffrey Horgan	Director	0211H0057: Email to K. Simon with requested schedules on post-petition disbursements.	\$530.00	0.10	\$53.00	
2/17/2011	James Jeffrey Horgan	Director	0211H0058: Meeting with S. Feldman (UBI) on follow-up information to be provided to K. Simon (LMCO).	\$530.00	0.10	\$53.00	
2/17/2011	James Jeffrey Horgan	Director	0211H0059: Meeting with A. Tedeschi (UBI) on follow-up on information requested by the Creditors Committee on Hartz Mountain/Metro Way, Secaucus lease pre-petition liabilities to be applied against letter of credit.	\$530.00	0.10	\$53.00	
2/17/2011	James Jeffrey Horgan	Director	0211H0060: Review schedule from A. Tedeschi (UBI) of Hartz Mountain/Metro Way, Secaucus lease pre-petition liabilities to be applied against letter of credit.	\$530.00	0.30	\$159.00	

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Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/17/2011	James Jeffrey Horgan	Director	0211H0061: Email to K. Good (RUF) with requested analyses and modification agreement to be sent to the Creditors Committee on Hartz Mountain/Metro Way, Secaucus lease pre-petition liabilities to be applied against letter of credit.	\$530.00	0.10	\$53.00
2/17/2011	James Jeffrey Horgan	Director	0211H0062: Prepare comments on post-petition expense summaries requested by K. Simon (LMCO).	\$530.00	0.60	\$318.00
2/18/2011	James Jeffrey Horgan	Director	0211H0063: Telephone call from K. Simon (LMCO) regarding post-petition receipt/disbursement activity.	\$530.00	0.30	\$159.00
2/18/2011	James Jeffrey Horgan	Director	0211H0064: Telephone call from K. Simon (LMCO) regarding claims analysis.	\$530.00	0.30	\$159.00
2/21/2011	James Jeffrey Horgan	Director	0211H0065: Meet with S. Feldman (UBI) on claims analyses to be prepared for K. Simon (LMCO).	\$530.00	0.20	\$106.00
2/22/2011	James Jeffrey Horgan	Director	0211H0066: Telephone call from K. Simon (LMCO) regarding accrued Chapter 11 liabilities and accounts payable.	\$530.00	0.50	\$265.00
2/22/2011	James Jeffrey Horgan	Director	0211H0067: Teleconference with K. Simon (LMCO) including S. Feldman (UBI) on administrative and priority claims to be evaluated based on proof of claims filed to date.	\$530.00	0.80	\$424.00
2/25/2011	James Jeffrey Horgan	Director	0211H0068: Call from K. Simon (LMCO) on estimation of remaining post-petition accounts payable.	\$530.00	0.30	\$159.00
2/25/2011	James Jeffrey Horgan	Director	0211H0069: Teleconference with K. Simon (LMCO) on findings on priority tax claims analysis underway.	\$530.00	0.30	\$159.00
2/25/2011	James Jeffrey Horgan	Director	0211H0070: Teleconference with K. Simon (LMCO) on other claims filed versus scheduled claims.	\$530.00	0.30	\$159.00
2/25/2011	James Jeffrey Horgan	Director	0211H0071: Call to S. Feldman (UBI) on K. Simon (LMCO) regarding question on CIGNA employee medical claims.	\$530.00	0.10	\$53.00

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Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/25/2011	James Jeffrey Horgan	Director	0211H0072: Telephone call from K. Simon (LMCO) request for further information on credit card holdback deposits sold to NAS.	\$530.00	0.10	\$53.00
2/25/2011	James Jeffrey Horgan	Director	0211H0073: Meet with R. Pyontek (UBI) and I. Williams (UBI) on credit card deposits questions from K. Simon (LMCO).	\$530.00	0.20	\$106.00
2/25/2011	James Jeffrey Horgan	Director	0211H0074: Prepare summary to K. Simon (LMCO) regarding credit card deposits transferred to NAS in the October 28, 2010 sale.	\$530.00	0.40	\$212.00
2/28/2011	James Jeffrey Horgan	Director	0211H0075: Telephone call from K. Simon (LMCO) on priority claims analyses requested.	\$530.00	0.20	\$106.00
2/28/2011	James Jeffrey Horgan	Director	0211H0076: Meet with S. Feldman (UBI) and by telephone L. Edwards and L. Bacola (PwC) on revisions to their priority tax claims estimate schedule for K. Simon (LMCO).	\$530.00	0.60	\$318.00
Subtotal - Hours and Compensation for Correspondence, Meetings and Discussions with UCC				23.80	\$12,614.00	

Bankruptcy Reporting (e.g. SOFA and SOAL)

2/9/2011	James Jeffrey Horgan	Director	0211H0077: Prepare questions and comments to discuss with K. Good (RLF) regarding lease and contracts needed to be assumed or rejected next week.	\$530.00	0.20	\$106.00
2/14/2011	James Jeffrey Horgan	Director	0211H0078: Review/respond to email from K. Good (RLF) on update.	\$530.00	0.10	\$53.00
2/15/2011	James Jeffrey Horgan	Director	0211H0079: Meet with S. Feldman (UBI) regarding the monthly operating report.	\$530.00	0.20	\$106.00
2/17/2011	James Jeffrey Horgan	Director	0211H0080: Meet with S. Feldman on estate wind down issues including review of contracts not assumed by NAS to verify all other contracts will be rejected.	\$530.00	0.50	\$265.00

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				Rate	Hours	Compensation
2/17/2011	James Jeffrey Horgan	Director	0211H0081: Meet with S. Feldman (UBI) on follow-up on contracts to be rejected by UBI.	\$530.00	0.40	\$212.00
2/17/2011	James Jeffrey Horgan	Director	0211H0082: Join conference call with S. Feldman (UBI) and K. Good (RLF) on contracts to be rejected.	\$530.00	0.20	\$106.00
2/18/2011	James Jeffrey Horgan	Director	0211H0083: Meet with S. Feldman (UBI) on follow-up on contracts to be rejected and work plan for his follow-up on scheduling return of leased equipment.	\$530.00	0.40	\$212.00
2/18/2011	James Jeffrey Horgan	Director	0211H0084: Prepare email to K. Good (RLF) regarding UST notice received and request for RLF follow-up.	\$530.00	0.10	\$53.00
2/18/2011	James Jeffrey Horgan	Director	0211H0085: Meet with R. Pyontek (UBI) regarding classifications of disbursements in November and December monthly fee statements.	\$530.00	0.30	\$159.00
2/18/2011	James Jeffrey Horgan	Director	0211H0086: Email to K. Good (RLF) with request for any updates to the real property lease and other contract assumption and rejections listing.	\$530.00	0.10	\$53.00
2/18/2011	James Jeffrey Horgan	Director	0211H0087: Teleconference with J. Perrone (New Ashley) on transition services.	\$530.00	0.20	\$106.00
2/18/2011	James Jeffrey Horgan	Director	0211H0088: Update to S. Feldman (UBI) on transition services.	\$530.00	0.10	\$53.00
2/23/2011	James Jeffrey Horgan	Director	0211H0089: Meet with R. Pyontek (UBI) regarding the November and December 2010 and January 2011 Monthly Operating Reports to be filed with Court.	\$530.00	0.40	\$212.00
2/23/2011	James Jeffrey Horgan	Director	0211H0090: Meeting with M. Abate (UBI) and S. Feldman (UBI) on remaining activity in bank accounts to update R. Pyontek (UBI) draft of monthly operating reports.	\$530.00	0.20	\$106.00
2/24/2011	James Jeffrey Horgan	Director	0211H0091: Meeting with S. Feldman (UBI) and R. Pyontek (UBI) on the November and December 2010 and January 2011 monthly operating reports to be filed with the Bankruptcy Court.	\$530.00	0.40	\$212.00

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2/25/2011	James Jeffrey Horgan	Director	0211H0092: Meet with M. Abate (UBI) and R. Pyontek (UBI) on regarding the monthly operating reports.	\$530.00	0.70	\$371.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0093: Meeting with S. Feldman (UBI) regarding the monthly operating reports to be filed for November 2010 through January 2011.	\$530.00	0.40	\$212.00	
2/3/2011	Perry Mandarino	Partner	0211H0094: Review the monthly operating report.	\$780.00	0.30	\$234.00	
Subtotal - Hours and Compensation for Bankruptcy Reporting (e.g. SOFA and SOAL)					5.20	\$2,831.00	

Tax Matters

2/1/2011	Latoya Edwards	Manager	0211H0095: Discuss with J. Klemas (UBI) regarding audits and next steps for IL, NJ and Ohio audits and schedule visit to client site.	\$450.00	0.50	\$225.00	
2/1/2011	Latoya Edwards	Manager	0211H0096: Discussion with C. Dobrowski (Ohio Auditor) regarding work audit status.	\$450.00	0.50	\$225.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0097: Meet with J. Klemas (UBI) regarding potential priority taxes for personal property taxes.	\$530.00	0.20	\$106.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0098: Meet with J. Klemas (UBI) on his updated analyses of personal property taxes payable and correspondence he received from taxing authorities regarding the same.	\$530.00	0.30	\$159.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0099: Review correspondence on prepetition personal property tax notices received from J. Klemas (UBI).	\$530.00	0.10	\$53.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0100: Email to K. Good (RLF) on request for guidance on prepetition personal property tax notices.	\$530.00	0.30	\$159.00	
2/2/2011	James Jeffrey Horgan	Director	0211H0101: Meet with J. Klemas (UBI) on post-petition invoice received for professional tax services for sales tax audit services.	\$530.00	0.20	\$106.00	

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2/2/2011	James Jeffrey Horgan	Director	0211H0102: Email to L. Edwards (PwC) on sales tax audit claims reduced by 3rd party consultants.	\$530.00	0.10	\$53.00
2/3/2011	Anthony J Grasso	Director	0211H0103: Review the 2002 NJ CBT return for interest expense add back audit adjustment.	\$450.00	1.00	\$450.00
2/3/2011	Anthony J Grasso	Director	0211H0104: Review the Auditor supplied information related to interest expense and the federal interest rules related to interest and other federal limitations.	\$450.00	0.30	\$135.00
2/3/2011	James Jeffrey Horgan	Director	0211H0105: Review information needed from UBI records to provide to various state tax auditors to reduce pending assessments for NJ income tax and use taxes for TX, IL and OH.	\$530.00	0.30	\$159.00
2/4/2011	James Jeffrey Horgan	Director	0211H0106: Discuss with K. Good (RLF) on J. Klemas (UBI) request for counsel to communicate with municipality on personal property tax delinquency notice.	\$530.00	0.20	\$106.00
2/7/2011	Anthony J Grasso	Director	0211H0107: Review of financing agreement to identify potential third party lender for NJ CBT interest add back exception.	\$450.00	1.50	\$675.00
2/7/2011	Anthony J Grasso	Director	0211H0108: Review revised assessment work papers issued by NJ CBT auditor.	\$450.00	1.00	\$450.00
2/7/2011	Donald J Scotto	Partner	0211H0109: Review the state tax consulting projects.	\$710.00	0.80	\$568.00
2/7/2011	J. Timothy Winks	Senior Managing Director	0211H0110: Review and respond to L. Edwards (PwC) regarding priority claim and record keeping questions.	\$450.00	0.30	\$135.00
2/7/2011	Latoya Edwards	Manager	0211H0111: Review 2002 interest add back.	\$450.00	1.00	\$450.00
2/7/2011	Latoya Edwards	Manager	0211H0112: Review work papers to determine interest expense for 2002.	\$450.00	4.00	\$1,800.00
2/7/2011	Latoya Edwards	Manager	0211H0113: Review statute of limitation for file retentions and prepare summary.	\$450.00	2.60	\$1,170.00

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URBAN BRANDS, INC., et al.
PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Rate	Hours	Compensation	Total
2/7/2011	Latoya Edwards	Manager	0211H0114: Teleconference with C. Cajina (NJ Auditor) regarding status of work papers and corporate business tax issues.	\$450.00	0.50	\$225.00	
2/7/2011	Latoya Edwards	Manager	0211H0115: Prepare update email to K. Simon (LMCO) for the Creditor's Committee.	\$450.00	1.00	\$450.00	
2/7/2011	Lauren Bacola	Associate	0211H0116: Perform statute of limitations and use tax registration research.	\$250.00	0.70	\$175.00	
2/7/2011	James Jeffrey Horgan	Director	0211H0117: Review updated information received and outstanding request from J. Klemas (UBI) on NJ, OH, IL and other state use and income tax audits..	\$530.00	0.20	\$106.00	
2/7/2011	James Jeffrey Horgan	Director	0211H0118: Review tax documents needed for records retention.	\$530.00	0.20	\$106.00	
2/7/2011	James Jeffrey Horgan	Director	0211H0119: Meeting with J. Klemas (UBI) on tax documents needed for records retention.	\$530.00	0.20	\$106.00	
2/7/2011	James Jeffrey Horgan	Director	0211H0120: Meet with B. Pineda (UBI) on tax refund to be processed for UBI/Carraizo Alto Apparel Corp.	\$530.00	0.10	\$53.00	
2/7/2011	James Jeffrey Horgan	Director	0211H0121: Meet with J. Klemas (UBI) on tax claims reviewed to date to discuss next steps on process to identify UBI records needed for tax claims.	\$530.00	0.10	\$53.00	
2/7/2011	James Jeffrey Horgan	Director	0211H0122: Meet with J. Klemas (UBI) discuss next steps on process to identify UBI records needed for tax claims.	\$530.00	0.30	\$159.00	
2/8/2011	Latoya Edwards	Manager	0211H0123: Prepare listing of wind down tax matters.	\$450.00	2.50	\$1,125.00	
2/8/2011	Latoya Edwards	Manager	0211H0124: Review work papers for the Ohio audit.	\$450.00	1.00	\$450.00	
2/8/2011	Latoya Edwards	Manager	0211H0125: Call with H. Patel (Illinois State Audit) regarding audit and next steps.	\$450.00	1.00	\$450.00	
2/8/2011	Latoya Edwards	Manager	0211H0126: Review record retention policy and send to J. Horgan (PwC) for review.	\$450.00	1.50	\$675.00	
2/8/2011	Latoya Edwards	Manager	0211H0127: Perform documentation requirements research.	\$450.00	1.50	\$675.00	

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Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/8/2011	James Jeffrey Horgan	Director	0211H0128: Meet with J. Klemas (UBI) regarding tax claims filed by creditors.	\$530.00	0.20	\$106.00
2/8/2011	James Jeffrey Horgan	Director	0211H0129: Review email from L. Edwards (PwC) on status of her discussions with NJ, OH and IL taxing authorities on potential assessments and audit work papers needed.	\$530.00	0.20	\$106.00
2/8/2011	James Jeffrey Horgan	Director	0211H0130: Email to K. Good (RLF) regarding personal property tax claims.	\$530.00	0.10	\$53.00
2/8/2011	James Jeffrey Horgan	Director	0211H0131: Meeting with J. Klemas (UBI) regarding UBI to pay all personal property tax claims.	\$530.00	0.40	\$212.00
2/9/2011	Latoya Edwards	Manager	0211H0132: Review documentation rules to provide the client with an update on record retention policies for subsequent issue that may arise after bankruptcy.	\$450.00	0.50	\$225.00
2/9/2011	James Jeffrey Horgan	Director	0211H0133: Meet with J. Klemas (UBI) on approval requested from counsel to pay priority tax payments for personal property taxes.	\$530.00	0.20	\$106.00
2/9/2011	James Jeffrey Horgan	Director	0211H0134: Prepare email to J. Klemas (UBI), K. Good (RLF), and K. Simon (LMCO) with issues to be resolved on draft BMC tax claims schedule.	\$530.00	0.30	\$159.00
2/9/2011	James Jeffrey Horgan	Director	0211H0135: Review email from K. Good (RLF) on personal property taxes.	\$530.00	0.10	\$53.00
2/9/2011	James Jeffrey Horgan	Director	0211H0136: Call with K. Good (RLF) on the ability to make payments on prepetition personal property taxes and related interest and penalties charges.	\$530.00	0.40	\$212.00
2/9/2011	James Jeffrey Horgan	Director	0211H0137: Meet with J. Klemas (UBI) regarding observation of tax claims filed.	\$530.00	0.20	\$106.00
2/9/2011	James Jeffrey Horgan	Director	0211H0138: Review tax claims filed to date by taxing authority.	\$530.00	0.20	\$106.00
2/10/2011	Anthony J Grasso	Director	0211H0139: Review estimated reserve amounts for sales and use and NJ CBT audits.	\$450.00	0.50	\$225.00

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Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/10/2011	Donald J Scotto	Partner	0211H0140: Review state tax provisions.	\$710.00	0.50	\$355.00
2/10/2011	Latoya Edwards	Manager	0211H0141: Review and prepare comments on state tax provisions for D. Scotto (PwC).	\$450.00	1.50	\$675.00
2/10/2011	Latoya Edwards	Manager	0211H0142: Discussion with C. Dobrowski (Ohio Auditor) regarding sales tax audit.	\$450.00	0.50	\$225.00
2/10/2011	James Jeffrey Horgan	Director	0211H0143: Discussion with J. Klemas (UBI) on personal property tax penalty and interest to be paid.	\$530.00	0.10	\$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0144: Email to K. Good (RLF) on notices received on personal property tax with penalty and interest.	\$530.00	0.10	\$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0145: Telephone call from K. Good (RLF) on letters to be sent to municipalities on personal property tax seizure notices.	\$530.00	0.10	\$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0146: Meet with M. Abate and J. Klemas (UBI) regarding personal property taxes with default notices.	\$530.00	0.40	\$212.00
2/10/2011	James Jeffrey Horgan	Director	0211H0147: Call with S. Feldman (UBI) regarding personal property taxes.	\$530.00	0.30	\$159.00
2/10/2011	James Jeffrey Horgan	Director	0211H0148: Telephone call from K. Good (RLF) regarding request for computation of pre-petition taxes paid pursuant to Court's first day order and other requests regarding consideration of payment of prepetition personal property taxes.	\$530.00	0.20	\$106.00
2/10/2011	James Jeffrey Horgan	Director	0211H0149: Discuss with M. Abate (UBI) on RLF request for computation of pre-petition taxes paid pursuant to Court's first day order.	\$530.00	0.10	\$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0150: Meet with J. Klemas (UBI) on computation of pre-petition taxes paid pursuant to Court's first day order.	\$530.00	0.10	\$53.00
2/11/2011	Latoya Edwards	Manager	0211H0151: Review schedule of tax proof of claims and prepare comments for follow up questions.	\$450.00	2.50	\$1,125.00

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				Rate	Hours	Compensation
2/11/2011	James Jeffrey Horgan	Director	0211H0152: Review draft of J. Klemas (UBI) schedule of post-petition payments of pre-petition taxes.	\$530.00	0.10	\$53.00
2/11/2011	James Jeffrey Horgan	Director	0211H0153: Meet with J. Klemas (UBI) answering regarding the schedule of post-petition payments of pre-petition taxes to provide to K. Good (RLF).	\$530.00	0.10	\$53.00
2/15/2011	Latoya Edwards	Manager	0211H0154: Call with J. Klemas (New Ashley) regarding audit and strategy.	\$450.00	0.50	\$225.00
2/15/2011	Latoya Edwards	Manager	0211H0155: Call with H. Patel (Illinois Auditor) regarding visit and next steps.	\$450.00	1.00	\$450.00
2/15/2011	Latoya Edwards	Manager	0211H0156: Teleconference with S. Feldman (UBI) regarding status of audits.	\$450.00	0.50	\$225.00
2/15/2011	James Jeffrey Horgan	Director	0211H0157: Discussion with S. Feldman (UBI) on tax claims and assessments.	\$530.00	0.20	\$106.00
2/15/2011	James Jeffrey Horgan	Director	0211H0158: Meet with S. Feldman (UBI) regarding follow-up needed on tax claims and auditors assessments.	\$530.00	0.50	\$265.00
2/16/2011	James Jeffrey Horgan	Director	0211H0159: Review and respond to email from L. Edwards (PwC) on priority tax claim analysis discussed with K. Simon (LMCO).	\$530.00	0.20	\$106.00
2/16/2011	James Jeffrey Horgan	Director	0211H0160: Review email with new schedule from T. Look (BMC Group) on their extraction of tax claims for their claim database.	\$530.00	0.20	\$106.00
2/16/2011	James Jeffrey Horgan	Director	0211H0161: Email to L. Edwards (PwC) on tax claims analysis with comments for follow-up.	\$530.00	0.10	\$53.00
2/17/2011	Latoya Edwards	Manager	0211H0162: Review advance recovery and sales and use tax savings.	\$450.00	3.00	\$1,350.00
2/17/2011	Latoya Edwards	Manager	0211H0163: Review claims status.	\$450.00	1.00	\$450.00
2/17/2011	Lauren Bacola	Associate	0211H0164: Reconciled schedule with proofs of claim, audit work papers, and prior summary.	\$250.00	1.50	\$375.00

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Details of Hours and Compensation by Project and Date - Hourly Professional Services

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Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/17/2011	James Jeffrey Horgan	Director	0211H0165: Email to K. Good (RLF) and M. Merchant (RLF) with comments on BMC tax claims schedule.	\$530.00	0.40	\$212.00
2/18/2011	Latoya Edwards	Manager	0211H0166: Review tax claims against known issues.	\$450.00	1.50	\$675.00
2/18/2011	Latoya Edwards	Manager	0211H0167: Review New Jersey waivers and send to K. Good (RLF) priority claims.	\$450.00	1.00	\$450.00
2/18/2011	Latoya Edwards	Manager	0211H0168: Review priority tax claims.	\$450.00	0.50	\$225.00
2/18/2011	Latoya Edwards	Manager	0211H0169: Review of CA provisions for property tax.	\$450.00	0.50	\$225.00
2/18/2011	Lauren Bacola	Associate	0211H0170: Reconciled schedule with proofs of claim, audit work papers, and prior summary.	\$250.00	1.00	\$250.00
2/18/2011	James Jeffrey Horgan	Director	0211H0171: Meet with J. Klemas (UBI) regarding listing of remaining estate tax income other tax returns to be prepared and filed for UBI.	\$530.00	0.30	\$159.00
2/18/2011	James Jeffrey Horgan	Director	0211H0172: Meet with S. Feldman (UBI) regarding priority tax claims.	\$530.00	0.30	\$159.00
2/18/2011	James Jeffrey Horgan	Director	0211H0173: Conference call with K. Good (RLF) and S. Feldman (UBI) regarding initial questions on tax claims filed and analyses needed to quantify the amount of priority tax claims.	\$530.00	0.50	\$265.00
2/18/2011	James Jeffrey Horgan	Director	0211H0174: Review/respond to email from J. Klemas (UBI) on personal property tax obligations.	\$530.00	0.30	\$159.00
2/18/2011	James Jeffrey Horgan	Director	0211H0175: Meet with J. Klemas (UBI) regarding personal property tax payments.	\$530.00	0.30	\$159.00
2/18/2011	James Jeffrey Horgan	Director	0211H0176: Meet with R. Pyontek (UBI) and J. Klemas (UBI) on tax schedules to discuss with K. Good (RLF) on conference call.	\$530.00	0.40	\$212.00
2/18/2011	James Jeffrey Horgan	Director	0211H0177: Prepare overview and explanation of tax claims schedule for K. Simon (LMCO) for estimation of priority tax claims.	\$530.00	0.30	\$159.00

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Details of Hours and Compensation by Project and Date - Hourly Professional Services

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Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/18/2011	James Jeffrey Horgan	Director	0211H0178: Meeting with K. Good (RLF), S. Feldman (UBI), R. Pyontek (UBI) and J. Klemas (UBI) on priority tax payments.	\$530.00	0.30	\$159.00
2/18/2011	James Jeffrey Horgan	Director	0211H0179: Meeting with J. Klemas (UBI) regarding estimated remaining taxes and fees to be paid pursuant to sales and use tax order.	\$530.00	0.30	\$159.00
2/21/2011	Latoya Edwards	Manager	0211H0180: Review state and local tax transition plan and compliance.	\$450.00	1.00	\$450.00
2/21/2011	James Jeffrey Horgan	Director	0211H0181: Meet with S. Feldman (UBI) to review schedule provided by R. Pyontek (UBI) on detail list provided of all post-petition payments made.	\$530.00	0.30	\$159.00
2/21/2011	James Jeffrey Horgan	Director	0211H0182: Meeting with S. Feldman (UBI) regarding tax payment analysis identification of pre-petition taxes paid post-petition subject to \$1.1 million bankruptcy court limit.	\$530.00	0.10	\$53.00
2/21/2011	James Jeffrey Horgan	Director	0211H0183: Meet with J. Klemas (UBI) regarding overview of remaining tax compliance projects to list as part of transition services.	\$530.00	0.40	\$212.00
2/21/2011	James Jeffrey Horgan	Director	0211H0184: Review transition services for tax requirements.	\$530.00	0.10	\$53.00
2/21/2011	James Jeffrey Horgan	Director	0211H0185: Review the NJ and OH priority tax claims.	\$530.00	0.10	\$53.00
2/21/2011	James Jeffrey Horgan	Director	0211H0186: Telephone call from K. Good (RLF) regarding drafting of letters to be sent to jurisdictions on personal property taxes.	\$530.00	0.10	\$53.00
2/21/2011	James Jeffrey Horgan	Director	0211H0187: Meet with S. Feldman (UBI) on letters to be sent to jurisdictions for personal property taxes.	\$530.00	0.10	\$53.00
2/22/2011	Donald J Scotto	Partner	0211H0188: Teleconference with S. Feldman (UBI) to discuss transition securities.	\$710.00	1.00	\$710.00
2/22/2011	Latoya Edwards	Manager	0211H0189: Review transition services for tax matters and tax compliance.	\$450.00	0.50	\$225.00

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Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/22/2011	James Jeffrey Horgan	Director	0211H0190: Meet with S. Feldman (UBI) regarding administrative liabilities for tax returns.	\$530.00	0.10	\$53.00
2/22/2011	James Jeffrey Horgan	Director	0211H0191: Meet with J. Klemas (UBI) regarding post-petition income tax liabilities for Texas and Michigan.	\$530.00	0.30	\$159.00
2/22/2011	James Jeffrey Horgan	Director	0211H0192: Meet with S. Feldman (UBI) regarding NYS unemployment priority tax claims for Ashley Stewart Limited and personal property tax.	\$530.00	0.30	\$159.00
2/22/2011	James Jeffrey Horgan	Director	0211H0193: Review sales and use taxes matters.	\$530.00	0.10	\$53.00
2/23/2011	Latoya Edwards	Manager	0211H0194: Review transition services requirements.	\$450.00	0.50	\$225.00
2/23/2011	Latoya Edwards	Manager	0211H0195: Review the Illinois audit information.	\$450.00	2.80	\$1,260.00
2/23/2011	Latoya Edwards	Manager	0211H0196: Prepare the Fixed Asset Schedule for Auditor.	\$450.00	3.20	\$1,440.00
2/23/2011	Latoya Edwards	Manager	0211H0197: Teleconference with S. Feldman (New Ashley) regarding the IL audit.	\$450.00	1.50	\$675.00
2/23/2011	Latoya Edwards	Manager	0211H0198: Meeting with S. Feldman (New Ashley) regarding the priority claims.	\$450.00	1.00	\$450.00
2/23/2011	Lauren Bacola	Associate	0211H0199: Meeting with H. Patel (Illinois Auditor) to review audit status and work through the audit issues.	\$250.00	4.00	\$1,000.00
2/23/2011	Lauren Bacola	Associate	0211H0200: Meeting with H. Patel (Illinois Auditor) to review expenses and AS Interactive.	\$250.00	4.00	\$1,000.00
2/23/2011	Lauren Bacola	Associate	0211H0201: Review TX tax claims in order to determine priority status and protest rules.	\$250.00	1.50	\$375.00
2/23/2011	James Jeffrey Horgan	Director	0211H0202: Review priority tax claims to be evaluated with update to be provided to K. Simon (LMCO) for the report to Creditors Committee.	\$530.00	0.20	\$106.00
2/23/2011	James Jeffrey Horgan	Director	0211H0203: Review analysis needed of material priority claims to be provided to K. Simon (LMCO) for the Creditors Committee.	\$530.00	0.20	\$106.00

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Date	Name	Position	Description	Rate	Hours	Total	
						Compensation	
2/24/2011	J. Timothy Winks	Senior Managing Director	0211H0204: Review and respond to state tax questions from L. Edwards (PwC).	\$450.00	0.20	\$90.00	
2/24/2011	Latoya Edwards	Manager	0211H0205: Review priority claims.	\$450.00	3.00	\$1,350.00	
2/24/2011	Latoya Edwards	Manager	0211H0206: Review the Ohio contracts.	\$450.00	2.00	\$900.00	
2/24/2011	Latoya Edwards	Manager	0211H0207: Teleconference with C. Dowbroski (Ohio Auditor) to discuss allocation of over head and profit for audit assessment.	\$450.00	1.00	\$450.00	
2/24/2011	Latoya Edwards	Manager	0211H0208: Meet with H. Patel (Illinois Auditor) regarding AS Interactive and Large Apparel tax audits.	\$450.00	1.50	\$675.00	
2/24/2011	Latoya Edwards	Manager	0211H0209: Review of tax audit work papers.	\$450.00	1.00	\$450.00	
2/24/2011	Lauren Bacola	Associate	0211H0210: Review audit status and work through the audit issues. Focus shipping expenses for AS Interactive.	\$250.00	4.00	\$1,000.00	
2/24/2011	Lauren Bacola	Associate	0211H0211: Review audit status and work through the audit issues. Focus on reviewing preliminary audit results.	\$250.00	4.00	\$1,000.00	
2/24/2011	Lauren Bacola	Associate	0211H0212: Review TX tax claims in order to determine priority status and protest rules.	\$250.00	2.30	\$575.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0213: Discussion with S. Feldman (UBI) on BMC tax claims file.	\$530.00	0.10	\$53.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0214: Review BMC tax claims schedule to identify claims to be discussed at later meeting with S. Feldman (UBI).	\$530.00	0.60	\$318.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0215: Review tax claims schedule.	\$530.00	0.20	\$106.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0216: Meet with B. Pineda (UBI) regarding pre-petition and post-petition franchise taxes due.	\$530.00	0.20	\$106.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0217: Review pre-petition and post-petition franchise taxes due.	\$530.00	0.20	\$106.00	

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Date	Name	Position	Description	Rate	Hours	Total Compensation	
2/24/2011	James Jeffrey Horgan	Director	0211H0218: Telephone call to K. Good (RLF) regarding pre-petition and post-petition franchise taxes due.	\$530.00	0.30		\$159.00
2/24/2011	James Jeffrey Horgan	Director	0211H0219: Teleconference with K. Good (RLF) regarding personal property tax letters being drafted by RLF as requested by NAS.	\$530.00	0.10		\$53.00
2/24/2011	James Jeffrey Horgan	Director	0211H0220: Prepare email to M. Merchant (RLF) and K. Good (RLF) outlining issues and advice needed on pre-petition and post-petition franchise taxes due.	\$530.00	0.30		\$159.00
2/25/2011	Donald J Scotto	Partner	0211H0221: Review follow-up items with tax claims and next steps.	\$710.00	0.50		\$355.00
2/25/2011	Latoya Edwards	Manager	0211H0222: Review claims and next steps.	\$450.00	1.00		\$450.00
2/25/2011	Lauren Bacola	Associate	0211H0223: Analyzed proofs of claim to determine whether claims should be included as priority, secured, or unsecured and to determine the appropriate amounts of the claims.	\$250.00	4.00		\$1,000.00
2/25/2011	Lauren Bacola	Associate	0211H0224: Addressed scheduled "other" claims and scheduled sales tax claims to determine that they have been paid.	\$250.00	4.00		\$1,000.00
2/25/2011	Lauren Bacola	Associate	0211H0225: Discuss open scheduled claims with J. Klemas (UBI).	\$250.00	0.50		\$125.00
2/25/2011	James Jeffrey Horgan	Director	0211H0226: Meet with B. Pineda (UBI) on information requests from K. Good (RLF) on post-petition franchise taxes due.	\$530.00	0.50		\$265.00
2/25/2011	James Jeffrey Horgan	Director	0211H0227: Email to M. Merchant (RLF) regarding DE franchise tax returns for 2011 due.	\$530.00	0.10		\$53.00
2/25/2011	James Jeffrey Horgan	Director	0211H0228: Email to M. Merchant (RLF) regarding listing of jurisdictions with potential franchise tax priority tax and post-petition tax liabilities.	\$530.00	0.40		\$212.00
2/25/2011	James Jeffrey Horgan	Director	0211H0229: Meet with L. Bacola (PwC) regarding priority tax claims.	\$530.00	0.20		\$106.00

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Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/27/2011	Lauren Bacola	Associate	0211H0230: Review proofs of claim to determine whether claims should be included as priority, secured, or unsecured and to determine the appropriate amounts of the claims.	\$250.00	1.50	\$375.00
2/28/2011	Christopher Gaffney	Manager	0211H0231: Review New Jersey audit issues and Delaware business filing issues and strategy for client.	\$450.00	1.00	\$450.00
2/28/2011	Anthony J Grasso	Director	0211H0232: Review the outstanding state tax issues.	\$450.00	0.50	\$225.00
2/28/2011	Anthony J Grasso	Director	0211H0233: Review the NJ CBT assessment and additional information required.	\$450.00	0.50	\$225.00
2/28/2011	Latoya Edwards	Manager	0211H0234: Review tax claims schedule and prepare revised schedule.	\$450.00	4.00	\$1,800.00
2/28/2011	Lauren Bacola	Associate	0211H0235: Complete schedule of tax claims.	\$250.00	1.00	\$250.00
2/28/2011	Lauren Bacola	Associate	0211H0236: Research Delaware Franchise tax issue to determine next steps and provided update to J. Klemas (UBI).	\$250.00	2.00	\$500.00
2/28/2011	Lauren Bacola	Associate	0211H0237: Review DE Franchise Filing.	\$250.00	2.00	\$500.00
2/28/2011	James Jeffrey Horgan	Director	0211H0238: Email to M. Merchant (RLF) regarding franchise taxes issues.	\$530.00	0.20	\$106.00
2/28/2011	James Jeffrey Horgan	Director	0211H0239: Meet with B. Pineda (UBI) regarding franchise tax returns to be filed.	\$530.00	0.30	\$159.00
2/28/2011	James Jeffrey Horgan	Director	0211H0240: Meeting with M. Merchant, K. Good (RLF) and S. Feldman (UBI) on franchise tax returns to be filed.	\$530.00	0.30	\$159.00
2/28/2011	James Jeffrey Horgan	Director	0211H0241: Meet with S. Feldman (UBI) and B. Pineda (UBI) on franchise taxes to be remitted.	\$530.00	0.30	\$159.00
2/28/2011	James Jeffrey Horgan	Director	0211H0242: Meet with S. Feldman (UBI) on draft computations for DE franchise taxes.	\$530.00	0.40	\$212.00
2/28/2011	James Jeffrey Horgan	Director	0211H0243: Email to L. Edwards (PwC) on issues for conference call with PwC tax professionals and S. Feldman (UBI).	\$530.00	0.10	\$53.00

URBAN BRANDS, INC., et al.

Exhibit C-2

PricewaterhouseCoopers LLP - Financial Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

for the period February 1, 2011 through February 26, 2011						
Date	Name	Position	Description	Rate	Hours	Compensation Total
Subtotal - Hours and Compensation for Tax Matters					120.90	\$49,029.00
Claims Analysis						
2/7/2011	James Jeffrey Horgan	Director	0211H0244: Review BMC claims information received to date.	\$530.00	0.20	\$106.00
2/7/2011	James Jeffrey Horgan	Director	0211H0245: Email to V. Bakhshian (BMC) on claims information needed.	\$530.00	0.10	\$53.00
2/7/2011	James Jeffrey Horgan	Director	0211H0246: Telephone call from V. Bakhshian (BMC) and T. Look (BMC) on claims information prepared to date.	\$530.00	0.30	\$159.00
2/8/2011	James Jeffrey Horgan	Director	0211H0247: Email to V. Bakhshian (BMC) and T. Look (BMC) on issues to discuss on their analyses of claims filed and claims scheduled.	\$530.00	0.10	\$53.00
2/8/2011	James Jeffrey Horgan	Director	0211H0248: Meet with J. Dewolf (UBI) regarding discussions with Hartz Mountain on need to remove all UBI records from section of existing warehouse space being turned back over to Hartz.	\$530.00	0.30	\$159.00
2/8/2011	James Jeffrey Horgan	Director	0211H0249: Meet with A. Tedeschi (UBI) on accounting records for prepetition balance due to Hartz Mountain for Secaucus, NJ office and distribution center lease requested by Creditors Committee.	\$530.00	0.30	\$159.00
2/8/2011	James Jeffrey Horgan	Director	0211H0250: Prepare comments for initial claims analyses files.	\$530.00	1.30	\$689.00
2/8/2011	James Jeffrey Horgan	Director	0211H0251: Telephone call with V. Bakhshian (BMC) and T. Look (BMC) on their initial analyses of claims filed and claims scheduled.	\$530.00	0.80	\$424.00
2/9/2011	James Jeffrey Horgan	Director	0211H0252: Meet with G. Bashur (UBI) regarding the claims schedule.	\$530.00	0.20	\$106.00

URBAN BRANDS, INC., et al.
PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

				Total	
Date	Name	Position	Description	Rate	Hours Compensation
2/9/2011	James Jeffrey Horgan	Director	0211H0253: Telephone call to R. Jordan (Gardere) in response to his email to M. Abate (UBI) from Depository Trust Corp need for authorization for transfer requested on UBI debt and shares.	\$530.00	0.30 \$159.00
2/9/2011	James Jeffrey Horgan	Director	0211H0254: Prepare questions and comments for K. Good (RLF) on claims report from BMC.	\$530.00	0.10 \$53.00
2/9/2011	James Jeffrey Horgan	Director	0211H0255: Teleconference with K. Good (RLF) regarding questions sent to M. Abate and R. Pyontek (UBI) on various claims.	\$530.00	0.20 \$106.00
2/9/2011	James Jeffrey Horgan	Director	0211H0256: Teleconference with K. Good (RLF) on updates and analysis needed on claims report from BMC Group.	\$530.00	0.20 \$106.00
2/9/2011	James Jeffrey Horgan	Director	0211H0257: Discuss with M. Abate (UBI) on computations of potential monies due back from CIT on drawn down of UBI's letter of credit.	\$530.00	0.20 \$106.00
2/9/2011	James Jeffrey Horgan	Director	0211H0258: Discuss with M. Abate (UBI) schedule requested to be prepared for counsel at RLF on 503b9 claims.	\$530.00	0.10 \$53.00
2/9/2011	James Jeffrey Horgan	Director	0211H0259: Email to M. Abate (UBI) on stock and debt transfer requested by K. Harriston (stock and debt holder).	\$530.00	0.10 \$53.00
2/14/2011	James Jeffrey Horgan	Director	0211H0260: Meet with S. Feldman (UBI) regarding computation of monies due back from CIT on draw down of UBI's letter of credit for merchandise vendors.	\$530.00	0.10 \$53.00
2/14/2011	James Jeffrey Horgan	Director	0211H0261: Prepare comments to discuss with S. Feldman (UBI) on computations of monies due back from CIT on draw down of UBI's letter of credit for merchandise vendors.	\$530.00	0.40 \$212.00
2/14/2011	James Jeffrey Horgan	Director	0211H0262: Meet with S. Feldman (UBI) on analyses needed on BMC Group claims filed.	\$530.00	0.40 \$212.00
2/14/2011	James Jeffrey Horgan	Director	0211H0263: Meet with S. Feldman (UBI) on schedule provided by CIT on their application and payments of UBI vendor payables.	\$530.00	0.20 \$106.00

URBAN BRANDS, INC., et al.
PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/15/2011	James Jeffrey Horgan	Director	0211H0264: Meet with J. Kurykla (UBI) on correspondence received on litigation regarding lease assigned in the January 2009 asset purchase agreement to New 579 and Beyond, Inc.	\$530.00	0.10	\$53.00
2/15/2011	James Jeffrey Horgan	Director	0211H0265: Review request from J. Perrone (New Ashley) on claims analysis.	\$530.00	0.10	\$53.00
2/15/2011	James Jeffrey Horgan	Director	0211H0266: Prepare overview of claims received to date and send to J. Perrone (New Ashley).	\$530.00	0.20	\$106.00
2/15/2011	James Jeffrey Horgan	Director	0211H0267: Telephone call with S. Feldman (UBI) on follow-up items for claims analysis.	\$530.00	0.10	\$53.00
2/16/2011	James Jeffrey Horgan	Director	0211H0268: Review and respond to K. Good (RLF) email on verification of vendor merchandise claim.	\$530.00	0.10	\$53.00
2/16/2011	James Jeffrey Horgan	Director	0211H0269: Meet with C. Conil (UBI) on reconciliation of vendor merchandise claim balance.	\$530.00	0.10	\$53.00
2/16/2011	James Jeffrey Horgan	Director	0211H0270: Review email from V. Bakhshian (BMC) with claims file and send request for adjustment and further analysis.	\$530.00	1.30	\$689.00
2/16/2011	James Jeffrey Horgan	Director	0211H0271: Meet with M. Abate (UBI) regarding the adjusted creditor unsecured claim balance for Two-one-Two.	\$530.00	0.20	\$106.00
2/16/2011	James Jeffrey Horgan	Director	0211H0272: Email to K. Good (RLF) with comments on Two-One-Two unsecured claim balance after adjusting for 503b9 claim settled with changes to those amounts in draft Stipulation.	\$530.00	0.10	\$53.00
2/16/2011	James Jeffrey Horgan	Director	0211H0273: Review and prepare comments on updated BMC call claims file in advance of conference call with V. Bakhshian and T. Look (BMC).	\$530.00	0.40	\$212.00
2/16/2011	James Jeffrey Horgan	Director	0211H0274: Conference call with V. Bakhshian and T. Look (BMC) regarding their updated claims analysis and provide further requests for summary analyses and changes for settled claims.	\$530.00	0.70	\$371.00

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URBAN BRANDS, INC., et al.
PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/17/2011	James Jeffrey Horgan	Director	0211H0275: Meet with S. Feldman (UBI) on review of BMC claims schedules including tax claims.	\$530.00	0.20	\$106.00
2/17/2011	James Jeffrey Horgan	Director	0211H0276: Review and respond to email from V. Bakhshian (BMC) on their progress in update to claims reconciliation file.	\$530.00	0.10	\$53.00
2/18/2011	James Jeffrey Horgan	Director	0211H0277: Email to K. Good (RLF) on Associated Pension contract assumption.	\$530.00	0.20	\$106.00
2/18/2011	James Jeffrey Horgan	Director	0211H0278: Meet with L. Nunez (UBI) regarding employee claims filed.	\$530.00	0.20	\$106.00
2/21/2011	James Jeffrey Horgan	Director	0211H0279: Prepare follow-up comments and questions regarding the BMC claims reconciliation analysis.	\$530.00	1.20	\$636.00
2/21/2011	James Jeffrey Horgan	Director	0211H0280: Conference call with V. Bakhshian (BMC), T. Look (BMC) and S. Feldman (UBI) on BMC's updated claims analysis with further reconciliation of filed Proofs of Claim vs. scheduled amounts.	\$530.00	0.60	\$318.00
2/21/2011	James Jeffrey Horgan	Director	0211H0281: Telephone call from V. Bakhshian (BMC) regarding updated claims file.	\$530.00	0.10	\$53.00
2/21/2011	James Jeffrey Horgan	Director	0211H0282: Meet with S. Feldman (UBI) regarding process to identify assumed claims from BMC claims analysis.	\$530.00	0.30	\$159.00
2/21/2011	James Jeffrey Horgan	Director	0211H0283: Teleconference with V. Bakhshian (BMC) and S. Feldman (UBI) regarding revisions to BMC claims report file.	\$530.00	0.60	\$318.00
2/21/2011	James Jeffrey Horgan	Director	0211H0284: Meeting with S. Feldman (UBI) regarding analysis of significant claims.	\$530.00	0.30	\$159.00
2/21/2011	James Jeffrey Horgan	Director	0211H0285: Teleconference with K. Good (RLF) regarding open issues to be resolved on non-real property leases before RLF files notices of rejection with bankruptcy court.	\$530.00	0.10	\$53.00
2/21/2011	James Jeffrey Horgan	Director	0211H0286: Teleconference with K. Good (RLF) regarding claims reconciliation process.	\$530.00	0.10	\$53.00

URBAN BRANDS, INC., et al.

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PricewaterhouseCoopers LLP - Financial Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Rate	Hours	Total	
						Compensation	
2/21/2011	James Jeffrey Horgan	Director	0211H0287: Meet with S. Feldman (UBI) regarding evaluation of non-real property leases that were not assumed by New Ashley.	\$530.00	0.10	\$53.00	
2/22/2011	James Jeffrey Horgan	Director	0211H0288: Discuss proof of claims for personal property tax liabilities with S. Feldman (UBI).	\$530.00	0.10	\$53.00	
2/23/2011	James Jeffrey Horgan	Director	0211H0289: Meet with S. Feldman (UBI) on new BMC claim analysis.	\$530.00	0.80	\$424.00	
2/23/2011	James Jeffrey Horgan	Director	0211H0290: Telephone call with V. Bakhshian (BMC), T. Look (BMC) and S. Feldman (UBI) regarding their updated claims file for remaining claims after removal of duplicates.	\$530.00	0.60	\$318.00	
2/23/2011	James Jeffrey Horgan	Director	0211H0291: Meeting with M. Abate (UBI), S. Feldman (UBI) and L. Fernandez (UBI) regarding receivable due from CIT after accounting for vendor invoices applied.	\$530.00	0.50	\$265.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0292: Review BMC updated claims reconciliation matching scheduled claims to Proof of Claims filed.	\$530.00	0.50	\$265.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0293: Meet with S. Feldman (UBI), L. Edwards (PwC) and L. Bacola (PwC) on review of new schedule from BMC on administrative and priority tax claims to be provided to K. Simon (LMCO) for the Creditors Committee.	\$530.00	0.70	\$371.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0294: Meet with L. Edwards (PwC) and L. Bacola (PwC) on analysis underway of significant priority tax claims for report to K. Simon (LMCO).	\$530.00	0.10	\$53.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0295: Teleconference with K. Good (RLF) on information still needed to file assumption/rejection notices on UBI contracts.	\$530.00	0.10	\$53.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0296: Meeting with S. Feldman (UBI) regarding cure cost schedules for real property leases and other contracts.	\$530.00	0.20	\$106.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0297: Call from K. Good (RLF) regarding follow-up on CIGNA medical claims.	\$530.00	0.10	\$53.00	

URBAN BRANDS, INC., et al.
PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

For the Period February 1, 2011 through February 28, 2011						
Date	Name	Position	Description	Rate	Hours	Total Compensation
Subtotal - Hours and Compensation for Claims Analysis					17.10	\$9,063.00
Post-Closing Analyses for Asset Purchase Agreement						
2/1/2011	James Jeffrey Horgan	Director	0211H0298: Review debt forgiven as part of sale to GBMP for accounting for the October monthly operating report.	\$530.00	0.10	\$53.00
2/1/2011	James Jeffrey Horgan	Director	0211H0299: Meet with G. Bashur (UBI) and S. Feldman (UBI) regarding schedule with proposed computation for reimbursement of time spent by New Ashley employees on UBI Ch 11 estate matters.	\$530.00	0.10	\$53.00
2/1/2011	James Jeffrey Horgan	Director	0211H0300: Prepare and send information requested by G. Bashur (UBI) on computations reimbursement of time spent by New Ashley employees on UBI Ch 11 estate matters.	\$530.00	0.20	\$106.00
2/2/2011	James Jeffrey Horgan	Director	0211H0301: Telephone conversation with S. Feldman (UBI) regarding update on information provided yesterday to Creditors Committee on proposed UBI/GBMP purchase price adjustments.	\$530.00	0.20	\$106.00
2/2/2011	James Jeffrey Horgan	Director	0211H0302: Meet with J. Perrone (UBI) regarding accounting records in Secaucus warehouse space that may need to moved to outside storage.	\$530.00	0.30	\$159.00
2/2/2011	James Jeffrey Horgan	Director	0211H0303: Meet with I. Williams (UBI) and R. Pyontek (UBI) on cash account reconciliations at sale closing and computations on any balance due back to UBI estate.	\$530.00	0.40	\$212.00
2/2/2011	James Jeffrey Horgan	Director	0211H0304: Meet with G. Bashur (UBI) and R. Pyontek (UBI) on open estate wind down issues.	\$530.00	0.20	\$106.00
2/2/2011	James Jeffrey Horgan	Director	0211H0305: Telephone call to K. Simon (LMCO) on request for a listing of accounting issues remaining on proposed APA purchase price adjustments.	\$530.00	0.10	\$53.00
2/2/2011	James Jeffrey Horgan	Director	0211H0306: Meet with I. Addo (UBI) on follow-up on transaction activity needed for cash accounts.	\$530.00	0.10	\$53.00

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URBAN BRANDS, INC., et al.
PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/3/2011	James Jeffrey Horgan	Director	0211H0307: Meet with L. Addo (UBI) on insurance refunds to be deposited into UBI Ch 11 account, bank activity report, and status of computer check writing capability in UBI Toronto Dominion bank account.	\$530.00	0.20	\$106.00
2/3/2011	James Jeffrey Horgan	Director	0211H0308: Update listing of estate wind-down and accounting issues requested by J. Perrone and R. Pyontek (UBI).	\$530.00	1.30	\$689.00
2/3/2011	James Jeffrey Horgan	Director	0211H0309: Meet with J. Perrone (UBI) and M. Castoro (UBI) on need to evaluate and relocate estate records in Secaucus distribution center.	\$530.00	0.50	\$265.00
2/3/2011	James Jeffrey Horgan	Director	0211H0310: Meet with R. Pyontek (UBI) on draft open item listing on estate wind-down and accounting issues.	\$530.00	0.40	\$212.00
2/3/2011	James Jeffrey Horgan	Director	0211H0311: Telephone call from K. Simon (LMCO) on open item listing on proposed APA adjustments and wind-down list.	\$530.00	0.40	\$212.00
2/3/2011	James Jeffrey Horgan	Director	0211H0312: Review remaining open items list on APA and wind-down.	\$530.00	0.20	\$106.00
2/3/2011	Perry Mandarino	Partner	0211H0313: Conference call with D. Brown (UBI) and J. Horgan (PwC) regarding UBI consulting arrangement for S. Feldman.	\$780.00	0.30	\$234.00
2/3/2011	James Jeffrey Horgan	Director	0211H0314: Conference call with D. Brown (UBI) and P. Mandarino (PwC) regarding UBI consulting arrangement for S. Feldman.	\$530.00	0.30	\$159.00
2/3/2011	James Jeffrey Horgan	Director	0211H0315: Meet with M. Castoro (UBI) regarding estate records in Secaucus distribution center.	\$530.00	0.80	\$424.00
2/3/2011	James Jeffrey Horgan	Director	0211H0316: Prepare summary for estate records from discussion with M. Castoro (UBI).	\$530.00	0.50	\$265.00

URBAN BRANDS, INC., et al.

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PricewaterhouseCoopers LLP - Financial Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/7/2011	James Jeffrey Horgan	Director	0211H0317: Review/respond to various emails from J. Perronne (UBI) regarding meeting this morning on estate wind down issues.	\$530.00	0.10	\$53.00
2/7/2011	James Jeffrey Horgan	Director	0211H0318: Meet with M. Castoro (UBI) on his follow-up questions on record inventory in Secaucus distribution center.	\$530.00	0.10	\$53.00
2/7/2011	James Jeffrey Horgan	Director	0211H0319: Review schedules of wind down issues.	\$530.00	0.40	\$212.00
2/7/2011	James Jeffrey Horgan	Director	0211H0320: Call to insurance broker on UBI's D&O policy for discussion regarding renewal and new rates.	\$530.00	0.20	\$106.00
2/7/2011	James Jeffrey Horgan	Director	0211H0321: Meet with R. Pyontek (UBI) on open estate accounting issues before meeting with J. Perrone (UBI).	\$530.00	0.20	\$106.00
2/7/2011	Perry Mandarino	Partner	0211H0322: Meeting with J. Perrone (UBI) and R. Pyontek (UBI), J. Horgan (PwC) by phone on open estate accounting, wind down issues including preparation of monthly operating reports and records retention.	\$780.00	0.40	\$312.00
2/7/2011	James Jeffrey Horgan	Director	0211H0323: Meeting with J. Perrone (UBI) and R. Pyontek (UBI), P. Mandarino (PwC) by phone on open estate accounting, wind down issues including preparation of monthly operating reports and records retention.	\$530.00	0.40	\$212.00
2/7/2011	James Jeffrey Horgan	Director	0211H0324: Follow-up meeting with R. Pyontek (UBI) on records inventory.	\$530.00	0.10	\$53.00
2/7/2011	James Jeffrey Horgan	Director	0211H0325: Review message from P. Castellanos (Seitlan Insurance broker) regarding D&O insurance coverage and obtain information needed for call.	\$530.00	0.10	\$53.00
2/7/2011	James Jeffrey Horgan	Director	0211H0326: Telephone call to P. Castellanos (Seitlan) regarding questions on existing D&O insurance policy and information needed to obtain quotes for a new policy.	\$530.00	0.30	\$159.00
2/7/2011	James Jeffrey Horgan	Director	0211H0327: Meet with R. Pyontek (UBI) on identification of accounting records in Secaucus warehouse and status of the estate accounting.	\$530.00	0.40	\$212.00

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Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

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URBAN BRANDS, INC., et al.
PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

				Total	
Date	Name	Position	Description	Rate	Hours Compensation
2/9/2011	James Jeffrey Horgan	Director	0211H0338: Discuss with M. Abate (UBI) analysis needed of contract schedule sent by K. Good (RLF) of contracts that New Ashley will not be assuming.	\$530.00	0.20 \$106.00
2/9/2011	James Jeffrey Horgan	Director	0211H0339: Review document retention guidelines to assess UBI inventory retention.	\$530.00	0.20 \$106.00
2/9/2011	James Jeffrey Horgan	Director	0211H0340: Telephone call from K. Good (RLF) regarding proposed go-forward compensation for S. Feldman (UBI).	\$530.00	0.10 \$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0341: Meet with R. Pyontek (UBI) on records inventory in Secaucus warehouse.	\$530.00	0.10 \$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0342: Discuss with R. Pyontek (UBI) regarding analysis needed of non-lease contract schedule to identify which contracts New Ashley will not be assuming.	\$530.00	0.10 \$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0343: Meet with Jim Giantano (NAS) on Marianne records in Iron Mountain warehouse facility.	\$530.00	0.10 \$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0344: Discuss with S. Feldman (UBI) change in UBI payroll processing from UBI to New Ashley once the balance of store leases have been assumed New Ashley.	\$530.00	0.20 \$106.00
2/10/2011	James Jeffrey Horgan	Director	0211H0345: Teleconference with S. Feldman (UBI) on records inventory in Secaucus, NJ distribution center.	\$530.00	0.30 \$159.00
2/10/2011	James Jeffrey Horgan	Director	0211H0346: Discuss open estate wind-down issues with new C. Laforge (New Ashley).	\$530.00	0.10 \$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0347: Discuss with S. Feldman (UBI) on status of preparation of monthly operating reports being prepared by New Ashley.	\$530.00	0.10 \$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0348: Discussion with S. Feldman (UBI) on need to close UBI's Bank of America accounts and store accounts and final accounting for bank fees.	\$530.00	0.20 \$106.00
2/10/2011	James Jeffrey Horgan	Director	0211H0349: Email to M. Collins (RLF) on S. Feldman (UBI) go-forward compensation.	\$530.00	0.10 \$53.00

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PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/10/2011	James Jeffrey Horgan	Director	0211H0350: Discuss with S. Feldman (UBI) on project for inventorying of UBI, New Ashley and subsidiary business records.	\$530.00	0.30	\$159.00
2/10/2011	James Jeffrey Horgan	Director	0211H0351: Discuss with J. Serano (NAS) on agency contacted for accountant for inventorying of UBI records.	\$530.00	0.10	\$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0352: Meet with M. Castro (UBI) on warehouse personnel needed and warehouse logistics for inventorying of accounting records in Secaucus, NJ distribution center.	\$530.00	0.10	\$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0353: Email to J. Perrone (NAS) on records inventory project.	\$530.00	0.20	\$106.00
2/10/2011	James Jeffrey Horgan	Director	0211H0354: Review/respond to email from S. Feldman (UBI) regarding update on records inventory project.	\$530.00	0.20	\$106.00
2/10/2011	James Jeffrey Horgan	Director	0211H0355: Teleconference with K. Good (RLF) on contracts to be reviewed by New Ashley.	\$530.00	0.10	\$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0356: Teleconference with K. Good (RLF) regarding her comments on agent of record letter needed to be signed by UBI in order to obtain quotes for new D&O tail coverage.	\$530.00	0.10	\$53.00
2/10/2011	James Jeffrey Horgan	Director	0211H0357: Telephone call from K. Simon (LMCO) on S. Feldman's assistance in records inventory project.	\$530.00	0.10	\$53.00
2/11/2011	James Jeffrey Horgan	Director	0211H0358: Meet with J. Perrone (New Ashley) on records inventory to begin next week.	\$530.00	0.30	\$159.00
2/11/2011	James Jeffrey Horgan	Director	0211H0359: Discuss with Janet Serano (UBI) on agency contacted for accountant for inventorying of UBI records.	\$530.00	0.20	\$106.00
2/11/2011	James Jeffrey Horgan	Director	0211H0360: Discuss with M. Castoro (UBI) on inventorying of accounting records in Secaucus, NJ distribution center.	\$530.00	0.30	\$159.00
2/11/2011	James Jeffrey Horgan	Director	0211H0361: Meet with R. Pyontek (UBI) and M. Garvin (UBI) regarding box records inventory.	\$530.00	0.20	\$106.00

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PricewaterhouseCoopers LLP - Financial Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Rate	Hours	Total Compensation	
2/11/2011	James Jeffrey Horgan	Director	0211H0362: Meet with I. Addo (UBI) regarding schedule of bank transfers.	\$530.00	0.20	\$106.00	
2/11/2011	James Jeffrey Horgan	Director	0211H0363: Follow-up meeting with M. Castoro (UBI) on inventorying of accounting records in Secaucus, NJ distribution center.	\$530.00	0.60	\$318.00	
2/11/2011	James Jeffrey Horgan	Director	0211H0364: Discuss with S. Feldman (UBI) on inventorying of accounting records in Secaucus, NJ distribution center.	\$530.00	0.20	\$106.00	
2/11/2011	James Jeffrey Horgan	Director	0211H0365: Email to M. Collins (RLF) regarding question on UBI Board of Directors discussion regarding go-forward compensation of S. Feldman (UBI).	\$530.00	0.10	\$53.00	
2/11/2011	James Jeffrey Horgan	Director	0211H0366: Meet with H. Depillo (UBI) regarding preparation records inventory.	\$530.00	0.80	\$424.00	
2/11/2011	James Jeffrey Horgan	Director	0211H0367: Discuss with S. Feldman (UBI) regarding preparation for records inventory.	\$530.00	0.20	\$106.00	
2/11/2011	James Jeffrey Horgan	Director	0211H0368: Meet with I. Williams (UBI) regarding preliminary draft reconciliation schedule of in-transit store sales through October 28th deposited into bank account; closing adjustments for APA.	\$530.00	0.60	\$318.00	
2/11/2011	James Jeffrey Horgan	Director	0211H0369: Meet with R. Pyontek (UBI) regarding schedule inventory listing.	\$530.00	0.10	\$53.00	
2/14/2011	James Jeffrey Horgan	Director	0211H0370: Discuss with S. Feldman (UBI) regarding APA closing reconciling adjustments still needed on store deposits in transit and other adjustments.	\$530.00	0.20	\$106.00	
2/14/2011	James Jeffrey Horgan	Director	0211H0371: Meet with H. Depillo (UBI) regarding preparation of inventory listing for records inventory.	\$530.00	0.50	\$265.00	
2/14/2011	James Jeffrey Horgan	Director	0211H0372: Meet with S. Feldman (UBI), H. Depillo (UBI), and A. Mgaresh (UBI) on overview of records inventory process.	\$530.00	1.70	\$901.00	

URBAN BRANDS, INC., et al.

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PricewaterhouseCoopers LLP - Financial Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
2/14/2011	James Jeffrey Horgan	Director	0211H0373: Meet with H. Depillo (UBI) regarding her questions on records inventory.	\$530.00	0.20	\$106.00
2/14/2011	James Jeffrey Horgan	Director	0211H0374: Review contract assumption, rejection listing from K. Good (RLF), and send email on questions.	\$530.00	0.30	\$159.00
2/14/2011	James Jeffrey Horgan	Director	0211H0375: Meet with H. Depillo (UBI) and Amal Mgaresh (UBI) regarding questions on records inventory.	\$530.00	0.50	\$265.00
2/14/2011	James Jeffrey Horgan	Director	0211H0376: Meet with C. Conil (UBI) on post-petition accounts payable schedule to discuss further analysis and research needed to validate vendor invoices.	\$530.00	0.30	\$159.00
2/14/2011	James Jeffrey Horgan	Director	0211H0377: Meeting with C. Conil (UBI) on review of post-petition expenditures to be funded by UBI Chapter 11 estate.	\$530.00	0.20	\$106.00
2/14/2011	James Jeffrey Horgan	Director	0211H0378: Meet with R. Pyontek (UBI) and C. Conil (UBI) on overview of open issues and status of post-petition payables and funding to be made by UBI Chapter 11 estate.	\$530.00	0.10	\$53.00
2/14/2011	James Jeffrey Horgan	Director	0211H0379: Follow-up discussion with C. Conil (UBI) on further changes needed to post-petition payments schedule.	\$530.00	0.10	\$53.00
2/14/2011	James Jeffrey Horgan	Director	0211H0380: Meeting with S. Feldman (UBI), H. Depillo (UBI), and A. Mgaresh (UBI) to review end of day records inventory listing and to plan boxes to be listed tomorrow.	\$530.00	0.30	\$159.00
2/14/2011	James Jeffrey Horgan	Director	0211H0381: Meet with S. Feldman (UBI) regarding his signature needed on P. Castellanos (Seitlin insurance brokers) agent of record letter.	\$530.00	0.10	\$53.00
2/14/2011	James Jeffrey Horgan	Director	0211H0382: Meet with S. Feldman (UBI) on status of my review of current post-petition payables and funding to be made for post-petition expenditures.	\$530.00	0.20	\$106.00
2/15/2011	James Jeffrey Horgan	Director	0211H0383: Meet with S. Feldman (UBI) on D&O coverage and correspondence with P. Castellanos (Seitlin insurance brokers).	\$530.00	0.10	\$53.00

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PricewaterhouseCoopers LLP - Financial Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Rate	Hours	Total	
						Compensation	
2/15/2011	James Jeffrey Horgan	Director	0211H0384: Meet with J. Perrone (New Ashley) regarding records inventory.	\$530.00	0.10	\$53.00	
2/15/2011	James Jeffrey Horgan	Director	0211H0385: Meet with J. Perrone (New Ashley) and S. Feldman (UBI) regarding records inventory.	\$530.00	0.30	\$159.00	
2/15/2011	James Jeffrey Horgan	Director	0211H0386: Meet with S. Feldman (UBI) and H. Depillo (UBI) on status of records inventory listing.	\$530.00	0.40	\$212.00	
2/15/2011	James Jeffrey Horgan	Director	0211H0387: Meet with I. Williams (UBI) on additional reconciliation schedule of in-transit store sales through October 28th deposited into bank account; closing adjustments for APA.	\$530.00	1.20	\$636.00	
2/16/2011	James Jeffrey Horgan	Director	0211H0388: Discuss UBI records inventory project in Secaucus NJ with R. Pyontek (UBI).	\$530.00	0.10	\$53.00	
2/16/2011	James Jeffrey Horgan	Director	0211H0389: Meet with A. Magaresh (UBI) and H. Depillo (UBI) on UBI records identification project in Secaucus warehouse.	\$530.00	0.50	\$265.00	
2/16/2011	James Jeffrey Horgan	Director	0211H0390: Meet with A. Magaresh (UBI) for update on UBI records identification project in Secaucus warehouse.	\$530.00	0.50	\$265.00	
2/16/2011	James Jeffrey Horgan	Director	0211H0391: Email to P. Mandarino (PwC) on status of update of wind down issues.	\$530.00	0.30	\$159.00	
2/17/2011	James Jeffrey Horgan	Director	0211H0392: Prepare listing and prioritization of estate wind down issues to discuss with S. Feldman (UBI).	\$530.00	0.50	\$265.00	
2/17/2011	James Jeffrey Horgan	Director	0211H0393: Prepare comments and revisions to schedules prepared by C. Conil (UBI) on post-petition disbursements.	\$530.00	0.40	\$212.00	
2/17/2011	James Jeffrey Horgan	Director	0211H0394: Meet with C. Conil (UBI) on post-petition disbursement schedules requested by K. Simon (LMCO) to discuss changes to schedule.	\$530.00	0.30	\$159.00	
2/17/2011	James Jeffrey Horgan	Director	0211H0395: Meeting with S. Feldman (UBI) on wind down issues.	\$530.00	0.20	\$106.00	

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PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Rate	Hours	Total Compensation	
2/18/2011	James Jeffrey Horgan	Director	0211H0396: Discuss Secaucus box records inventory with J. Perrone (New Ashley) and S. Feldman (UBI).	\$530.00	0.10	\$53.00	
2/21/2011	James Jeffrey Horgan	Director	0211H0397: Meet with H. Depillo (UBI) on UBI records inventory in Secaucus, NJ warehouse.	\$530.00	0.20	\$106.00	
2/21/2011	James Jeffrey Horgan	Director	0211H0398: Meet with S. Feldman (UBI) on UBI records inventory project teams to be reduced from 2 teams to 1 team.	\$530.00	0.10	\$53.00	
2/21/2011	James Jeffrey Horgan	Director	0211H0399: Telephone conference with S. Feldman (UBI) regarding compatibility of new accounting systems for the estate.	\$530.00	0.10	\$53.00	
2/21/2011	James Jeffrey Horgan	Director	0211H0400: Follow-up discussion with H. Depillo (UBI) on their schedule for tomorrow on records inventory project.	\$530.00	0.10	\$53.00	
2/21/2011	James Jeffrey Horgan	Director	0211H0401: Discuss with S. Feldman (UBI) on development of transition services list.	\$530.00	0.20	\$106.00	
2/22/2011	James Jeffrey Horgan	Director	0211H0402: Prepare listing of UBI wind-down accounting and tax requirements S. Feldman (UBI).	\$530.00	0.70	\$371.00	
2/22/2011	James Jeffrey Horgan	Director	0211H0403: Meet with S. Feldman (UBI) on preparation of transition services list.	\$530.00	0.10	\$53.00	
2/22/2011	James Jeffrey Horgan	Director	0211H0404: Continue prepare listing of UBI wind-down accounting and tax requirements.	\$530.00	0.90	\$477.00	
2/22/2011	James Jeffrey Horgan	Director	0211H0405: Email to S. Feldman (UBI) and D. Scotto (PwC) on development of listing of transition services.	\$530.00	0.10	\$53.00	
2/22/2011	James Jeffrey Horgan	Director	0211H0406: Prepare initial listing of UBI transition services to be requested to be performed by New Ashley accounting personnel for discussion with S. Feldman (UBI).	\$530.00	0.60	\$318.00	
2/22/2011	James Jeffrey Horgan	Director	0211H0407: Meet with B. Pineda (UBI) regarding tax returns to be filed for UBI and to be added to list of wind down tax issues.	\$530.00	0.50	\$265.00	

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URBAN BRANDS, INC., et al.
PricewaterhouseCoopers LLP - Financial Advisor
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

				Total	
Date	Name	Position	Description	Rate	Hours Compensation
2/22/2011	James Jeffrey Horgan	Director	0211H0408: Review current and future wind-down accounting and tax priorities.	\$530.00	0.10 \$53.00
2/22/2011	James Jeffrey Horgan	Director	0211H0409: Meet with S. Feldman (UBI) regarding current and future wind-down accounting and tax priorities.	\$530.00	0.30 \$159.00
2/22/2011	James Jeffrey Horgan	Director	0211H0410: Meet with S. Feldman (UBI) on development of list of transition services to be requested from New Ashley Stewart.	\$530.00	0.30 \$159.00
2/23/2011	James Jeffrey Horgan	Director	0211H0411: Meet with H. Depillo (UBI) regarding records inventory in process in Secaucus, NJ warehouse.	\$530.00	0.50 \$265.00
2/23/2011	James Jeffrey Horgan	Director	0211H0412: Preparation of transition services list.	\$530.00	0.90 \$477.00
2/23/2011	James Jeffrey Horgan	Director	0211H0413: Meet with S. Feldman (UBI) on transition services listing.	\$530.00	0.50 \$265.00
2/24/2011	James Jeffrey Horgan	Director	0211H0414: Meeting with M. Abate (UBI), R. Pyontek (UBI), and S. Feldman (UBI) on transitioning go-forward accounting and banking out of NAS accounting department.	\$530.00	0.20 \$106.00
2/24/2011	James Jeffrey Horgan	Director	0211H0415: Meet with R. Pyontek (UBI) on changes needed to records inventory listing in Secaucus, NJ warehouse.	\$530.00	0.20 \$106.00
2/24/2011	James Jeffrey Horgan	Director	0211H0416: Meet with S. Feldman (UBI) on status of records inventory listing.	\$530.00	0.20 \$106.00
2/24/2011	James Jeffrey Horgan	Director	0211H0417: Update draft of transition services list with S. Feldman (UBI) comments.	\$530.00	0.40 \$212.00
2/24/2011	James Jeffrey Horgan	Director	0211H0418: Meet with H. Depillo (UBI) and S. Feldman (UBI) progress and deadlines in preparing records inventory listings in Secaucus, NJ warehouse.	\$530.00	0.10 \$53.00
2/24/2011	James Jeffrey Horgan	Director	0211H0419: Telephone call from S. Feldman (UBI) on follow-up on transition services listing.	\$530.00	0.20 \$106.00

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PricewaterhouseCoopers LLP - Financial Advisor

Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Rate	Hours	Total	
						Compensation	
2/25/2011	James Jeffrey Horgan	Director	0211H0420: Meet with H. Depillo (UBI) on development of estimate of time to complete UBI accounting records inventory listing in Secaucus, NJ warehouse.	\$530.00	0.10	\$53.00	
2/25/2011	James Jeffrey Horgan	Director	0211H0421: Review/respond to request for additional information on UBI for D&O policy renewal.	\$530.00	0.30	\$159.00	
2/25/2011	James Jeffrey Horgan	Director	0211H0422: Telephone call from S. Feldman (UBI) on information needed to be provided to RLF on contracts to be rejected or assumed.	\$530.00	0.20	\$106.00	
2/25/2011	James Jeffrey Horgan	Director	0211H0423: Update draft of transition services list based on further conversation with S. Feldman (UBI).	\$530.00	0.40	\$212.00	
2/25/2011	James Jeffrey Horgan	Director	0211H0424: Meet with M. Abate (UBI) regarding transition services list.	\$530.00	0.10	\$53.00	
2/25/2011	James Jeffrey Horgan	Director	0211H0425: Meet with H. Depillo (UBI) on estimated time needed to complete accounting records listing in Secaucus, NJ warehouse.	\$530.00	0.30	\$159.00	
2/25/2011	James Jeffrey Horgan	Director	0211H0426: Meet with J. Serano (UBI) and R. Pyontek (UBI) on additional assistance needed for accounting records inventory in Secaucus, NJ warehouse.	\$530.00	0.10	\$53.00	
2/25/2011	James Jeffrey Horgan	Director	0211H0427: Meet with A. Dickerson (UBI) on corporate bank account reconciliations at October 28th to determine cash balances to be retained by UBI APA closing adjustment.	\$530.00	0.50	\$265.00	
2/25/2011	James Jeffrey Horgan	Director	0211H0428: Meet with M. Abate (UBI) on his initial comments on transition services agreement.	\$530.00	0.10	\$53.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0429: Meet with J. Perrone (NAS) on agenda for transition services meeting.	\$530.00	0.10	\$53.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0430: Meet with S. Feldman (UBI) on further revisions to the transition services listing.	\$530.00	0.30	\$159.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0431: Meet with S. Feldman (UBI) on additional personnel for records inventory listing project.	\$530.00	0.30	\$159.00	

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Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Rate	Hours	Total	
						Compensation	
2/28/2011	James Jeffrey Horgan	Director	0211H0432: Meet with S. Feldman (UBI) on post-petition accounts payable to be reviewed.	\$530.00	0.30	\$159.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0433: Meet with I. Williams (UBI) on status of the bank reconciliations for APA adjustments.	\$530.00	0.20	\$106.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0434: Meeting with S. Feldman (UBI) on accounting processes for post-transition period.	\$530.00	0.30	\$159.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0435: Meet with A. Dickerson (UBI) on additional corporate bank account reconciliations to determine cash balances to be retained by UBI APA closing adjustment.	\$530.00	0.20	\$106.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0436: Meet with S. Feldman (UBI) on open listing of estate wind-down issues.	\$530.00	0.20	\$106.00	
Subtotal - Hours and Compensation for Post-Closing Analyses for Asset Purchase Agreement					39.60	\$21,163.00	

Post-Closing/Post-Petition Disbursement Review

2/2/2011	James Jeffrey Horgan	Director	0211H0437: Discuss with R. Pyontek (UBI) website service invoice overcharge.	\$530.00	0.10	\$53.00	
2/2/2011	James Jeffrey Horgan	Director	0211H0438: Provide information to service provider on contract cancellation to reduce invoice.	\$530.00	0.10	\$53.00	
2/2/2011	James Jeffrey Horgan	Director	0211H0439: Meet with E. Barbour (UBI) on inventory records supporting purchase price adjustment for inventory.	\$530.00	0.30	\$159.00	
2/3/2011	James Jeffrey Horgan	Director	0211H0440: Meet with C. Conil (UBI) to review post-petition vendor invoices.	\$530.00	0.90	\$477.00	
2/4/2011	James Jeffrey Horgan	Director	0211H0441: Meet with C. Conil (UBI) to review support for payments to be made for post-petition expenses.	\$530.00	0.70	\$371.00	
2/7/2011	James Jeffrey Horgan	Director	0211H0442: Meet with C. Conil (UBI) to review vendor invoices needed to be paid.	\$530.00	0.40	\$212.00	

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For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Total	
				Rate	Hours Compensation
2/8/2011	James Jeffrey Horgan	Director	0211H0443: Meet with M. Abate and I. Addo (UBI) regarding funding required for post-closing checks of UBI.	\$530.00	0.20 \$106.00
2/8/2011	James Jeffrey Horgan	Director	0211H0444: Review of C. Conil (UBI) reconciliation of post-closing checks to be funded by UBI.	\$530.00	0.10 \$53.00
2/8/2011	James Jeffrey Horgan	Director	0211H0445: Meet with L. Fernandez (UBI) on post-petition payment to be made.	\$530.00	0.10 \$53.00
2/9/2011	James Jeffrey Horgan	Director	0211H0446: Meet with C. Conil (UBI) on review of expense to be paid and preparation of listing of remaining expenses to be paid.	\$530.00	0.20 \$106.00
2/11/2011	James Jeffrey Horgan	Director	0211H0447: Review schedule prepared by C. Conil (UBI) on post-petition expenses to be funded.	\$530.00	0.20 \$106.00
2/11/2011	James Jeffrey Horgan	Director	0211H0448: Meet with C. Conil on preparation of listing of remaining expenses to be paid.	\$530.00	0.20 \$106.00
2/11/2011	James Jeffrey Horgan	Director	0211H0449: Meeting with C. Conil (UBI) on review and revisions to her schedule of post-petition accounts payable listing.	\$530.00	0.90 \$477.00
2/18/2011	James Jeffrey Horgan	Director	0211H0450: Meet with C. Conil (UBI) on invoices to be approved for payment.	\$530.00	0.30 \$159.00
2/18/2011	James Jeffrey Horgan	Director	0211H0451: Meet with S. Feldman (UBI) on invoices to be approved for payment.	\$530.00	0.20 \$106.00
2/23/2011	James Jeffrey Horgan	Director	0211H0452: Discuss with S. Feldman (UBI) and R. Pyontek (UBI) on continued responsibility of New Ashley rent for assumed lease cure payments.	\$530.00	0.10 \$53.00
2/23/2011	James Jeffrey Horgan	Director	0211H0453: Meet with S. Feldman (UBI) regarding payroll and income tax reporting for UBI into 2011 period for NAS payroll for non-transferred employees in designated leased stores.	\$530.00	0.20 \$106.00
2/23/2011	James Jeffrey Horgan	Director	0211H0454: Meet with S. Feldman (UBI) on post-petition invoices for real estate/lease related charges.	\$530.00	0.20 \$106.00

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Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period February 1, 2011 through February 28, 2011

Date	Name	Position	Description	Rate	Hours	Total	
						Compensation	
2/24/2011	James Jeffrey Horgan	Director	0211H0455: Meet with M. Abate (UBI), R. Pyontek (UBI) and S. Feldman (UBI) on need to review expenses paid by NAS to be reimbursed by UBI.	\$530.00	0.40	\$212.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0456: Meet with J. Perrone (New Ashley) on expense allocations between NAS and UBI for personnel conducting records inventory listing in Secaucus, NJ warehouse.	\$530.00	0.20	\$106.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0457: Meet with C. Conil (UBI) regarding review expenses paid by NAS to be reimbursed by UBI.	\$530.00	0.20	\$106.00	
2/24/2011	James Jeffrey Horgan	Director	0211H0458: Meet with M. Dangelo (NAS) on support needed to verify unpaid construction contractor invoices RSM Maintenance for \$300K.	\$530.00	0.60	\$318.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0459: Meet with C. Conil (UBI) on information to be provided on disbursements to be shared between UBI and NAS.	\$530.00	0.30	\$159.00	
2/28/2011	James Jeffrey Horgan	Director	0211H0460: Meet with S. Feldman and C. Conil (UBI) on information to be provided on disbursements to be shared between UBI and NAS.	\$530.00	0.70	\$371.00	
2/1/2011	James Jeffrey Horgan	Director	0211H0461: Request to I. Addo (UBI) on prepetition refunds for insurance deposits.	\$530.00	0.10	\$53.00	
2/7/2011	James Jeffrey Horgan	Director	0211H0462: Meet with M. Abate (UBI) on insurance coverage renewal and previous discussions with brokers.	\$530.00	0.30	\$159.00	
2/16/2011	James Jeffrey Horgan	Director	0211H0463: Meet with S. Eisemann (UBI) on insurance refund claim receivable.	\$530.00	0.10	\$53.00	
Subtotal - Hours and Compensation for Post-Closing/Post-Petition Disbursement Review					8.30	\$4,399.00	
Subtotal - Hours and Compensation for Restructuring Advisory Services					214.90	\$99,099.00	

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Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period February 1, 2011 through February 28, 2011

For the Period February 1, 2011 through February 28, 2011							Total
Date	Name	Position	Description	Rate	Hours	Compensation	
Bankruptcy Requirements and Obligations							
Monthly, Interim, and Final Fee Applications							
2/1/2011	Subashi M Stendahl	Senior Associate (Bankruptcy)	0211H0464: Process revisions to the December 2010 Monthly Fee Application and Exhibits for Court submission.	\$290.00	0.80	\$232.00	
2/8/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0465: Correspondence with J. Horgan (PwC) regarding the January 2011 Monthly Fee Application.	\$290.00	0.20	\$58.00	
2/8/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0466: Prepare the January 2011 time details for submission to the Bankruptcy Court.	\$290.00	1.80	\$522.00	
2/11/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0467: Review the Omnibus Interim Fee Order and communicate to the team regarding the same.	\$290.00	0.20	\$58.00	
2/14/2011	James Jeffrey Horgan	Director	0211H0468: Review/respond to K. Good (RLF) regarding email on interim fee hearing scheduled for Feb 16, 2011.	\$530.00	0.10	\$53.00	
2/14/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0469: Review the time details from L. Edwards (PwC) and prepare feedback regarding analysis.	\$290.00	0.30	\$87.00	
2/15/2011	James Jeffrey Horgan	Director	0211H0470: Review and provide further revisions to the January 2011 Monthly Fee Application.	\$530.00	0.80	\$424.00	
2/15/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0471: Review the revised time details provided by L. Edwards (PwC) for submission to the Bankruptcy Court.	\$290.00	0.10	\$29.00	
2/16/2011	James Jeffrey Horgan	Director	0211H0472: Telephonic attendance at the First Interim Fee Application hearing on Court Call.	\$530.00	0.50	\$265.00	
2/17/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0473: Review the January 2011 time details prepared by the team for submission to the Bankruptcy Court.	\$290.00	3.80	\$1,102.00	
2/23/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0474: Review the January 2011 time details prepared by the team for submission to the Bankruptcy Court.	\$290.00	1.10	\$319.00	
2/24/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0475: Review the January 2011 time details prepared by the team for submission to the Bankruptcy Court.	\$290.00	1.60	\$464.00	

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Date	Name	Position	Description	Rate	Hours	Total	
						Compensation	
2/25/2011	Andrea Clark Smith	Director (Bankruptcy)	0211H0476: Review draft January 2011 fee application exhibits for court submission.	\$550.00	0.60	\$330.00	
2/25/2011	James Jeffrey Horgan	Director	0211H0477: Review the January 2011 Fee Statement.	\$530.00	0.20	\$106.00	
2/25/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0478: Review the January 2011 time details prepared by the team for submission to the Bankruptcy Court.	\$290.00	1.50	\$435.00	
2/25/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0479: Review the January 2011 expense details prepared by the team for submission to the Bankruptcy Court.	\$290.00	2.20	\$638.00	
2/25/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0480: Prepare the January 2011 Monthly Fee Application Narrative for submission to the Bankruptcy Court.	\$290.00	0.80	\$232.00	
2/25/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0211H0481: Revise the January 2011 time and expense consolidator and prepare the exhibits for submission to the Bankruptcy Court.	\$290.00	1.30	\$377.00	
Subtotal - Hours and Compensation for Monthly, Interim, and Final Fee Applications					17.90	\$5,731.00	
Subtotal - Hours and Compensation for Bankruptcy Requirements and Obligations					17.90	\$5,731.00	
Total Hours and Compensation					232.80	\$104,830.00	