

Exhibit C

Declaration

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

In re:)	Chapter 11
)	
UBI Liquidating Corp., et al., ¹)	Case No. 10-13005 (KJC)
)	
Debtors.)	Jointly Administered
)	

**DECLARATION OF RANDY FRISCHER IN SUPPORT OF
DEBTORS' APPLICATION SEEKING ENTRY OF AN ORDER
AUTHORIZING EMPLOYMENT AND APPROVING COMPENSATION
OF BDO USA, LLP AS TAX CONSULTATION PROVIDER TO
THE DEBTORS NUNC PRO TUNC TO MARCH 30, 2011**

Philip B. Strauss deposes and says:

1. I am a partner of the firm of BDO USA, LLP ("BDO"), which has an office located at 100 Park Avenue, New York, New York 10017. I make this declaration in support of the *Debtors' Application Seeking Entry of an Order Authorizing Employment and Approving Compensation of BDO USA, LLP as Tax Consultation Provider to the Debtors Nunc Pro Tunc to March 30, 2011* (the "Application"). The above-captioned debtors and debtors in possession

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

(the “Debtors”) seek to retain BDO effective as of March 30, 2011 pursuant to the terms and conditions set forth in the engagement letter between the Debtors and BDO, dated March 30, 2011 (the “Engagement Letter”). A copy of the Engagement Letter is attached to the Application as Exhibit B.

2. The statements set forth in this Declaration are based upon my personal knowledge, upon information and belief, and upon client matter records kept in the ordinary course of business that were reviewed by me or other personnel of BDO or its affiliates.

3. Except as set forth herein or as set forth on the attached Exhibit 1, to my knowledge based on reasonable inquiry, (1) BDO, and the partners, principals, and directors of BDO (the “BDO Engagement Partners/Principals/Directors”) that are anticipated to provide the services as part of the engagement team on the engagement for which BDO is to be retained in these chapter 11 cases (the “UBI Engagement Team”), and the employees of BDO who are anticipated to provide the services as part of the UBI Engagement Team, do not hold or represent any interest adverse to the Debtors with respect to the matters on which BDO is to be retained in these chapter 11 cases, and (2) BDO and the BDO Engagement Partners/Principals/Directors have no relationship to the Debtors, any of the Debtors’ significant creditors, other known parties-in-interest in these chapter 11 cases, or to the Debtors’ attorneys that have been identified as assisting the Debtors in these chapter 11 cases, except as described herein or as set forth on the attached Exhibit 1.

4. As described below, BDO has undertaken a search to determine, and to disclose, whether it or its affiliates is or has been employed by or has other relationships with the Debtors or their affiliates, subsidiaries, directors or officers, or any of the Debtors’ significant creditors, customers, equity security holders, professionals or other entities with significant relationships

with the Debtors identified on a schedule provided to BDO. BDO and its affiliates have or may have provided professional services to, currently provide or may currently provide professional services to, and may in the future provide professional services in matters unrelated to these chapter 11 cases to certain of the Debtors' creditors, other parties-in-interest, or to attorneys and accountants that have been identified to us to be assisting the Debtors or various committees. Additionally, certain of these creditors, parties-in-interest, attorneys or accountants have or may have provided goods or services to, currently provide or may currently provide goods or services to, and may in the future provide goods or services to, BDO or its affiliates and the BDO Engagement Partners/Principals/Directors in matters unrelated to these chapter 11 cases.

5. To check upon and disclose possible relationships with parties-in-interest in this chapter 11 case, BDO researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with the Debtors or their affiliates, subsidiaries, directors or officers, or the Debtors' significant creditors, equity security holders, professionals or other such entities with significant relationships with the Debtors. The identities of these parties-in-interest were provided to BDO by counsel to the Debtors.

6. Despite the efforts described above to identify and disclose BDO's connections with the parties-in-interest in these chapter 11 cases, because BDO is a nationwide firm with many personnel, and because the Debtors are a large enterprise, BDO is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if BDO discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

7. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of BDO or its affiliates who are anticipated to provide services to the

Debtors and the United States Bankruptcy Judge presiding in these chapter 11 cases, the United States Trustee for Region 3, the Assistant United States Trustee for the District of Delaware, and the attorney therefor assigned to these chapter 11 cases.

8. Except as may be disclosed herein, to the best of my knowledge, BDO and the BDO Engagement Partners/Principals/Directors do not hold or represent any interest adverse to the Debtors, and I believe that BDO and the BDO Engagement Partners/Principals/Directors are “disinterested persons” as that term is defined in Section 101(14) of the Bankruptcy Code, as modified by Section 1107(b) of the Bankruptcy Code.

9. Subject to the terms of the Engagement Letter, BDO proposes to render, as may be requested by the Debtors and as may be agreed to by BDO, various tax services (the “Tax Services”) which may include preparing federal, state, city, and Virgin Islands tax returns, extensions and estimates.

10. BDO has significant qualifications and experience in performing the Tax Services.

11. BDO intends to apply to the Court for allowance of compensation and reimbursement of expenses consistent with the terms of the Engagement Letter, the Employment Application and this Declaration, the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules of the Bankruptcy Court of the District of Delaware, the United States Trustee Guidelines and the Orders of this Court.

12. As set forth in the Engagement Letter, the Debtors have agreed to pay a base fee of \$115,600 for all FYE January 29, 2011, tax preparation services and a base fee of \$45,000 for FYE January 28, 2012, tax preparation services performed thereunder.

13. In the normal course of business, BDO may revise the fee set forth above to reflect changes in responsibilities, increased experience, and increased costs of doing business. Accordingly, BDO requests that the aforementioned base fee be revised to include any additional fees that will be charged at BDO's standard hourly rates. Changes in regular hourly rates will be noted on the invoices for the first time period in which the revised rates became effective.

14. Except as otherwise set forth in the Engagement Letter, any fees charged in addition to the base fee for the Tax Services are calculated from the actual hours expended in providing the services multiplied by the hourly billing rates for the specific personnel involved. In addition, reasonable expenses, including travel, report production, delivery services, and other expenses incurred in providing the services, will be included in the total amount billed.

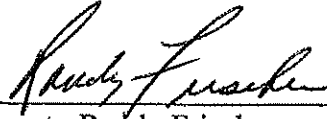
15. BDO requests that it be permitted to submit monthly invoices for services rendered and expenses incurred. Such invoices will contain reasonable detail consistent with any rules, guidelines, and/or administrative orders promulgated by the Court that apply to this chapter 11 case. BDO requests that the invoices, after appropriate review, be paid in a manner consistent with the payment of other retained professionals in this matter, consistent with any administrative orders, if any, that would apply to interim payments.

16. All payments rendered pursuant to BDO's retention by the Debtors must be approved by an Order of this Court and based upon the filing by BDO of appropriate monthly, interim and final applications for allowance of compensation and reimbursement of expenses.

17. BDO has received no promises regarding compensation in these chapter 11 cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. BDO has no agreement with any nonaffiliated entity to share any compensation earned in these chapter 11 cases.

18. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing
is true and correct

Dated: May 3, 2011
New York, New York

A handwritten signature in cursive script, appearing to read "Randy Frischer", written over a horizontal line.

Declarant: Randy Frischer
Title: Partner

EXHIBIT I

Parties-in-Interest for whom BDO USA, LLP or its affiliates, has provided or is currently providing services in matters unrelated to these chapter 11 cases or with whom such parties have other relationships, including banking relationships.

1. Various business relationships with Bank of America and CIT Group that are not material to the business of BDO USA, LLP and involves matters that are unrelated to the debtors, their estates and the bankruptcy case.
2. Kimco Realty Corporation – we perform audit services for its 401(k) pension plan and such services are unrelated to the debtors or this bankruptcy case and is not material to the business of BDO USA, LLP.
3. Glimcher Properties, LP – we perform audit and tax services for this client and such matters do not involve the debtor or this bankruptcy case and is immaterial to the business of BDO USA, LLP.
4. Ashley Stewart Holdings, Inc. & Subsidiaries – We perform audit and tax services for this company and such matters do not involve the debtor or this bankruptcy case and is immaterial to the business of BDO USA, LLP.