

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

<b>In re:</b>	)	<b>Chapter 11</b>
<b>UBI Liquidating Corp., et al.,<sup>1</sup></b>	)	<b>Case No. 10-13005 (KJC)</b>
<b>Debtors.</b>	)	<b>Jointly Administered</b>
	)	<b>Re: Docket No. 1226</b>

**CERTIFICATION OF COUNSEL REGARDING *CORRECTED*  
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 undersigned counsel for the above-captioned debtors and debtors in possession (the “Debtors”) hereby certifies as follows:

1. On May 4, 2011, the **Debtors’ filed the Debtors’ Application Seeking Entry of an Order Authorizing Employment and Approving Compensation of BDO USA, LLP as Tax Consultant to the Debtors Nunc Pro Tunc to March 30, 2011 [Docket No. 1226] (the**

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<sup>1</sup> The Debtors in these cases, along with the last four digits of the federal tax identification number for each of the Debtors, are 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.

“Application”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3<sup>rd</sup> Floor, Wilmington, Delaware 19801 (the “Bankruptcy Court”).

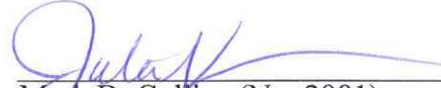
2. On May 23, 2011, the Debtors filed a **Certification of No Objection Regarding Debtors’ Application Seeking Entry of an Order Authorizing Employment and Approving Compensation of BDO USA, LLP as Tax Consultant to the Debtors *Nunc Pro Tunc* to March 30, 2011** [Docket No. 1243]. On May 24, 2011, the Court entered the **Order Authorizing Employment and Approving Compensation of BDO USA, LLP as Tax Consultant to the Debtors *Nunc Pro Tunc* to March 30, 2011** [Docket No. 1245] (the “Original Order”).

3. However, the Debtors received informal comments from the Office of the United States Trustee (the “Trustee”) with respect to the Application. The Debtors and the Trustee have agreed upon a corrected order (the “Corrected Order”), which would correct and supersede the Original Order. A copy of the Corrected Order is attached hereto as Exhibit 1. For the convenience of the Bankruptcy Court and parties-in-interest, a blackline comparing the Corrected Order against the Original Order is attached hereto as Exhibit 2.

WHEREFORE, the Debtors respectfully request that the Court enter the Corrected Order at its earliest convenience.

Dated: May 25, 2011  
Wilmington, Delaware

Respectfully submitted,



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