

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

----- X  
 In re: : Chapter 11  
 :  
 UBI Liquidating Corp., et al.,<sup>1</sup> : Case No. 10-13005 (KJC)  
 a Delaware corporation, :  
 :  
 Debtors. : **Objection Deadline: June 14, 2011**  
 : **Hearing Date: TBD**  
 ----- X

**SUMMARY OF SIXTH MONTHLY APPLICATION OF  
PRICEWATERHOUSECOOPERS LLP FOR ALLOWANCE OF  
COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT  
OF EXPENSES AS FINANCIAL ADVISOR TO THE DEBTOR FOR THE PERIOD  
FROM APRIL 1, 2011 THROUGH APRIL 30, 2011**

Name of Applicant:	PricewaterhouseCoopers LLP ("PwC")
Authorized to provide professional services to:	Debtors and debtors-in-possession <sup>2</sup>
Date of Retention:	Order retaining PwC <i>nunc pro tunc</i> to September 21, 2010 entered on October 13, 2010
Period for which compensation and reimbursement are sought:	April 1, 2011 through April 30, 2011 (the "Fee Period")
Amount of Compensation sought as actual, reasonable, and necessary:	\$72,712.80 (80% of \$90,891.00)
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$694.80

This is a(n):  X  monthly \_\_\_ interim \_\_\_ final application.

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

<sup>2</sup>Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the applicable Motion or Order referenced.

The time expended for fee application preparation was 30.60 hours and the corresponding compensation requested is \$7,555.00.

**SUMMARY OF PREVIOUSLY FILED FEE APPLICATIONS**

App No	App Date [Dkt No]	Filing Period	Fees Requested	Expenses Requested	CNO Date [Dkt No]	Fees Approved (80%)	Expenses Approved (100%)	Fees Pending (20% Holdback)
<i>First Interim Fee Period September 21, 2010 through November 30, 2010</i>								
1	12/28/2010 [612]	09/21/2010-11/30/2010	\$711,014.00	\$6,970.88	01/20/2011 [695]	\$711,014.00	\$6,970.88	\$0.00
<i>Second Interim Fee Period December 1, 2010 through February 28, 2011</i>								
2	02/03/2011 [770]	12/01/2010-12/31/2010	\$101,424.50	\$784.00	02/25/2011 [1000]	\$81,139.60	\$784.00	\$20,284.90
3	03/04/2011 [1085]	01/01/2011-01/31/2011	\$93,628.00	\$937.00	03/28/2011 [1176]	\$74,902.40	\$937.00	\$18,725.60
4	03/29/2011 [1185]	02/01/2011-02/28/2011	\$104,830.00	\$858.20	04/21/2011 [1213]	\$83,864.00	\$858.20	\$20,966.00
<i>Third Interim Fee Period March 1, 2011 through May 31, 2011</i>								
5	05/10/2011 [1237]	03/01/2011-03/31/2011	\$110,145.50	\$965.20	Pending	Pending	Pending	Pending
<b>Total</b>			<b>\$1,121,042.00</b>	<b>\$10,515.28</b>		<b>\$950,920.00</b>	<b>\$9,550.08</b>	<b>\$59,976.50</b>

This is the sixth Monthly Fee Application filed by PwC.

**SUMMARY BY PROJECT**

Project Category and Task Code	Hours	Total Compensation
<b>Restructuring Advisory Services</b>		
Correspondence, Meetings and Discussions with UCC	13.30	\$7,449.00
Bankruptcy Reporting (e.g. SOFA and SOAL)	2.80	\$1,484.00
Tax Matters	82.00	\$28,510.00
Claims Analysis	13.00	\$6,890.00
Post-Closing Analyses for Asset Purchase Agreement	48.10	\$27,343.00
Post-Closing/Post-Petition Disbursement Review	19.70	\$10,441.00
Asset Analysis and Recovery	2.30	\$1,219.00
<b>Subtotal - Restructuring Advisory Services</b>	<b>181.20</b>	<b>\$83,336.00</b>
<b>Bankruptcy Requirements and Obligations</b>		
Monthly, Interim, and Final Fee Applications	30.60	\$7,555.00
<b>Subtotal - Bankruptcy Requirements and Obligations</b>	<b>30.60</b>	<b>\$7,555.00</b>
<b>Total Hours and Compensation</b>	<b>211.80</b>	<b>\$90,891.00</b>

**EXPENSE SUMMARY**

PwC professionals incurred the following expenses during the Fee Period:

<b>Transaction Type</b>	<b>Total Expenditures</b>
Mileage Allowance	\$550.80
Public/Ground Transportation	\$144.00
<b>Total Expenditures</b>	<b>\$694.80</b>

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

----- X  
In re: : Chapter 11  
: :  
UBI Liquidating Corp., et al.,<sup>1</sup> : Case No. 10-13005 (KJC)  
a Delaware corporation, : :  
: :  
Debtors. : **Objection Deadline: June 14, 2011**  
: **Hearing Date: TBD**  
----- X

**SIXTH MONTHLY APPLICATION OF PRICEWATERHOUSECOOPERS LLP  
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED  
AND FOR REIMBURSEMENT OF EXPENSES AS FINANCIAL ADVISOR TO THE  
DEBTORS AND DEBTORS IN POSSESSION FOR THE PERIOD  
FROM APRIL 1, 2011 THROUGH APRIL 30, 2011**

PricewaterhouseCoopers LLP ("PwC"), financial advisor for the above-captioned debtors and debtors in possession (collectively, "UBI Liquidating Corp., et al.," or the "Debtors"), submits this sixth Monthly Fee Application (the "Monthly Fee Application")<sup>2,3</sup> for the period

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

<sup>2</sup> The Debtors submit this Monthly Fee Application pursuant to sections 330 and 331 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), the Order Pursuant to Sections 327(a), 328 and 1107 of the Bankruptcy Code and Rule 2014 of the Bankruptcy Rules Authorizing the Retention of PricewaterhouseCoopers LLP as Financial Advisor Effective to the Debtors nunc pro tunc to the Petition Date and Granting Relief Under Local Rule 2016-2, dated October 13, 2010 [Docket No.190] (the "Retention Order"), the Order Granting Motion of the Debtors for an Administrative Order Pursuant to 11 U.S.C §§ 105(a) and 331 Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals, dated October 13, 2010 [Docket No. 192] (the "Interim

from April 1, 2011 through April 30, 2011 (the "Fee Period") seeking (i) compensation in the amount of \$90,891.00 for the reasonable and necessary financial advisory services PwC rendered to the Debtors during the Fee Period; and (ii) reimbursement for the actual and necessary expense PwC incurred during the Fee Period in the amount of \$694.80. In support of this Monthly Fee Application, PwC respectfully states as follows:

1. On October 13, 2010, this Court entered the Interim Compensation Order. Pursuant to the procedures set forth in the Interim Compensation Order, professionals may request monthly compensation and reimbursement, and the Notice Parties (as defined in the Interim Compensation Order) may object to such requests. If an objection to a professional's request is not filed and served by the Objection Deadline, the Professional shall file a certificate of no objection with the Court, after which the Debtors shall be authorized to pay each Professional the Actual Payment equal to the lesser of (i) 80% of the fees and 100% of the expenses requested in the Monthly Fee Application or (ii) 80% of the fees and 100% of the expenses not subject to an objection.

a) PwC has previously submitted four (4) Monthly Fee Applications with the Court, which have also been incorporated into Interim Fee Application Requests.

b) On May 10, 2011, PwC submitted its fifth monthly statement for services and expenditures incurred from March 1, 2011 through March 31, 2011, requesting \$110,145.50 in fees and \$965.20 in expenditures.

2. Furthermore, the Interim Compensation Order provides that professionals are to file and serve upon notice parties a request (an "Interim Fee Application") for interim Court approval and allowance of the Monthly Fee Applications during the respective fee period

---

Compensation Order") and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules").

<sup>3</sup> Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the applicable Motion or Order referenced.

covered by the Interim Fee Application Request.

a) On December 28, 2010, PwC submitted its first Interim Fee Application for services rendered and expenditures incurred from September 21, 2010 through November 30, 2010, requesting \$711,014.00 in fees and \$6,970.88 in expenditures [Docket No. 613]. On March 2, 2011, the Court approved these fees and expenses [Docket No. 1055].

b) On March 30, 2011, PwC submitted its second Interim Fee Application for services rendered and expenditures incurred from December 1, 2010 through February 28, 2011, requesting \$299,882.50 in fees and \$2,579.20 in expenditures [Docket No. 1189]. The hearing for this Interim Fee Application has been scheduled on June 28, 2011.

3. PwC is filing the attached fee statement (the "Statement") for compensation for professional services rendered and reimbursement of disbursements made in these cases during the Fee Period. The Statement contains detailed time logs describing the actual and necessary services provided by PwC for the hourly services during the Fee Period, as well as other detailed information required to be included in fee applications. The Statement is comprised of several exhibits which are attached hereto as:

- Exhibit A, provides a summary of the hours and compensation by project;
- Exhibit B, provides a summary of the hours and compensation by project category and task code;
- Exhibit C-1, provides the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested;
- Exhibit C-2, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity;
- Exhibit D-1, provides the expenditures incurred by type; and
- Exhibit D-2, provides the details of the expenditures incurred by date, including the vendor and description.

**REASONABLE AND NECESSARY SERVICES RENDERED BY PWC DURING THE FEE PERIOD**

4. This is the sixth Monthly Fee Application for interim compensation that PwC has filed with the Court in these chapter 11 cases. The following itemization breaks down the

services:

<b>Project Category and Task Code</b>	<b>Hours</b>	<b>Total Compensation</b>
<b>Restructuring Advisory Services</b>		
Correspondence, Meetings and Discussions with UCC	13.30	\$7,449.00
Bankruptcy Reporting (e.g. SOFA and SOAL)	2.80	\$1,484.00
Tax Matters	82.00	\$28,510.00
Claims Analysis	13.00	\$6,890.00
Post-Closing Analyses for Asset Purchase Agreement	48.10	\$27,343.00
Post-Closing/Post-Petition Disbursement Review	19.70	\$10,441.00
Asset Analysis and Recovery	2.30	\$1,219.00
<b>Subtotal - Restructuring Advisory Services</b>	<b>181.20</b>	<b>\$83,336.00</b>
<b>Bankruptcy Requirements and Obligations</b>		
Monthly, Interim, and Final Fee Applications	30.60	\$7,555.00
<b>Subtotal - Bankruptcy Requirements and Obligations</b>	<b>30.60</b>	<b>\$7,555.00</b>
<b>Total Hours and Compensation</b>	<b>211.80</b>	<b>\$90,891.00</b>

**A. SERVICES RENDERED - RESTRUCTURING ADVISORY SERVICES**

5. Consistent with prior Monthly Fee Application submissions, PwC provides a summary of the hours and fees within each project category included in the description of services. The hours and corresponding fees shown below represent the services provided during the Fee Period and exclude the fee adjustment mentioned above.

6. Correspondence, Meetings and Discussions with UCC (13.30 hours, \$7,449.00 in fees) - This category includes, but is not limited to, time spent by PwC speaking and meeting with the financial advisor of the Unsecured Creditors Committee regarding: (a) proposed purchase price adjustments for cash, inventory and assumed liabilities including 503(b)(9) claims, (b) wind down issues and planning including drafting of a transition services agreement and (c) post-petition accounts payable and allocations of expenses between the debtors and New Ashley Stewart.

7. Bankruptcy Reporting (e.g. SOFA and SOAL) (2.80 hours, \$1,484.00 in fees) - Activities included in this category include, but are not limited to: (a) advising the Debtors in the

preparation of monthly operating reports and (b) meeting with various Debtors' personnel to discuss information requests and questions regarding the preparation of monthly operating report.

8. Tax Matters (82.00 hours, \$28,510.00 in fees) - Activities included in this category primarily includes time spent by PwC (a) analysis of pre-petition tax claims to determine potential steps for reduction of claims and information required to be provided to taxing authorities; prepared analyses of tax claims for the creditors committee financial advisors and for inclusion in the creditor recovery analysis, (b) time spent meeting and speaking with the Debtors' management team to discuss various tax issues for pre-petition and post-petition federal, state (including NY, GA, FL, PA, OH, TX and NJ) and local tax returns filed and to be filed and the related bankruptcy tax claims and (c) meeting and speaking with the state tax auditors (including NJ and TX auditors) and advising the Debtors on documents and analyses to provide to auditors to resolve tax claims.

9. Claims Analysis (13.00 hours, \$6,890.00 in fees) - Activities included in this category primarily includes time spent by PwC (a) reviewing and analyzing the potential unsecured claims pool, (b) reviewing potential administrative claims and (c) coordinating and managing the resolution of claims with BMC Group.

10. Post-Closing Analyses for Asset Purchase Agreement (48.10 hours, \$27,343.00 in fees) - Activities included in this category primarily includes time spent by PwC (a) reviewing proposed purchase price adjustments and computations prepared by New Ashley Stewart management, (b) requesting and reviewing supporting Debtor accounting and financial records to validate New Ashley Stewart management's proposed purchase price adjustments for cash, inventory and other assets and for assumed liabilities including 503(b)(9) claims, (c) reviewing



and preparing support for Debtor proposed purchase price adjustments and providing related support to New Ashley Stewart management, (d) review and revisions to a proposed transition services agreement with New Ashley Stewart and (e) meetings with New Ashley Stewart management, Gordon Brothers Merchant Partners (GBMP), NAS counsel and Debtors' counsel regarding proposed purchase price adjustments and a proposed transition services agreement.

11. Post-Closing/Post-Petition Disbursement Review (19.70 hours, \$10,441.00 in fees) - Activities included in this category primarily includes time spent by PwC (a) reviewing and analyzing the post-petition expenditures and their associated impact on creditor recoveries, (b) reviewing schedules prepared by New Ashley Stewart's and the Debtors' accounting personnel for planned disbursements of unpaid Debtors' post-petition vendor invoices, (c) reconciling and accounting for pre and post-petition invoices in connection with quantifying the unsecured claims pool and (d) coordinating and managing the resolution and settlement of potential claims and payment of post-petition invoices.

12. Asset Analysis and Recovery (2.30 hours, \$1,219.00 in fees) - Activities included in this category primarily include the identification, analysis, and discussions with Debtors' management and accounting personnel regarding the pursuit of various escrow fund balances and deposits held by lending institutions, utilities and other parties and insurance claims submitted and to be submitted.

#### **B. SERVICES RENDERED - BANKRUPTCY REQUIREMENTS AND OBLIGATIONS**

13. Monthly, Interim, and Final Fee Applications (30.60 hours, \$7,555.00 in fees) - During the Fee Period, PwC bankruptcy retention professionals worked with the engagement team to prepare the fifth Monthly Fee Application covering the period of March 1, 2011 through March 31, 2011 for submission to the Court.

14. PwC charged and now requests those fees that are reasonable and customary in this marketplace for similar chapter 11 cases. The compensation structure and the summaries provided represent customary fees and rates that are routinely billed to PwC's many clients. Based on the compensation structure and the services performed by each individual during the Fee Period, the total reasonable value of such services rendered during the Fee Period is \$90,891.00. PwC advisory professionals expended a total of 211.80 hours working on these chapter 11 cases during the Fee Period. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of these chapter 11 cases; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

15. In addition, the Statement: (a) identifies the individuals who rendered services in each subject matter (as defined below); (b) describes each activity or service that each individual performed; and (c) states the number of hours (in half-hour increments, as approved in the Retention Order) spent by each individual providing the hourly services.

16. To the best of PwC's knowledge, this Monthly Fee Application complies with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, Local Rule 2016-2 and the Interim Compensation Order.

**REASONABLE AND NECESSARY EXPENDITURES INCURRED BY PwC DURING THE FEE PERIOD**

17. PwC professionals incurred the following expenses during the period:

<b>Transaction Type</b>	<b>Total Expenditures</b>
Mileage Allowance	\$550.80
Public/Ground Transportation	\$144.00
<b>Total Expenditures</b>	<b>\$694.80</b>

**RELIEF REQUESTED RETENTION AND CONTINUING DISINTERESTEDNESS OF PwC**

18. The Retention Order authorized the Debtors to retain PwC as its Financial Advisor effective as of September 21, 2010 in connection with these chapter 11 cases and all related matters. The Debtors are authorized to compensate PwC in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the U.S. Trustee and such other procedures as may be fixed by order of the Court.

19. Except as otherwise disclosed in the Declaration of Perry Mandarino in Support of the Monthly Fee Application of the Debtors and Debtors-in-Possession for an Order Pursuant to Sections 327(a), 328 and 1107 of the Bankruptcy Code and Rule 2014 of the Bankruptcy Rules Authorizing the Retention of PricewaterhouseCoopers LLP as Financial Advisor to the Debtors *Nunc Pro Tunc* to the Petition Date and Granting Relief Under Local Rule 2016-2 (the "Declaration") filed on September 28, 2010 [Docket No.90], to the best of PwC's knowledge, PwC does not hold or represent any interest adverse to the Debtors or their estates and is a disinterested person as defined in section 101(14) of the Bankruptcy Code.

20. PwC may have represented, may currently represent or in the future may represent parties in interest in connection with matters unrelated to the Debtors in these chapter 11 cases. PwC disclosed its connections to parties in interest that it has been able to ascertain using its reasonable efforts in the Declaration. If PwC becomes aware of material new information related to these chapter 11 cases, PwC will file a supplemental declaration with the Court.

21. During the Fee Period, PwC performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any

committee, creditor or other person.

22. Except as provided herein or in the application to retain PwC, PwC has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with these chapter 11 cases.

23. Pursuant to Bankruptcy Rule 201(b), PwC has not shared, nor has PwC agreed to share (a) any compensation it received or may receive with another person other than with the partners, counsel and associates of PwC or (b) any compensation another person or party received or may receive.

#### **REPRESENTATIONS**

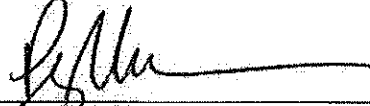
24. Although every effort has been made to include all fees and expenses incurred during the Fee Period, some fees and expenses might not be included in this Monthly Fee Application due to delays caused by accounting and processing time and receipt of invoices for expenses and/or preparation of the fee application during the Fee Period. PwC reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Interim Compensation Order and any other orders of the Court.

25. In summary, by this Monthly Fee Application, PwC requests interim payment of compensation for fees and expenses in the total amount of \$73,407.60 consisting of: (a) \$72,712.80 which is 80% of the fees, \$90,891.00 incurred by the Debtors for reasonable and necessary professional services rendered by PwC; and (b) \$694.80 for actual and necessary costs and expenses.

WHEREFORE, PwC requests that it be allowed reimbursement for its fees and expenses incurred during the Fee Period and that such fees and expenses be paid as administrative expenses of the Debtors' estates.

Dated: May 25, 2011

PRICEWATERHOUSECOOPERS LLP



---

Perry Mandarino  
300 Madison Avenue  
New York, NY 10017  
Telephone (646) 471-7589  
Facsimile (813) 329-0605  
*Financial Advisor for the Debtors and Debtors in Possession*

## Schedule of Exhibits

### **SERVICES RENDERED - HOURLY RATE BASED FEES**

- Exhibit A, provides a summary of the hours and compensation by project;
- Exhibit B, provides a summary of the hours and compensation by project category and billing category;
- Exhibit C-1, provides the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested;
- Exhibit C-2, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity;

### **EXPENSES**

- Exhibit D-1, provides the expenditures incurred by type; and
- Exhibit D-2, provides the details of the expenditures incurred by date, including the vendor and description.