

PricewaterhouseCoopers LLP - Financial Advisor

Summary of Hours and Compensation by Professionals - Hourly Professional Services

For the Period April 1, 2011 through April 30, 2011

Professional by Billing Category	Position	Rate	Hours	Total Compensation
Restructuring Advisory Services				
Hardeo Bissoondial	Partner	\$750	1.70	\$1,275.00
Perry Mandarino	Partner	\$780	9.00	\$7,020.00
Anthony J Grasso	Director	\$450	5.80	\$2,610.00
Debra L Sandoval	Director	\$450	1.00	\$450.00
James Jeffrey Horgan	Director	\$530	92.70	\$49,131.00
Branden Lorenz	Manager	\$450	1.00	\$450.00
Latoya Edwards	Manager	\$450	24.50	\$11,025.00
Lauren Bacola	Associate	\$250	45.50	\$11,375.00
Subtotal - Hours and Compensation - Restructuring Advisory Services			181.20	\$83,336.00
Bankruptcy Requirements and Obligations				
James Jeffrey Horgan	Director	\$530	0.30	\$159.00
Andrea Clark Smith	Director (Bankruptcy)	\$550	0.40	\$220.00
Shonda M Finseth	Senior Associate (Bankruptcy)	\$290	6.90	\$2,001.00
Fannie Kurniawan	Associate (Bankruptcy)	\$225	23.00	\$5,175.00
Subtotal - Hours and Compensation - Bankruptcy Requirements and Obligations			30.60	\$7,555.00
Total Hours and Compensation			211.80	\$90,891.00

URBAN BRANDS, INC., et al. (Case No. 10-13005 (KJC))

PricewaterhouseCoopers LLP - Financial Advisor

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

For the Period April 1, 2011 through April 30, 2011

Exhibit C-2

Date	Name	Position	Description	Rate	Hours	Total Compensation
Restructuring Advisory Services						
Correspondence, Meetings and Discussions with UCC						
4/11/2011	James Jeffrey Horgan	Director	0411H0001: Email to K.Simon (LMCO) regarding proposed updates and changes to draft Transition Services Agreement.	\$530.00	0.10	\$53.00
4/19/2011	James Jeffrey Horgan	Director	0411H0002: Email to K.Simon (LMCO) regarding update on Asset Purchase Agreement purchase price adjustment.	\$530.00	0.10	\$53.00
4/20/2011	James Jeffrey Horgan	Director	0411H0003: Prepare summary analysis for K.Simon (LMCO) regarding closing adjustments for cash and sale proceeds.	\$530.00	0.80	\$424.00
4/20/2011	James Jeffrey Horgan	Director	0411H0004: Call from K.Simon (LMCO) regarding personal property tax liability schedule and updated analysis of cash due to UBI at closing.	\$530.00	0.20	\$106.00
4/20/2011	James Jeffrey Horgan	Director	0411H0005: Call with K.Simon (LMCO) and S.Feldman (UBI) regarding personal property taxes.	\$530.00	0.60	\$318.00
4/20/2011	James Jeffrey Horgan	Director	0411H0006: Call with K.Simon (LMCO) regarding updated analysis of closing adjustments for cash and sale proceeds.	\$530.00	0.10	\$53.00
4/21/2011	James Jeffrey Horgan	Director	0411H0007: Conference call with K.Simon (LMCO) and S.Feldman (UBI) regarding updated analyses of additional cash due to UBI at closing.	\$530.00	1.80	\$954.00
4/22/2011	James Jeffrey Horgan	Director	0411H0008: Telephone call with K.Simon (LMCO) and S.Feldman (UBI) regarding questions on computations on expense allocations between NAS and UBI and on cash due from NAS at closing.	\$530.00	0.20	\$106.00
4/22/2011	James Jeffrey Horgan	Director	0411H0009: Discuss with S.Feldman (UBI) regarding change requested by K.Simon (LMCO) on letter of credit reimbursement due from NAS.	\$530.00	0.10	\$53.00
4/22/2011	James Jeffrey Horgan	Director	0411H0010: Discuss with K.Simon (LMCO) regarding their updated creditor recovery analysis.	\$530.00	0.10	\$53.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/25/2011	James Jeffrey Horgan	Director	0411H0011: Conference call with K.Simon (LMCO), S.Feldman (UBI) and P.Mandarino (PwC) regarding Creditors Committee's recommendations for resolution of disputed items in Asset Purchase Agreement purchase price adjustment.	\$530.00	0.30	\$159.00
4/25/2011	Perry Mandarino	Partner	0411H0012: Conference call with K.Simon (LMCO), S.Feldman (UBI) and J. Horgan (PwC) regarding Creditors Committee's recommendations for resolution of disputed items in Asset Purchase Agreement purchase price adjustment.	\$780.00	0.30	\$234.00
4/25/2011	James Jeffrey Horgan	Director	0411H0013: Conference call with L.Gottlieb, M.Klien (both Cooley), K.Simon (LMCO), M.Collins, K.Good (both RLF) and S.Feldman (UBI) and P.Mandarino (PwC) to discuss resolution needed on remaining proposed UBI/GBMP purchase price adjustments.	\$530.00	0.90	\$477.00
4/25/2011	Perry Mandarino	Partner	0411H0014: Conference call with L.Gottlieb, M.Klien (both Cooley), K.Simon (LMCO), M.Collins, K.Good (both RLF) and S.Feldman (UBI) and J.Horgan (PwC) to discuss resolution needed on remaining proposed UBI/GBMP purchase price adjustments.	\$780.00	0.90	\$702.00
4/25/2011	James Jeffrey Horgan	Director	0411H0015: Meet with S.Feldman (UBI) regarding updates needed to K.Simon (LMCO) 503(b)(9) claims schedule.	\$530.00	0.30	\$159.00
4/25/2011	James Jeffrey Horgan	Director	0411H0016: Review/respond to email from P.Mandarino (PwC) regarding open issues on proposed purchase price adjustments to discuss with S.Feldman (UBI).	\$530.00	0.10	\$53.00
4/25/2011	James Jeffrey Horgan	Director	0411H0017: Call to K.Simon (LMCO) regarding open issues on proposed purchase price adjustments.	\$530.00	0.10	\$53.00
4/25/2011	James Jeffrey Horgan	Director	0411H0018: Prepare comments on open items to discuss with Creditors Committee professionals on remaining proposed UBI/GBMP purchase price adjustments.	\$530.00	0.20	\$106.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/25/2011	James Jeffrey Horgan	Director	0411H0019: Discuss with S.Feldman (UBI) regarding open items on proposed purchase price adjustments to discuss with Creditors Committee professionals.	\$530.00	0.10	\$53.00
4/25/2011	James Jeffrey Horgan	Director	0411H0020: Discuss with K.Simon (LMCO) regarding changes to his 503(b)claims and computations.	\$530.00	0.20	\$106.00
4/25/2011	James Jeffrey Horgan	Director	0411H0021: Emails to K.Simon (LMCO), S.Feldman (UBI) and P.Mandarino (PwC) regarding open issues on proposed purchase price adjustments.	\$530.00	0.20	\$106.00
4/25/2011	James Jeffrey Horgan	Director	0411H0022: Discuss with K.Good (RLF) and S.Feldman (UBI) regarding 503(b)(9) claims scheduled by debtor where no proof of claim has been filed.	\$530.00	0.20	\$106.00
4/25/2011	James Jeffrey Horgan	Director	0411H0023: Discussion with K.Simon (LMCO) and S.Feldman (UBI) regarding revisions needed to proposed Settlement Agreement.	\$530.00	0.10	\$53.00
4/25/2011	James Jeffrey Horgan	Director	0411H0024: Call to K.Simon (LMCO) regarding settlement meeting.	\$530.00	0.10	\$53.00
4/25/2011	James Jeffrey Horgan	Director	0411H0025: Discuss with K.Simon (LMCO) and S.Feldman (UBI) regarding K.Simon's analysis of 503(b)(9) claims and changes needed to proposed Settlement Agreement.	\$530.00	0.90	\$477.00
4/26/2011	James Jeffrey Horgan	Director	0411H0026: Conference call with K.Simon (LMCO), S.Feldman (UBI), and P.Mandarino (PwC) regarding additional Creditors Committee's recommendations for resolution of disputed items in Asset Purchase Agreement purchase price adjustment.	\$530.00	0.40	\$212.00
4/26/2011	Perry Mandarino	Partner	0411H0027: Conference call with K.Simon (LMCO), S.Feldman (UBI), and J.Horgan (PwC) regarding additional Creditors Committee's recommendations for resolution of disputed items in Asset Purchase Agreement purchase price adjustment.	\$780.00	0.40	\$312.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/26/2011	James Jeffrey Horgan	Director	0411H0028: Email to K.Simon (LMCO) with comments on proposed settlement from M.Kahn (GBMP) on Asset Purchase Agreement purchase price adjustments.	\$530.00	0.20	\$106.00
4/26/2011	James Jeffrey Horgan	Director	0411H0029: Meet with S.Feldman (UBI) regarding updates needed for call with K.Simon (LMCO) on reconciliation items.	\$530.00	0.20	\$106.00
4/26/2011	James Jeffrey Horgan	Director	0411H0030: Meet with S.Feldman (UBI) regarding workplan for open reconciliation items.	\$530.00	0.20	\$106.00
4/26/2011	James Jeffrey Horgan	Director	0411H0031: Review comments/markup from K.Simon (LMCO) regarding proposed Asset Purchase Agreement purchase price settlement.	\$530.00	0.30	\$159.00
4/27/2011	James Jeffrey Horgan	Director	0411H0032: Discuss with S.Feldman (UBI) regarding K.Simon's (LMCO) request for analysis of personal property tax claims from BMC's latest claims analysis.	\$530.00	0.10	\$53.00
4/27/2011	James Jeffrey Horgan	Director	0411H0033: Review V.Bakhshian's (BMC) updated claims analysis and provide extract and summary with comments requested by K.Simon (LMCO).	\$530.00	0.30	\$159.00
4/27/2011	James Jeffrey Horgan	Director	0411H0034: Discuss with S.Feldman (UBI) regarding outstanding requests and issues from K.Simon (LMCO) on Asset Purchase Agreement purchase price adjustments.	\$530.00	0.20	\$106.00
4/29/2011	James Jeffrey Horgan	Director	0411H0035: Call from K.Simon (LMCO) regarding his questions on review of updated UBI analysis of cash at closing of sale of business, net of disbursements.	\$530.00	0.10	\$53.00
4/29/2011	James Jeffrey Horgan	Director	0411H0036: Review question from K.Simon (LMCO) and identify differences between old and new updated UBI analysis of cash at closing at sale of business, net of disbursements.	\$530.00	0.30	\$159.00

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4/29/2011	James Jeffrey Horgan	Director	0411H0037: Discuss with K.Simon (LMCO) and S.Feldman (UBI) regarding questions on updated UBI analysis of cash at closing and updates to proposed settlement amounts for letter of credit cash collateral and personal property tax allocations.	\$530.00	0.50	\$265.00
4/29/2011	James Jeffrey Horgan	Director	0411H0038: Email to K.Simon (LMCO) with documents requested on 503(b)(9) creditors.	\$530.00	0.20	\$106.00
4/29/2011	James Jeffrey Horgan	Director	0411H0039: Follow-up call from K.Simon (LMCO) regarding additional questions on 503(b)(9) claims and proposed changes in Asset Purchase Agreement reconciliation/settlement amounts.	\$530.00	0.30	\$159.00
4/29/2011	James Jeffrey Horgan	Director	0411H0040: Discuss with M.Abate (NAS) regarding K.Simon's (LMCO) questions on timing and resolution of remaining outstanding items.	\$530.00	0.10	\$53.00
4/29/2011	James Jeffrey Horgan	Director	0411H0041: Discuss with M.Abate (NAS), K.Simon (LMCO), and S.Feldman (UBI) regarding open Asset Purchase Agreement reconciliation/settlement amounts, process, and timing for resolution.	\$530.00	0.40	\$212.00
4/29/2011	James Jeffrey Horgan	Director	0411H0042: Review email from K.Good (RLF) regarding Creditors Committee's questions on settlement process.	\$530.00	0.10	\$53.00
Subtotal - Hours and Compensation for Correspondence, Meetings and Discussions with UCC				13.30	\$7,449.00	

Bankruptcy Reporting (e.g. SOFA and SOAL)

4/15/2011	James Jeffrey Horgan	Director	0411H0043: Call with K.Good (RLF) regarding request being drafted for extension of deadline to file plan of liquidation.	\$530.00	0.10	\$53.00
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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/18/2011	James Jeffrey Horgan	Director	0411H0044: Review/respond to emails from K. Good (RLF) and S.Feldman (UBI) regarding draft motion to be filed to request extension of exclusivity.	\$530.00	0.10	\$53.00
4/19/2011	James Jeffrey Horgan	Director	0411H0045: Meet with R.Pyontek (NAS) regarding status of monthly operating reports for February and March 2011 and utility deposit accounting schedules.	\$530.00	0.30	\$159.00
4/22/2011	James Jeffrey Horgan	Director	0411H0046: Discuss with R.Pyontek (NAS) regarding his question on reporting closed bank accounts for store depository accounts.	\$530.00	0.10	\$53.00
4/22/2011	James Jeffrey Horgan	Director	0411H0047: Meet with S.Feldman (UBI) and R.Pyontek (NAS) regarding draft February and March 2011 monthly operating reports.	\$530.00	0.10	\$53.00
4/22/2011	James Jeffrey Horgan	Director	0411H0048: Meet with R.Pyontek (NAS) and S.Feldman (UBI) regarding correction needed to draft February and March 2011 monthly operating reports for cash collateral account at Bank of America.	\$530.00	0.10	\$53.00
4/26/2011	James Jeffrey Horgan	Director	0411H0049: Discuss with R.Pyontek (NAS) regarding his question on draft monthly operating reports for February and March 2011.	\$530.00	0.10	\$53.00
4/26/2011	James Jeffrey Horgan	Director	0411H0050: Review account analyses from A.Dickerson (NAS) validating disbursements.	\$530.00	0.80	\$424.00
4/27/2011	James Jeffrey Horgan	Director	0411H0051: Discuss with R.Pyontek (NAS) regarding his question on February and March 2011 monthly operating report.	\$530.00	0.20	\$106.00
4/27/2011	James Jeffrey Horgan	Director	0411H0052: Discuss open questions on February and March 2011 monthly operating report with S.Feldman (UBI).	\$530.00	0.10	\$53.00
4/27/2011	James Jeffrey Horgan	Director	0411H0053: Discuss with H.Depillo (UBI) regarding UST invoices for 1st quarter 2011 fee computation.	\$530.00	0.10	\$53.00

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4/27/2011	James Jeffrey Horgan	Director	0411H0054: Review and provide comments to R.Pyontek (NAS) regarding question on the UST 1st quarter fee computations by entity.	\$530.00	0.30	\$159.00
4/27/2011	James Jeffrey Horgan	Director	0411H0055: Conference call with K.Good (RLF) and R.Pyontek (NAS) regarding questions on February and March 2011 monthly operating reports.	\$530.00	0.10	\$53.00
4/27/2011	James Jeffrey Horgan	Director	0411H0056: Review question from R.Pyontek (NAS) on payment of 1st quarter 2011 UST fee on disbursements and filing of February and March 2011 monthly operating reports.	\$530.00	0.10	\$53.00
4/28/2011	James Jeffrey Horgan	Director	0411H0057: Review S.Feldman's (UBI) questions on UST 1st quarter 2011 fee computation and forms to submit.	\$530.00	0.20	\$106.00
Subtotal - Hours and Compensation for Bankruptcy Reporting (e.g. SOFA and SOAL)				2.80	\$1,484.00	

Tax Matters

4/1/2011	Anthony J Grasso	Director	0411H0058: Review of Financial Statements, NJ Corporation Business Tax returns, NJ Corporation Business Tax statutes, Technical Advisory Memorandum on interest addback and correspondence with S.Feldman (UBI).	\$450.00	2.00	\$900.00
4/4/2011	Anthony J Grasso	Director	0411H0059: Meeting and discussion with H.Bissoondial (PwC) regarding NJ assessments relating to Sales and Use Tax liability.	\$450.00	0.30	\$135.00
4/4/2011	Hardeo Bissoondial	Partner	0411H0060: Meeting and discussion with A.Grasso (PwC) regarding NJ assessments relating to Sales and Use Tax liability.	\$750.00	0.30	\$225.00
4/4/2011	Anthony J Grasso	Director	0411H0061: Teleconference with K.Simon (LMCO), S.Feldman (UBI), and L.Edwards (PwC) regarding all outstanding tax-related bankruptcy claims.	\$450.00	1.00	\$450.00

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4/4/2011	Latoya Edwards	Manager	0411H0062: Teleconference with K.Simon (LMCO), S.Feldman (UBI), and A.Grasso (PwC) regarding all outstanding tax-related bankruptcy claims.	\$450.00	1.00	\$450.00
4/4/2011	Anthony J Grasso	Director	0411H0063: Review of outstanding information request related to NJ Corporation Business (Income) Tax Claim.	\$450.00	0.30	\$135.00
4/4/2011	Anthony J Grasso	Director	0411H0064: Review and correspondence with S.Feldman (UBI) regarding related party debt for purposes of the NJ Corporation Business (Income) Tax Claim.	\$450.00	0.20	\$90.00
4/4/2011	Hardeo Bissoondial	Partner	0411H0065: Review of NJ assessments relating to Corporate Income Tax liability.	\$750.00	0.20	\$150.00
4/5/2011	Lauren Bacola	Associate	0411H0066: Generate schedule of attachments and package submitted in support of Statement of Grounds and Letter of Redetermination related to the TX sales and use tax audit protest.	\$250.00	1.00	\$250.00
4/5/2011	Latoya Edwards	Manager	0411H0067: Review of Statement of Grounds and Letter of Redetermination protesting the TX sales and use tax audit.	\$450.00	2.50	\$1,125.00
4/5/2011	Branden Lorenz	Manager	0411H0068: Review of Statement of Grounds and Letter of Redetermination protesting the TX sales and use tax audit, and correspondence with L.Edwards (PwC) regarding comments and suggestions for same.	\$450.00	1.00	\$450.00
4/5/2011	Hardeo Bissoondial	Partner	0411H0069: Review of Statement of Grounds and Letter of Redetermination protesting the TX sales and use tax audit.	\$750.00	1.20	\$900.00
4/5/2011	Lauren Bacola	Associate	0411H0070: Finalize Statement of Grounds and Letter of Redetermination protesting the TX sales and use tax audit results based of review comments provided by L.Edwards, B.Lorenz, and H.Bissoondial (all PwC).	\$250.00	1.00	\$250.00
4/6/2011	Lauren Bacola	Associate	0411H0071: Compile and review package with initial and final assessments, research, Power of Attorney to support Statement of Grounds and Letter of Redetermination for TX sales and use tax audit protest.	\$250.00	1.00	\$250.00

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						Compensation	
4/6/2011	Lauren Bacola	Associate	0411H0072: Correspondence with J.Horgan (PwC) discussing TX sales and use tax audit protest.	\$250.00	0.50	\$125.00	
4/6/2011	Lauren Bacola	Associate	0411H0073: Review and correspondence with L.Edwards and H.Bissoondial (both PwC) regarding TX sales and use tax audit protest.	\$250.00	0.50	\$125.00	
4/6/2011	Debra L Sandoval	Director	0411H0074: Review of Statement of Grounds and Letter of Redetermination protesting the TX sales and use tax audit.	\$450.00	1.00	\$450.00	
4/6/2011	Latoya Edwards	Manager	0411H0075: Final review of Statement of Grounds and Letter of Protest of the TX sales and use tax audit.	\$450.00	1.50	\$675.00	
4/6/2011	Lauren Bacola	Associate	0411H0076: Finalize TX sales and use tax audit protest and Power of Attorney to support Statement of Grounds and Letter of Redetermination based on review by D.Sandoval and L.Edwards (both PwC).	\$250.00	1.00	\$250.00	
4/7/2011	Anthony J Grasso	Director	0411H0077: Teleconference with L.Edwards and J.Horgan (both PwC) regarding next steps to pursue settlements of NJ Corporation Business (Income) Tax and TX sales and use and franchise tax claims.	\$450.00	0.50	\$225.00	
4/7/2011	Latoya Edwards	Manager	0411H0078: Teleconference with A.Grasso and J.Horgan (both PwC) regarding next steps to pursue settlements of NJ Corporation Business (Income) Tax and TX sales and use and franchise tax claims.	\$450.00	0.50	\$225.00	
4/7/2011	James Jeffrey Horgan	Director	0411H0079: Teleconference with A.Grasso and L.Edwards (both PwC) regarding next steps to pursue settlements of NJ Corporation Business (Income) Tax and TX sales and use and franchise tax claims.	\$530.00	0.50	\$265.00	
4/7/2011	Anthony J Grasso	Director	0411H0080: Prepare memorandum on next action steps relating to the NJ Corporation Business (Income) Tax and fees and provide to S.Feldman (UBI).	\$450.00	1.00	\$450.00	

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4/7/2011	Latoya Edwards	Manager	0411H0081: Follow-up with M.Duncan and A.Alamilla (TX Auditors) regarding the franchise and sales and use tax assessment and claims and issue of the appropriate means of protesting the assessment.	\$450.00	1.50	\$675.00
4/11/2011	Latoya Edwards	Manager	0411H0082: Meeting with L.Bacola and J.Horgan (both PwC) to review and discuss status of all tax-related bankruptcy claims and next steps.	\$450.00	0.50	\$225.00
4/11/2011	Lauren Bacola	Associate	0411H0083: Meeting with L.Edwards and J.Horgan (both PwC) to review and discuss status of all tax-related bankruptcy claims and next steps.	\$250.00	0.50	\$125.00
4/11/2011	James Jeffrey Horgan	Director	0411H0084: Meeting with L.Edwards and L.Bacola (both PwC) to review and discuss status of all tax-related bankruptcy claims and next steps.	\$530.00	0.50	\$265.00
4/11/2011	Latoya Edwards	Manager	0411H0085: Discussion with M.Duncan, A.Alamilla (both TX Auditors), and L.Bacola (PwC) regarding franchise tax priority claim.	\$450.00	1.00	\$450.00
4/11/2011	Lauren Bacola	Associate	0411H0086: Discussion with M.Duncan, A.Alamilla (both TX Auditors), and L.Edwards (PwC) regarding franchise tax priority claim.	\$250.00	1.00	\$250.00
4/11/2011	Lauren Bacola	Associate	0411H0087: Review documentation, including fixed asset addition schedules, sales schedules, and store information related to TX sales and use and franchise tax, and provide to auditor.	\$250.00	3.00	\$750.00
4/11/2011	Latoya Edwards	Manager	0411H0088: Review documentation related to the TX franchise and sales and use tax assessment, including fixed asset addition schedules, sales schedules, and store information, and provide to auditor.	\$450.00	3.00	\$1,350.00

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4/11/2011	Lauren Bacola	Associate	0411H0089: Review files provided by S.Feldman (UBI) to ascertain relevant documentation regarding NJ Corporation Business Tax and Sales and Use Tax, NYC Commercial Rent Tax, GA sales and use tax and PA corporation tax claims.	\$250.00	3.50	\$875.00
4/11/2011	Latoya Edwards	Manager	0411H0090: Review NJ Corporation Business Tax and Sales and Use Tax, NYC Commercial Rent Tax, GA sales and use tax and PA corporation tax documentation for tax claims, including Proofs of Claim, returns, copies of checks.	\$450.00	3.50	\$1,575.00
4/11/2011	Anthony J Grasso	Director	0411H0091: Review of K.Simon's (LMCO) and S. Feldman's (UBI) issues to be resolved in preparation of unreasonable exception related to the protest of the NJ Corporation Business (Income) Tax assessment.	\$450.00	0.50	\$225.00
4/12/2011	Lauren Bacola	Associate	0411H0092: Review transcript relating to claim filed by the IRS for "miscellaneous penalties" to ascertain that they resulted from Urban Brands' failure to file W-2s.	\$250.00	0.50	\$125.00
4/12/2011	Lauren Bacola	Associate	0411H0093: Discussion with A.Jackson (IRS Agent) regarding IRS proof of claim for miscellaneous penalties, and that claim related to miscellaneous penalties imposed due to willful failure to file W-2s.	\$250.00	0.50	\$125.00
4/13/2011	Lauren Bacola	Associate	0411H0094: Revise support of all tax-related bankruptcy claims and documentation necessary to reduce claims, including workpapers, returns, proofs of claim, and research.	\$250.00	2.50	\$625.00
4/13/2011	James Jeffrey Horgan	Director	0411H0095: Meet with S.Feldman (UBI) regarding updated personal property tax analyses to commence today by him and UBI staff utilizing most recent tax bills from municipalities.	\$530.00	0.10	\$53.00
4/13/2011	James Jeffrey Horgan	Director	0411H0096: Email to J.Klemas (NAS) regarding previous personal property tax analysis utilized for Asset Purchase Agreement purchase price adjustment worksheet.	\$530.00	0.10	\$53.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/13/2011	James Jeffrey Horgan	Director	0411H0097: Meet with S.Feldman (UBI) regarding set-up of new project for H.Depillo and Jose (all UBI) on updated personal property tax computations and payments of franchise and minimum income taxes.	\$530.00	0.20	\$106.00
4/15/2011	Lauren Bacola	Associate	0411H0098: Prepare schedule detailing 35 different tax-related bankruptcy claims from IRS, NY, GA, IL, PA, OH, NYC, TX and NJ over \$20,000.	\$250.00	2.50	\$625.00
4/15/2011	Latoya Edwards	Manager	0411H0099: Review schedule detailing 35 different tax-related bankruptcy claims from IRS, NY, GA, IL, PA, OH, NYC, TX and NJ over \$20,000.	\$450.00	2.50	\$1,125.00
4/15/2011	Lauren Bacola	Associate	0411H0100: Revise schedules analyzing all tax-related bankruptcy claims based on L.Edwards' (PwC) review.	\$250.00	1.00	\$250.00
4/18/2011	Latoya Edwards	Manager	0411H0101: Discuss necessary edits and general comments to schedule with tax-related bankruptcy claims from IRS, NY, GA, IL, PA, OH, NYC, TX and NJ with L.Bacola (PwC).	\$450.00	0.50	\$225.00
4/18/2011	Lauren Bacola	Associate	0411H0102: Discuss necessary edits and general comments to schedule with tax-related bankruptcy claims from IRS, NY, GA, IL, PA, OH, NYC, TX and NJ with L.Edwards (PwC).	\$250.00	0.50	\$125.00
4/18/2011	Lauren Bacola	Associate	0411H0103: Generate lead sheet detailing NYC general corporation tax and commercial rent tax claims, specifically relating to general corporation and commercial rent tax, including priority/non-priority amounts on each claim.	\$250.00	1.00	\$250.00
4/18/2011	Lauren Bacola	Associate	0411H0104: Generate lead sheet detailing NJ Corporation Business Tax and sales and use tax claims, including priority/non-priority amounts on each claim, and PwC's estimates as to priority/non-priority amounts.	\$250.00	1.00	\$250.00

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

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/18/2011	Lauren Bacola	Associate	0411H0105: Generate lead sheet detailing TX sales and use and franchise tax claims, including priority/non-priority amounts on each claim, and PwC's estimates as to priority/non-priority amounts.	\$250.00	1.50	\$375.00
4/18/2011	Lauren Bacola	Associate	0411H0106: Generate lead sheet detailing OH payroll and sales and use tax claims, including priority/non-priority amounts on each claim, and PwC's estimates as to priority/non-priority amounts.	\$250.00	1.50	\$375.00
4/18/2011	Latoya Edwards	Manager	0411H0107: Review schedule of 35 different tax-related bankruptcy claims from NY, IRS, GA, IL, PA, OH, NYC, TX and NJ.	\$450.00	1.00	\$450.00
4/19/2011	Lauren Bacola	Associate	0411H0108: Prepare additional documentation submitted by S.Feldman (UBI) and analyzed to determine reductions in tax liability related to filed priority and non-priority claims.	\$250.00	3.00	\$750.00
4/19/2011	Latoya Edwards	Manager	0411H0109: Review additional documentation submitted by S.Feldman (UBI) and analyzed to determine reductions in tax liability related to filed priority and non-priority claims.	\$450.00	3.00	\$1,350.00
4/19/2011	Lauren Bacola	Associate	0411H0110: Generate lead sheet detailing PA employment and corporation tax claims, including priority/non-priority amounts on each claim, and PwC's estimates as to priority/non-priority amounts.	\$250.00	1.50	\$375.00
4/19/2011	Lauren Bacola	Associate	0411H0111: Generate lead sheet detailing IL Retailers Occupation Tax and Use Tax claims, including priority/non-priority amounts on each claim, and PwC's estimates as to priority/non-priority amounts.	\$250.00	1.50	\$375.00
4/20/2011	Lauren Bacola	Associate	0411H0112: Generate lead sheet detailing GA claims, including priority/non-priority amounts on each claim, and PwC's estimates as to priority/non-priority amounts.	\$250.00	1.50	\$375.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/20/2011	Lauren Bacola	Associate	0411H0113: Generate lead sheet detailing NY employment, sales, corporation, and withholding tax claims, including priority/non-priority amounts on each claim, and PwC's estimates as to priority/non-priority amounts.	\$250.00	1.50	\$375.00
4/20/2011	Lauren Bacola	Associate	0411H0114: Generate lead sheet detailing IRS miscellaneous claims, including priority/non-priority amounts on each claim, and PwC's estimates as to priority/non-priority amounts.	\$250.00	1.50	\$375.00
4/20/2011	Lauren Bacola	Associate	0411H0115: Generate summary schedule of all priority and non-priority claims from IRS, NY, GA, IL, PA, OH, NYC, TX and NJ as filed and as analyzed by PwC.	\$250.00	2.00	\$500.00
4/20/2011	Latoya Edwards	Manager	0411H0116: Review schedules of all tax-related bankruptcy claims over \$20,000 and update schedules and support based on new information from S.Feldman (UBI).	\$450.00	2.50	\$1,125.00
4/20/2011	Lauren Bacola	Associate	0411H0117: Revise disclaimers on the first page of the schedule of all tax-related bankruptcy claims over \$20,000.	\$250.00	1.50	\$375.00
4/21/2011	James Jeffrey Horgan	Director	0411H0118: Discuss with H.Depillo (UBI) regarding her question on personal property tax invoice support and summary Excel schedule that she is preparing.	\$530.00	0.10	\$53.00
4/21/2011	James Jeffrey Horgan	Director	0411H0119: Meet with J.Klemas (NAS) regarding missing personal property tax bills and information he still needs to complete his analysis.	\$530.00	0.20	\$106.00
4/22/2011	Lauren Bacola	Associate	0411H0120: Review of IRS, NY, GA, IL, PA, OH, NYC, TX and NJ lead sheets, supporting documentation, and summary schedule.	\$250.00	1.50	\$375.00
4/22/2011	James Jeffrey Horgan	Director	0411H0121: Meet with H.Depillo (UBI) regarding her question on missing personal property tax bills.	\$530.00	0.10	\$53.00
4/22/2011	James Jeffrey Horgan	Director	0411H0122: Discuss with J.Klemas (NAS) regarding his question on updating his personal property tax allocation schedule to include estimated amounts.	\$530.00	0.10	\$53.00

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Date	Name	Position	Description	Rate	Hours	Compensation	Total
4/22/2011	James Jeffrey Horgan	Director	0411H0123: Meet with S.Feldman (UBI) to discuss status and open points on personal property tax allocation schedule being prepared by J.Soto (UBI).	\$530.00	0.30	\$159.00	
4/22/2011	James Jeffrey Horgan	Director	0411H0124: Prepare personal property tax worksheet to support assumptions in amount due from NAS.	\$530.00	0.20	\$106.00	
4/28/2011	Lauren Bacola	Associate	0411H0125: Review and sort returns and copies of checks received from Urban Brands relating to GA sales and use tax, IRS miscellaneous penalty, and TX sales and use tax claims.	\$250.00	1.00	\$250.00	
4/28/2011	James Jeffrey Horgan	Director	0411H0126: Discuss question from J.Klemas (NAS) regarding status of refund check received from State of NJ for sales tax appeal and work plan for pursuing other potential tax refunds.	\$530.00	0.10	\$53.00	
4/29/2011	Lauren Bacola	Associate	0411H0127: Review and sort returns and copies of checks received from Urban Brands relating to GA sales and use tax, IRS miscellaneous penalty, and TX sales and use tax claims.	\$250.00	3.50	\$875.00	
Subtotal - Hours and Compensation for Tax Matters				82.00		\$28,510.00	
Claims Analysis							
4/5/2011	James Jeffrey Horgan	Director	0411H0128: Email to V.Bakhshian (BMC) regarding updates needed to their claims analysis and Excel schedules.	\$530.00	0.20	\$106.00	
4/5/2011	James Jeffrey Horgan	Director	0411H0129: Telephone call with V.Bakhshian (BMC) regarding updates needed to BMC's claim analysis file.	\$530.00	0.20	\$106.00	
4/6/2011	James Jeffrey Horgan	Director	0411H0130: Discuss with S.Feldman (UBI) regarding additional revisions to BMC claims report to discuss with V.Bakhshian (BMC).	\$530.00	0.30	\$159.00	

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For the Period April 1, 2011 through April 30, 2011

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Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
4/6/2011	James Jeffrey Horgan	Director	0411H0131: Prepare claims updates needed for revised BMC claim schedules to provide to V.Bakhshian (BMC).	\$530.00	1.40	\$742.00
4/6/2011	James Jeffrey Horgan	Director	0411H0132: Discuss with V.Bakhshian (BMC) regarding their updated claims report, estimated claims and objections and revisions to make for next report.	\$530.00	1.50	\$795.00
4/7/2011	James Jeffrey Horgan	Director	0411H0133: Review new BMC claims reports from V.Bakhshian (BMC) regarding objections and estimated claims.	\$530.00	0.90	\$477.00
4/7/2011	James Jeffrey Horgan	Director	0411H0134: Prepare comments on revised BMC claims report package and send to V.Bakhshian (BMC).	\$530.00	0.70	\$371.00
4/7/2011	James Jeffrey Horgan	Director	0411H0135: Discuss with V.Bakhshian (BMC) regarding claims report and objection updates.	\$530.00	0.40	\$212.00
4/11/2011	James Jeffrey Horgan	Director	0411H0136: Email to V.Bakhshian (BMC) regarding update needed to their liability schedule in Excel with details for claim objection types to be provided to PwC.	\$530.00	0.10	\$53.00
4/11/2011	James Jeffrey Horgan	Director	0411H0137: Review/respond to email from V.Bakhshian (BMC) regarding their updated claims analysis.	\$530.00	0.10	\$53.00
4/12/2011	James Jeffrey Horgan	Director	0411H0138: Review updated all claims file from V.Bakhshian (BMC).	\$530.00	0.70	\$371.00
4/12/2011	James Jeffrey Horgan	Director	0411H0139: Meet with S.Feldman (UBI) regarding update on potential new priority tax claims.	\$530.00	0.30	\$159.00
4/12/2011	James Jeffrey Horgan	Director	0411H0140: Meet with M.Abate (NAS) regarding schedule and support needed for 503(b)(9) claims.	\$530.00	0.20	\$106.00
4/12/2011	James Jeffrey Horgan	Director	0411H0141: Meet with M.Abate (NAS) regarding his question and review various schedules together on 503(b)(9) analyses prepared by UBI staff since beginning of Chapter 11 case.	\$530.00	0.60	\$318.00

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

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Date	Name	Position	Description	Rate	Hours	Compensation	Total
4/13/2011	James Jeffrey Horgan	Director	0411H0142: Review email from V.Bakhshian (BMC) regarding new objection categories included in their analysis, and send email with requests and questions.	\$530.00	0.50	\$265.00	
4/13/2011	James Jeffrey Horgan	Director	0411H0143: Discuss with V.Bakhshian (BMC) regarding their updated claims and objection categories listed, and reconciliation analyses.	\$530.00	0.70	\$371.00	
4/14/2011	James Jeffrey Horgan	Director	0411H0144: Call to V.Bakhshian (BMC) regarding updating their latest analysis of claims to include detailed objection by objection type categories for each claim.	\$530.00	0.10	\$53.00	
4/15/2011	James Jeffrey Horgan	Director	0411H0145: Meet with S.Feldman (UBI) regarding 2 new potential priority claims and emails to be sent to K.Good (RLF) regarding the same.	\$530.00	0.20	\$106.00	
4/15/2011	James Jeffrey Horgan	Director	0411H0146: Review/respond to email from V.Bakhshian (BMC) regarding their updated claims analysis.	\$530.00	0.10	\$53.00	
4/15/2011	James Jeffrey Horgan	Director	0411H0147: Review V.Bakhshian (BMC) email with their updated claims analysis with objections detailed claim by claim.	\$530.00	0.20	\$106.00	
4/15/2011	James Jeffrey Horgan	Director	0411H0148: Discuss with V.Bakhshian (BMC) regarding their updated claims analysis with objections detailed claim by claim and identify further claims for objections.	\$530.00	0.80	\$424.00	
4/18/2011	James Jeffrey Horgan	Director	0411H0149: Discuss with J.Klemas (NAS) regarding personal property tax assessments received and request notices be forwarded to K.Good (RLF) for responses from RLF.	\$530.00	0.10	\$53.00	
4/18/2011	James Jeffrey Horgan	Director	0411H0150: Meet with D.Brown regarding L. Weil and S.Newman (all NAS) resignation letters.	\$530.00	0.10	\$53.00	
4/18/2011	James Jeffrey Horgan	Director	0411H0151: Review updated V.Bakhshian (BMC) claims Excel file and analyses.	\$530.00	0.50	\$265.00	

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Date	Name	Position	Description	Total		
				Rate	Hours	Compensation
4/22/2011	James Jeffrey Horgan	Director	0411H0152: Review K.Simon's (LMCO) new updated 503(b)(9) claim analysis.	\$530.00	0.50	\$265.00
4/22/2011	James Jeffrey Horgan	Director	0411H0153: Meet with S.Feldman (UBI) regarding K.Simon's (LMCO) new updated 503(b)(9) claim analysis.	\$530.00	0.60	\$318.00
4/22/2011	James Jeffrey Horgan	Director	0411H0154: Prepare further questions on K.Simon's (LMCO) 503(b)(9) analysis.	\$530.00	0.20	\$106.00
4/25/2011	James Jeffrey Horgan	Director	0411H0155: Discuss with S.Feldman (UBI) regarding potential revisions to K.Simon's (LMCO) 503(b)(9) claims analysis.	\$530.00	0.40	\$212.00
4/29/2011	James Jeffrey Horgan	Director	0411H0156: Discuss with M.D'Angelo (NAS) regarding response to a UBI retail store service vendor's inquiries on additional pre-petition charges.	\$530.00	0.10	\$53.00
4/29/2011	James Jeffrey Horgan	Director	0411H0157: Email to V.Bakhshian (BMC) regarding request for update on BMC claims process.	\$530.00	0.10	\$53.00
4/29/2011	James Jeffrey Horgan	Director	0411H0158: Discuss with V.Bakhshian (BMC) regarding update on BMC claims process.	\$530.00	0.20	\$106.00
Subtotal - Hours and Compensation for Claims Analysis				13.00		\$6,890.00
Post-Closing Analyses for Asset Purchase Agreement						
4/5/2011	James Jeffrey Horgan	Director	0411H0159: Review M.Abate's (NAS) email regarding his comments and revisions to draft Transition Services Agreement.	\$530.00	0.30	\$159.00
4/5/2011	James Jeffrey Horgan	Director	0411H0160: Review M.Abate's (NAS) schedule with status of open issues on Settlement Agreement to be addressed by UBI/NAS.	\$530.00	0.30	\$159.00
4/5/2011	James Jeffrey Horgan	Director	0411H0161: Telephone call with M.Abate (NAS) regarding his comments and revisions to draft Transition Services Agreement.	\$530.00	0.20	\$106.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/5/2011	James Jeffrey Horgan	Director	0411H0162: Update to S.Feldman (UBI) regarding status of other changes to Transition Services Agreement and Settlement Agreement.	\$530.00	0.10	\$53.00
4/6/2011	James Jeffrey Horgan	Director	0411H0163: Review\respond to email from S.Feldman (UBI) regarding responses and question on status of other changes to Transition Services Agreement and Settlement Agreement.	\$530.00	0.10	\$53.00
4/6/2011	James Jeffrey Horgan	Director	0411H0164: Update to S.Feldman (UBI) regarding status of other changes to Transition Services Agreement and Settlement Agreement.	\$530.00	0.20	\$106.00
4/6/2011	James Jeffrey Horgan	Director	0411H0165: Discuss with S.Feldman (UBI) regarding negotiation points on Transition Service Agreement with M.Abate (NAS).	\$530.00	0.30	\$159.00
4/6/2011	James Jeffrey Horgan	Director	0411H0166: Review and provide comments to M.Abate (NAS) regarding his mark-up of Transition Service Agreement.	\$530.00	1.40	\$742.00
4/6/2011	James Jeffrey Horgan	Director	0411H0167: Review\respond to request from E.Barbour (NAS) for analyses supporting settlement on purchase price adjustment for inventory.	\$530.00	0.20	\$106.00
4/6/2011	James Jeffrey Horgan	Director	0411H0168: Meet with M.Abate (NAS) regarding Transition Services Agreement and Settlement Agreement with NAS.	\$530.00	0.70	\$371.00
4/7/2011	James Jeffrey Horgan	Director	0411H0169: Meet with S.Feldman (UBI) regarding Transition Services Agreement and Settlement Agreement with NAS.	\$530.00	0.20	\$106.00
4/7/2011	James Jeffrey Horgan	Director	0411H0170: Update proposed Transition Services Agreement based on meetings with M.Abate (NAS) and S.Feldman (UBI).	\$530.00	1.40	\$742.00
4/7/2011	James Jeffrey Horgan	Director	0411H0171: Meet with S.Feldman (UBI) regarding proposed computation to resolve dispute with NAS on Asset Purchase Agreement on personal property tax allocations.	\$530.00	0.30	\$159.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/7/2011	James Jeffrey Horgan	Director	0411H0172: Meet with S.Feldman (UBI) regarding revisions to Transition Services Agreement.	\$530.00	0.30	\$159.00
4/7/2011	James Jeffrey Horgan	Director	0411H0173: Discuss with S.Feldman (UBI) regarding his question on potential purchase price adjustment for other receivables.	\$530.00	0.20	\$106.00
4/7/2011	James Jeffrey Horgan	Director	0411H0174: Discuss with S.Feldman (UBI) regarding personal property tax computations.	\$530.00	0.20	\$106.00
4/7/2011	James Jeffrey Horgan	Director	0411H0175: Review support for computations on inventory purchase price adjustment requested by S.Feldman (UBI) and send schedule to him.	\$530.00	0.20	\$106.00
4/7/2011	James Jeffrey Horgan	Director	0411H0176: Meet with M.Abate (NAS) regarding Transition Services Agreement and Settlement Agreement with NAS.	\$530.00	0.40	\$212.00
4/7/2011	James Jeffrey Horgan	Director	0411H0177: Meet with S.Feldman (UBI) regarding proposed changes to Transition Services Agreement and Settlement Agreement.	\$530.00	0.20	\$106.00
4/7/2011	James Jeffrey Horgan	Director	0411H0178: Review update cash due to UBI at closing schedules from M.Abate (NAS).	\$530.00	0.40	\$212.00
4/8/2011	James Jeffrey Horgan	Director	0411H0179: Meet with M.Abate (NAS) regarding changes needed to Transition Services Agreement.	\$530.00	0.20	\$106.00
4/8/2011	James Jeffrey Horgan	Director	0411H0180: Meet with E.Barbour (NAS) regarding his follow-up questions on closing Asset Purchase Agreement inventory adjustments and his need for copies of schedules.	\$530.00	0.30	\$159.00
4/8/2011	James Jeffrey Horgan	Director	0411H0181: Meet with S.Feldman (UBI) regarding workplan to review updated NAS analyses of due to/due from balances.	\$530.00	0.30	\$159.00
4/8/2011	James Jeffrey Horgan	Director	0411H0182: Review NAS analyses and supporting documents on payoff of Bank of America loan and fees.	\$530.00	0.30	\$159.00
4/8/2011	James Jeffrey Horgan	Director	0411H0183: Meet with S.Feldman (UBI) regarding NAS' accounting for payoff of Bank of America loan and fees.	\$530.00	0.20	\$106.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/8/2011	James Jeffrey Horgan	Director	0411H0184: Review NAS analyses and identify additional reconciliation items to discuss with M.Abate (NAS).	\$530.00	1.30	\$689.00
4/8/2011	James Jeffrey Horgan	Director	0411H0185: Meet with S.Feldman (UBI) regarding additional reconciliation items to be included in due from NAS.	\$530.00	0.40	\$212.00
4/8/2011	James Jeffrey Horgan	Director	0411H0186: Review NAS accounting for operating account transfers on settlement worksheet.	\$530.00	0.40	\$212.00
4/8/2011	James Jeffrey Horgan	Director	0411H0187: Prepare questions for M.Abate (NAS) regarding operating account wire transfers and merchandise deposits.	\$530.00	0.30	\$159.00
4/8/2011	James Jeffrey Horgan	Director	0411H0188: Meet with M.Abate (NAS) regarding reconciliation items on closing adjustments for account reconciliations.	\$530.00	0.30	\$159.00
4/8/2011	James Jeffrey Horgan	Director	0411H0189: Call from S.Feldman (UBI) regarding status meeting agenda with M.Abate (NAS) and review.	\$530.00	0.20	\$106.00
4/11/2011	James Jeffrey Horgan	Director	0411H0190: Email to K.Good (RLF) regarding requested information on February 2011 Certificates of No Objection for all Chapter 11 fee applications to be sent to L.Fernandez (NAS) for payment processing.	\$530.00	0.10	\$53.00
4/11/2011	James Jeffrey Horgan	Director	0411H0191: Prepare listing of open issues on Transition Services Agreement and listing of accounting issues for closing transactions for meeting with M.Abate (NAS).	\$530.00	0.60	\$318.00
4/11/2011	James Jeffrey Horgan	Director	0411H0192: Meet with M.Abate (NAS) regarding requested changes to draft Transition Services Agreement.	\$530.00	0.50	\$265.00
4/11/2011	James Jeffrey Horgan	Director	0411H0193: Review/revise Transition Services Agreement based on meeting with M.Abate (NAS).	\$530.00	0.60	\$318.00
4/11/2011	James Jeffrey Horgan	Director	0411H0194: Email to M.Collins, M.Merchant, K.Good (all RLF) regarding proposed changes to Transition Services Agreement.	\$530.00	0.10	\$53.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/11/2011	James Jeffrey Horgan	Director	0411H0195: Meet with S.Feldman (UBI) regarding review of open questions to be answered by NAS.	\$530.00	0.30	\$159.00
4/11/2011	James Jeffrey Horgan	Director	0411H0196: Conference call with K.Good (RLF) and S.Feldman (UBI) regarding status of changes in Transition Services Agreement, Settlement Agreement and claims issues for resolution.	\$530.00	0.30	\$159.00
4/11/2011	James Jeffrey Horgan	Director	0411H0197: Review NAS accounting personnel's worksheets for cash transfers and in-transit amounts at closing date.	\$530.00	0.80	\$424.00
4/11/2011	James Jeffrey Horgan	Director	0411H0198: Review NAS closing reconciliation worksheet and supporting bank statements, and identify revisions needed to discuss with S.Feldman (UBI) and M.Abate (NAS).	\$530.00	1.00	\$530.00
4/11/2011	James Jeffrey Horgan	Director	0411H0199: Prepare listing of outstanding questions and revisions needed to NAS closing adjustment schedules for meeting with M.Abate (NAS).	\$530.00	1.10	\$583.00
4/11/2011	James Jeffrey Horgan	Director	0411H0200: Meet with S.Feldman (UBI) regarding findings on revisions and updates needed to NAS schedule of cash due to UBI as October 29, 2010 closing.	\$530.00	0.90	\$477.00
4/11/2011	James Jeffrey Horgan	Director	0411H0201: Meet with M.Abate (NAS) regarding revised due to due from UBI/NAS schedule.	\$530.00	0.10	\$53.00
4/12/2011	James Jeffrey Horgan	Director	0411H0202: Review\respond to email from K.Good (RLF) regarding status of draft Settlement Agreement and draft Transition Services Agreement.	\$530.00	0.10	\$53.00
4/12/2011	James Jeffrey Horgan	Director	0411H0203: Meet with J.Perrone (NAS) regarding open issues in cash reconciliation due to due from.	\$530.00	0.20	\$106.00
4/12/2011	James Jeffrey Horgan	Director	0411H0204: Email to K.Good and R.Spencer (both RLF) regarding Chapter 11 professional fees schedule and support needed.	\$530.00	0.10	\$53.00

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Date	Name	Position	Description	Rate	Hours	Total	
						Compensation	
4/12/2011	James Jeffrey Horgan	Director	0411H0205: Discuss with R.Spencer (RLF) regarding request for schedule needed for Chapter 11 professional fees to date.	\$530.00	0.10	\$53.00	
4/12/2011	James Jeffrey Horgan	Director	0411H0206: Meet with S.Feldman (UBI) regarding wind-down budget update for Chapter 11 professional fees.	\$530.00	0.10	\$53.00	
4/12/2011	James Jeffrey Horgan	Director	0411H0207: Prepare listing of outstanding issues on Transition Services Agreement, Settlement Agreement to discuss with K.Good (RLF).	\$530.00	0.40	\$212.00	
4/12/2011	James Jeffrey Horgan	Director	0411H0208: Meet with S.Feldman (UBI) regarding outstanding issues on Transition Services Agreement and Settlement Agreement to discuss with K.Good (RLF).	\$530.00	0.20	\$106.00	
4/12/2011	James Jeffrey Horgan	Director	0411H0209: Conference call with K.Good (RLF) and S.Feldman (UBI) regarding status of changes in Transition Services Agreement, Settlement Agreement, and other open issues.	\$530.00	0.80	\$424.00	
4/12/2011	James Jeffrey Horgan	Director	0411H0210: Meeting with M.Abate (NAS) and S.Feldman (UBI) regarding analyses of cash due to/due from NAS/UBI at closing.	\$530.00	0.80	\$424.00	
4/13/2011	James Jeffrey Horgan	Director	0411H0211: Review schedules sent by S.Feldman (UBI) regarding the need to incorporate banking activity in UBI TD North account.	\$530.00	0.20	\$106.00	
4/13/2011	James Jeffrey Horgan	Director	0411H0212: Meet with S.Feldman (UBI) regarding review of banking activity in UBI TD North account.	\$530.00	0.20	\$106.00	
4/14/2011	James Jeffrey Horgan	Director	0411H0213: Prepare questions for L.Fernandez (NAS) regarding her updated schedule of disbursements from Bank of America operating account from September 2010 through April 11, 2011.	\$530.00	0.40	\$212.00	
4/15/2011	James Jeffrey Horgan	Director	0411H0214: Meet with S.Feldman (UBI) to discuss open issues being researched by M.Abate (NAS).	\$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 April 1, 2011 through April 30, 2011

Exhibit C-2

Date	Name	Position	Description	Rate	Hours	Compensation
4/18/2011	James Jeffrey Horgan	Director	0411H0215: Review\respond to email from J.Dewolf (NAS) regarding sublet of space for records inventory in Secaucus, NJ.	\$530.00	0.10	\$53.00
4/19/2011	James Jeffrey Horgan	Director	0411H0216: Review email from T.Barnes (Curtis) on Curtis/GBMP's (Buyer) comments and outstanding issues on proposed Settlement Agreement on Asset Purchase Agreement purchase price adjustments with UBI.	\$530.00	0.40	\$212.00
4/19/2011	James Jeffrey Horgan	Director	0411H0217: Prepare comments on Curtis/GBMP markup of proposed Settlement Agreement on purchase price adjustments with GBMP.	\$530.00	1.30	\$689.00
4/19/2011	James Jeffrey Horgan	Director	0411H0218: Meet with M.Abate (NAS) regarding open accounting\financial issues and workplan for resolution on Asset Purchase Agreement purchase price adjustments.	\$530.00	0.30	\$159.00
4/19/2011	James Jeffrey Horgan	Director	0411H0219: Discuss with K. Good (RLF) regarding settlement meeting with GBMP.	\$530.00	0.10	\$53.00
4/19/2011	James Jeffrey Horgan	Director	0411H0220: Review\respond to email from K.Good (RLF) regarding settlement meeting with GBMP.	\$530.00	0.10	\$53.00
4/19/2011	James Jeffrey Horgan	Director	0411H0221: Email to S.Feldman (UBI) regarding update on settlement meeting with GBMP.	\$530.00	0.10	\$53.00
4/19/2011	James Jeffrey Horgan	Director	0411H0222: Discuss with K.Simon (LMCO) regarding request for his remaining open issues on draft of Settlement Agreement with GBMP and meeting.	\$530.00	0.20	\$106.00
4/19/2011	James Jeffrey Horgan	Director	0411H0223: Email follow-up to K.Simon (LMCO) regarding draft Settlement Agreement with GBMP.	\$530.00	0.20	\$106.00
4/19/2011	James Jeffrey Horgan	Director	0411H0224: Review\respond to email from S.Feldman (UBI) regarding draft Settlement Agreement.	\$530.00	0.10	\$53.00

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

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/20/2011	James Jeffrey Horgan	Director	0411H0225: Discuss with M.Abate (NAS) regarding the need for removal of UBI records from NAS space (or negotiation of a separate agreement with Hartz Mountain) by April 30, 2011.	\$530.00	0.20	\$106.00
4/20/2011	James Jeffrey Horgan	Director	0411H0226: Discuss with A.Tedeschi (NAS) regarding status of J.Dewolfs (NAS) discussions with Hartz Mountain on reaching an agreement to allow UBI to continue to store records inventory in 100 Metro Way space.	\$530.00	0.20	\$106.00
4/20/2011	James Jeffrey Horgan	Director	0411H0227: Discuss with S.Feldman (UBI) regarding the need for removal of UBI records from NAS space by April 30, 2011.	\$530.00	0.20	\$106.00
4/20/2011	James Jeffrey Horgan	Director	0411H0228: Discuss with S.Feldman (UBI) regarding next steps in discussions with Hartz Mountain on leasing space in unused portion of 100 Metro Way, Secaucus warehouse and hiring former UBI accountants to assist in wind-down.	\$530.00	0.40	\$212.00
4/21/2011	James Jeffrey Horgan	Director	0411H0229: Prepare listing of open diligence requests still pending from M.Abate (NAS) and NAS accounting personnel on Asset Purchase Agreement reconciliation items and expense allocations.	\$530.00	1.10	\$583.00
4/21/2011	James Jeffrey Horgan	Director	0411H0230: Meet with S.Feldman (UBI) regarding his review and revisions to UBI open diligence requests, analysis of additional cash due to UBI from October 2010 closing and Asset Purchase Agreement reconciliation schedule.	\$530.00	1.30	\$689.00
4/21/2011	James Jeffrey Horgan	Director	0411H0231: Meeting with M.Abate (NAS) and S.Feldman (UBI) regarding analyses of cash due to/due from NAS/UBI at closing.	\$530.00	0.40	\$212.00
4/21/2011	James Jeffrey Horgan	Director	0411H0232: Discuss with S.Feldman (UBI) regarding update on his conversation with Hartz Mountain personnel on negotiating new lease or sublease of space.	\$530.00	0.10	\$53.00

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

For the Period April 1, 2011 through April 30, 2011

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/21/2011	James Jeffrey Horgan	Director	0411H0233: Discuss with S.Feldman (UBI) regarding his final comment changes to UBI NAS Asset Purchase Agreement reconciliation schedule to be sent to M.Abate (NAS) and counsel.	\$530.00	0.20	\$106.00
4/21/2011	James Jeffrey Horgan	Director	0411H0234: Prepare and send comments to M.Abate (NAS) regarding S.Feldman's (UBI) updated Asset Purchase Agreement reconciliation schedule.	\$530.00	0.40	\$212.00
4/21/2011	James Jeffrey Horgan	Director	0411H0235: Meet with S.Feldman (UBI) regarding open issues on expense allocations and personal property taxes.	\$530.00	0.20	\$106.00
4/21/2011	James Jeffrey Horgan	Director	0411H0236: Discuss with S.Feldman (UBI) regarding support needed for potential purchase price adjustments.	\$530.00	0.20	\$106.00
4/22/2011	James Jeffrey Horgan	Director	0411H0237: Meet with S.Feldman (UBI) regarding list of corrections needed to be sent to M.Abate and R.Pyontek (both NAS) on NAS schedule of assumed liabilities.	\$530.00	0.30	\$159.00
4/22/2011	James Jeffrey Horgan	Director	0411H0238: Discuss with S.Feldman (UBI) regarding updated schedule of NAS assumed liabilities needed for Settlement Agreement.	\$530.00	0.10	\$53.00
4/22/2011	James Jeffrey Horgan	Director	0411H0239: Meet with R.Pyontek and M.Garvin (NAS) regarding open requests for copy of their updated schedule of assumed NAS prepetition liabilities.	\$530.00	0.20	\$106.00
4/22/2011	James Jeffrey Horgan	Director	0411H0240: Discuss with M.Abate (NAS) regarding open requests on updated numbers needed for Exhibit 8bi and 8bii (on assumed prepetition liabilities) included in NAS draft proposed Settlement Agreement.	\$530.00	0.10	\$53.00
4/22/2011	James Jeffrey Horgan	Director	0411H0241: Review email and schedule from R.Pyontek (NAS) with new amounts for assumed prepetition liabilities for Settlement Agreement.	\$530.00	0.20	\$106.00
4/22/2011	James Jeffrey Horgan	Director	0411H0242: Meet with S.Feldman (UBI) and R.Pyontek (NAS) regarding corrections needed to NAS schedule of assumed liabilities for Exhibit 8bi and Exhibit 8bii.	\$530.00	0.30	\$159.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/22/2011	James Jeffrey Horgan	Director	0411H0243: Meet with C.Conil (NAS) regarding outstanding questions on cash transfers included on new NAS schedule of expense allocations between NAS and UBI.	\$530.00	0.20	\$106.00
4/22/2011	James Jeffrey Horgan	Director	0411H0244: Meet with M.Abate (NAS) and S.Feldman (UBI) regarding wind down personnel and office space at 100 Metro way, Secaucus.	\$530.00	0.20	\$106.00
4/22/2011	James Jeffrey Horgan	Director	0411H0245: Meet with M.Abate (NAS) regarding corrections needed to NAS schedule of assumed liabilities for Exhibit 8bi and Exhibit 8bii.	\$530.00	0.20	\$106.00
4/25/2011	James Jeffrey Horgan	Director	0411H0246: Discuss with S.Feldman (UBI) and P.Mandarino (PwC) regarding proposed changes to Asset Purchase Agreement purchase price adjustment resolution items and issues to discuss with Creditors Committee professionals.	\$530.00	0.30	\$159.00
4/25/2011	Perry Mandarino	Partner	0411H0247: Discuss with S.Feldman (UBI) and J.Horgan (PwC) regarding proposed changes to Asset Purchase Agreement purchase price adjustment resolution items and issues to discuss with Creditors Committee professionals.	\$780.00	0.30	\$234.00
4/25/2011	James Jeffrey Horgan	Director	0411H0248: Discuss with S.Feldman (UBI) regarding wind-down accounting staff and functions needed.	\$530.00	0.20	\$106.00
4/25/2011	Perry Mandarino	Partner	0411H0249: Review NAS' updated draft settlement agreement, purchase price adjustments and supporting Exhibits.	\$780.00	1.50	\$1,170.00
4/25/2011	Perry Mandarino	Partner	0411H0250: Review J.Horgan's (PwC) reconciliation of changes in purchase price adjustments from our March 29, 2011 meeting with NAS management to most current schedule.	\$780.00	0.50	\$390.00
4/25/2011	Perry Mandarino	Partner	0411H0251: Telephone call with M.Kahn (GBMP) regarding resolution of Asset Purchase Agreement purchase price adjustments.	\$780.00	0.50	\$390.00

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

For the Period April 1, 2011 through April 30, 2011

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/26/2011	James Jeffrey Horgan	Director	0411H0252: Review email message and attached schedule from P.Mandarino (PwC) with proposed settlement from M.Kahn (GBMP) on Asset Purchase Agreement purchase price adjustments.	\$530.00	0.20	\$106.00
4/26/2011	James Jeffrey Horgan	Director	0411H0253: Discuss with S.Feldman (UBI) regarding proposed settlement from M.Kahn (GBMP) on Asset Purchase Agreement purchase price adjustments.	\$530.00	0.10	\$53.00
4/26/2011	James Jeffrey Horgan	Director	0411H0254: Discuss with I.Williams (NAS) regarding request for bank charges through October 2010 closing on all accounts for support to NAS charges from M.Abate (NAS).	\$530.00	0.20	\$106.00
4/26/2011	James Jeffrey Horgan	Director	0411H0255: Discuss with I.Addo (NAS) regarding updated TD Bank transfer schedule for reconciliation to C.Conil's (NAS) disbursement schedule.	\$530.00	0.10	\$53.00
4/26/2011	James Jeffrey Horgan	Director	0411H0256: Meet with A.Dickerson (NAS) regarding support bank activity reports on UBI account reconciliations to validate disbursements listed on schedule of proposed amounts due NAS.	\$530.00	0.30	\$159.00
4/26/2011	James Jeffrey Horgan	Director	0411H0257: Email update to P.Mandarino (PwC) regarding revised expense allocations in Asset Purchase Agreement reconciliation of purchase price adjustment.	\$530.00	0.20	\$106.00
4/26/2011	James Jeffrey Horgan	Director	0411H0258: Meet with M.Abate (NAS) regarding open issues on purchase price adjustment on validating disbursements.	\$530.00	0.30	\$159.00
4/26/2011	Perry Mandarino	Partner	0411H0259: Review new settlement proposal from M.Kahn (GBMP) on Asset Purchase Agreement purchase price adjustments.	\$780.00	1.00	\$780.00
4/26/2011	Perry Mandarino	Partner	0411H0260: Review our listing of open diligence requests provided to M.Abate (NAS) on Asset Purchase Agreement reconciliation.	\$780.00	1.00	\$780.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/26/2011	Perry Mandarino	Partner	0411H0261: Review analysis of additional cash due to UBI from October 2010 closing and Asset Purchase Agreement reconciliation schedule.	\$780.00	1.00	\$780.00
4/26/2011	Perry Mandarino	Partner	0411H0262: Review schedule from J.Horgan (PwC) on further true-up on NAS schedules of accounting for shared post-closing expenses.	\$780.00	0.60	\$468.00
4/27/2011	James Jeffrey Horgan	Director	0411H0263: Discuss computations and support with S.Feldman (UBI) regarding transfer taxes on sale of assets to GBMP which are to be charged against NAS.	\$530.00	0.20	\$106.00
4/27/2011	James Jeffrey Horgan	Director	0411H0264: Provide accounting computations and support to S.Feldman (UBI) on purchase price adjustments needed for post-closing going-out-of-business store sales taxes collected by NAS and transfer taxes on sale of assets to GBMP.	\$530.00	0.60	\$318.00
4/27/2011	James Jeffrey Horgan	Director	0411H0265: Meet with S.Feldman (UBI) to review together accounting support for proposed purchase price adjustments of approx \$300,000 for store sales in transit and cash balances.	\$530.00	0.20	\$106.00
4/27/2011	James Jeffrey Horgan	Director	0411H0266: Provide S.Feldman (UBI) with all requested accounting support for proposed purchase price adjustments of approximately \$300,000 for store sales in transit and cash balances.	\$530.00	0.40	\$212.00
4/27/2011	James Jeffrey Horgan	Director	0411H0267: Discuss with R.Pyontek (NAS) regarding UBI accounting records for post-petition credit card holdbacks for support needed for proposed Asset Purchase Agreement purchase price adjustment.	\$530.00	0.20	\$106.00
4/27/2011	Perry Mandarino	Partner	0411H0268: Review settlement worksheet on major adjustments to be discussed and resolved with NAS.	\$780.00	1.00	\$780.00

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Date	Name	Position	Description	Rate	Hours	Compensation
4/28/2011	James Jeffrey Horgan	Director	0411H0269: Review email from S.Feldman (UBI) regarding his updated schedule of proposed expenses incorrectly charged to UBI by NAS.	\$530.00	0.30	\$159.00
4/28/2011	James Jeffrey Horgan	Director	0411H0270: Discuss with S.Feldman (UBI) regarding his updated schedule of proposed expenses incorrectly charged to UBI by NAS.	\$530.00	0.10	\$53.00
4/28/2011	James Jeffrey Horgan	Director	0411H0271: Meet with A.Dickerson (NAS) regarding reports and support bank activity reports on UBI account reconciliations to validate disbursements charged against UBI.	\$530.00	0.20	\$106.00
4/28/2011	James Jeffrey Horgan	Director	0411H0272: Meet with S.Feldman (UBI) regarding outstanding requests on validating proposed charges and allocations to UBI from M.Abate (NAS) schedule.	\$530.00	0.20	\$106.00
4/28/2011	James Jeffrey Horgan	Director	0411H0273: Review schedules of payroll and employee expense charges against UBI and cross reference to A.Dickerson's (UBI) supporting files and bank records.	\$530.00	0.80	\$424.00
4/28/2011	James Jeffrey Horgan	Director	0411H0274: Continue - Review schedules of payroll and employee expense charges against UBI and cross reference to A.Dickerson's (UBI) supporting files and bank records.	\$530.00	1.20	\$636.00
4/28/2011	James Jeffrey Horgan	Director	0411H0275: Meet with R.Pyontek (NAS) regarding accounting records needed to validate proposed purchase price adjustment for credit card deposits and utility deposits.	\$530.00	0.30	\$159.00
4/28/2011	James Jeffrey Horgan	Director	0411H0276: Review schedules prepared by NAS and supporting schedules for purchase price adjustment for credit card deposits and utility deposits.	\$530.00	0.50	\$265.00
4/28/2011	James Jeffrey Horgan	Director	0411H0277: Meet with S.Feldman (UBI) regarding changes to proposed Asset Purchase Agreement purchase price adjustments schedules needed to incorporate lower NAS expense allocations.	\$530.00	0.40	\$212.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/28/2011	James Jeffrey Horgan	Director	0411H0278: Email to P.Mandarino (PwC) regarding questions on revised draft of Asset Purchase Agreement purchase price adjustments schedules.	\$530.00	0.20	\$106.00
4/29/2011	James Jeffrey Horgan	Director	0411H0279: Discuss with S.Feldman (UBI) regarding potential options on a go-forward compensation framework for accounting/accounts payable personnel needed for wind-down.	\$530.00	0.20	\$106.00
4/29/2011	James Jeffrey Horgan	Director	0411H0280: Meet with S.Feldman (UBI) regarding workplan for L.Fernandez (NAS) for next week.	\$530.00	0.20	\$106.00
4/29/2011	James Jeffrey Horgan	Director	0411H0281: Discuss with S.Feldman (UBI) regarding discussions with GBMP on accounting for closing adjustments and further information to be provided to GBMP.	\$530.00	0.30	\$159.00
4/29/2011	James Jeffrey Horgan	Director	0411H0282: Discuss with K.Good (RLF) and S.Feldman (UBI) regarding update on open Asset Purchase Agreement reconciliation/settlement amounts, process, and timing for resolution.	\$530.00	0.40	\$212.00
4/29/2011	James Jeffrey Horgan	Director	0411H0283: Email to K.Good (RLF) regarding information requested on open Asset Purchase Agreement reconciliation/settlement amounts.	\$530.00	0.10	\$53.00
4/29/2011	James Jeffrey Horgan	Director	0411H0284: Email to P.Mandarino (PwC) regarding update on NAS progress and adjustments needed for Asset Purchase Agreement reconciliation and NAS timing for resolution.	\$530.00	0.20	\$106.00
Subtotal - Hours and Compensation for Post-Closing Analyses for Asset Purchase Agreement				48.10	\$27,343.00	

Post-Closing/Post-Petition Disbursement Review

4/12/2011	James Jeffrey Horgan	Director	0411H0285: Meet with L.Fernandez (NAS) regarding vendor invoices to be processed, approved by S.Feldman (UBI), and paid this week.	\$530.00	0.10	\$53.00
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Details of Hours and Compensation by Project and Date - Hourly Professional Services

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/12/2011	James Jeffrey Horgan	Director	0411H0286: Meet with S.Feldman (UBI) regarding question on outstanding invoices for shipping charges.	\$530.00	0.10	\$53.00
4/12/2011	James Jeffrey Horgan	Director	0411H0287: Review R.Spencer's (RLF) schedule of Chapter 11 professional fees incurred to date.	\$530.00	0.20	\$106.00
4/12/2011	James Jeffrey Horgan	Director	0411H0288: Meeting with M.Abate (NAS) and S.Feldman (UBI) regarding analyses of funding due NAS for UBI post-closing disbursements.	\$530.00	0.40	\$212.00
4/14/2011	James Jeffrey Horgan	Director	0411H0289: Meet with C.Conil (NAS) regarding her reconciliation schedule of UBI February - April 2011 disbursements.	\$530.00	0.20	\$106.00
4/14/2011	James Jeffrey Horgan	Director	0411H0290: Prepare questions for C.Conil (NAS) regarding her reconciliation schedule of UBI February - April 2011 disbursements.	\$530.00	0.70	\$371.00
4/15/2011	James Jeffrey Horgan	Director	0411H0291: Meet with C.Conil (NAS) regarding open items to be reconciled from her schedule of UBI February - April 2011 disbursements.	\$530.00	0.50	\$265.00
4/15/2011	James Jeffrey Horgan	Director	0411H0292: Prepare comments on C.Conil's (NAS) reconciliation schedule and send to her for further analysis.	\$530.00	0.30	\$159.00
4/15/2011	James Jeffrey Horgan	Director	0411H0293: Initial review of M.Colon's (NAS) analysis of update to date post-closing and pre-closing employee health care claims submitted and paid by CIGNA.	\$530.00	0.30	\$159.00
4/15/2011	James Jeffrey Horgan	Director	0411H0294: Discuss with S.Feldman (NAS) regarding refund of UBI medical claims paid and reduction in amount due NAS for employee medical claims.	\$530.00	0.10	\$53.00
4/15/2011	James Jeffrey Horgan	Director	0411H0295: Meet with S.Feldman (UBI) to review schedules together and to discuss questions on February - April 2011 disbursements and support needed from NAS to validate expenses and transfers.	\$530.00	0.40	\$212.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/18/2011	James Jeffrey Horgan	Director	0411H0296: Prepare comments to discuss with M.Colon (NAS) regarding her updated analysis of CIGNA medical claims and balance due from UBI.	\$530.00	0.50	\$265.00
4/20/2011	James Jeffrey Horgan	Director	0411H0297: Meet with J.Soto and H.Depillo (both UBI) regarding their schedule of personal property taxes to be allocated between UBI and NAS.	\$530.00	0.50	\$265.00
4/20/2011	James Jeffrey Horgan	Director	0411H0298: Discuss with S.Feldman (UBI) regarding his most recent listing of outstanding questions on NAS expenses to be reimbursed by UBI.	\$530.00	0.30	\$159.00
4/20/2011	James Jeffrey Horgan	Director	0411H0299: Meet with M.Abate (NAS) and S.Feldman (UBI) regarding reconciliation of balance due Federal Express.	\$530.00	0.10	\$53.00
4/20/2011	James Jeffrey Horgan	Director	0411H0300: Meet with L.Fernandez and M.Abate (both NAS) regarding detail supporting payments to Federal Express to be allocated to UBI.	\$530.00	0.20	\$106.00
4/21/2011	James Jeffrey Horgan	Director	0411H0301: Meet with C.Conil (NAS) regarding open items to be reconciled from her schedule of UBI 2011 disbursements.	\$530.00	0.10	\$53.00
4/22/2011	James Jeffrey Horgan	Director	0411H0302: Review listing of open request list on C.Conil's (NAS) schedule of proposed expense reimbursement due from UBI to NAS in advance of meeting together.	\$530.00	0.30	\$159.00
4/22/2011	James Jeffrey Horgan	Director	0411H0303: Meeting with C.Conil (NAS) to review open request list on her schedule of proposed expense reimbursement due from UBI to NAS.	\$530.00	0.60	\$318.00
4/22/2011	James Jeffrey Horgan	Director	0411H0304: Meet with S.Feldman (UBI) regarding selection of larger dollar invoices to be reviewed by him on C.Conil's (NAS) schedule of proposed expenses due from UBI.	\$530.00	0.30	\$159.00
4/22/2011	James Jeffrey Horgan	Director	0411H0305: Meeting with H.Depillo (NAS) regarding invoice support needed to be obtained from UBI and NAS files to be provided to S.Feldman (UBI).	\$530.00	0.30	\$159.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/22/2011	James Jeffrey Horgan	Director	0411H0306: Meet with C.Conil (NAS) to review together invoice support obtained to correct amounts charged to UBI.	\$530.00	0.20	\$106.00
4/22/2011	James Jeffrey Horgan	Director	0411H0307: Meet with S.Feldman (UBI) to review \$20,000 in corrections needed to the proposed amounts charged for expense reimbursements by NAS to UBI.	\$530.00	0.30	\$159.00
4/22/2011	James Jeffrey Horgan	Director	0411H0308: Review C.Conil's (NAS) schedule of expense allocations and identify remaining support needed.	\$530.00	0.50	\$265.00
4/22/2011	James Jeffrey Horgan	Director	0411H0309: Discuss with C.Conil (NAS) regarding outstanding questions on cash transfers included on new NAS schedule of expense allocations between NAS and UBI.	\$530.00	0.20	\$106.00
4/25/2011	James Jeffrey Horgan	Director	0411H0310: Meet with C.Conil (NAS) regarding supporting invoices to transfers made from TD Bank account.	\$530.00	0.30	\$159.00
4/25/2011	James Jeffrey Horgan	Director	0411H0311: Prepare comments to discuss with S.Feldman (UBI) and K.Simon (LMCO) regarding findings and follow-up needed to validate NAS disbursement listing.	\$530.00	0.40	\$212.00
4/25/2011	James Jeffrey Horgan	Director	0411H0312: Discuss with S.Feldman (UBI) regarding open questions on validating proposed expense reimbursements.	\$530.00	0.10	\$53.00
4/25/2011	James Jeffrey Horgan	Director	0411H0313: Discuss with S.Feldman (UBI) regarding remaining issues in validation of post-closing disbursement listing to banking records.	\$530.00	0.20	\$106.00
4/25/2011	James Jeffrey Horgan	Director	0411H0314: Meet with I.Williams and A.Dickerson (both NAS) regarding UBI account reconciliations to validate disbursements listed on schedule of proposed amounts due NAS.	\$530.00	0.10	\$53.00
4/25/2011	James Jeffrey Horgan	Director	0411H0315: Meet with C.Conil (NAS) regarding back-up support found by her on proposed expense reimbursements due to NAS.	\$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 April 1, 2011 through April 30, 2011

Date	Name	Position	Description	Rate	Hours	Total Compensation
4/25/2011	James Jeffrey Horgan	Director	0411H0316: Meet with C.Conil (NAS) regarding additional back-up support found by her on proposed expense reimbursements due to NAS.	\$530.00	0.20	\$106.00
4/25/2011	James Jeffrey Horgan	Director	0411H0317: Meeting with S.Feldman (UBI) regarding new support from C.Conil (NAS) regarding proposed expense reimbursements due to NAS.	\$530.00	0.20	\$106.00
4/25/2011	James Jeffrey Horgan	Director	0411H0318: Discuss with S.Feldman (UBI) regarding his question on the need to review Excel file supporting H.Depillo (UBI) selection of proposed expense reimbursements.	\$530.00	0.10	\$53.00
4/25/2011	James Jeffrey Horgan	Director	0411H0319: Prepare and send to S.Feldman (UBI) the Excel file supporting H.Depillo (UBI) selection of proposed expense reimbursements.	\$530.00	0.10	\$53.00
4/25/2011	James Jeffrey Horgan	Director	0411H0320: Review A.Dickerson (NAS) reports and support bank activity reports on UBI account reconciliations to validate disbursements listed on schedule of proposed amounts due NAS.	\$530.00	0.80	\$424.00
4/26/2011	James Jeffrey Horgan	Director	0411H0321: Meet with I.Williams (NAS) regarding support for bank fees charged against UBI.	\$530.00	0.20	\$106.00
4/26/2011	James Jeffrey Horgan	Director	0411H0322: Review M.Abate (NAS) schedule of post-closing UBI disbursements and compare to updated Lawson accounting system report to identify checks and wires requiring further investigation and detail support from NAS.	\$530.00	0.80	\$424.00
4/26/2011	James Jeffrey Horgan	Director	0411H0323: Meet with I.Williams (NAS) regarding UBI account reconciliations for retail store bank accounts and remaining bank charges to be allocated between UBI and NAS.	\$530.00	0.20	\$106.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/26/2011	James Jeffrey Horgan	Director	0411H0324: Meet with M.Abate (NAS) to review our findings and detail support on lower expenses to be allocated to UBI in his analysis of Asset Purchase Agreement reconciliation of purchase price adjustments.	\$530.00	0.70	\$371.00
4/26/2011	James Jeffrey Horgan	Director	0411H0325: Meet with M.Abate (NAS) and S.Feldman (UBI) regarding additional findings on lower expenses to be allocated to UBI for NAS post-closing real estate charges and for post-closing going-out-of-business store sales taxes collected by NAS.	\$530.00	0.20	\$106.00
4/26/2011	James Jeffrey Horgan	Director	0411H0326: Meet with A.Dickerson (UBI) regarding payroll account activity and support for M.Abate (NAS) analysis of payroll disbursements.	\$530.00	0.30	\$159.00
4/26/2011	James Jeffrey Horgan	Director	0411H0327: Meet with S.Feldman (UBI) regarding open diligence on proposed expenses to be allocated to UBI by NAS.	\$530.00	0.30	\$159.00
4/26/2011	James Jeffrey Horgan	Director	0411H0328: Review M.Abate (NAS) schedule of proposed adjustments for pre-closing outstanding checks and compare to updated Lawson accounting system report to identify checks and wires requiring further investigation and detail support from NAS.	\$530.00	0.90	\$477.00
4/27/2011	James Jeffrey Horgan	Director	0411H0329: Meet with S.Feldman (UBI) regarding validating two proposed merchandise vendor payments charged by NAS to UBI for pre-closing shipments.	\$530.00	0.30	\$159.00
4/27/2011	James Jeffrey Horgan	Director	0411H0330: Provide findings to S.Feldman (UBI) regarding validating proposed merchandise vendor payments charged by NAS to UBI for pre-closing shipments.	\$530.00	0.40	\$212.00
4/27/2011	James Jeffrey Horgan	Director	0411H0331: Meet with S.Feldman (UBI) regarding validating utility payments charged by NAS to UBI for pre-closing shipments.	\$530.00	0.20	\$106.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/27/2011	James Jeffrey Horgan	Director	0411H0332: Review UBI accounting and banking records, and provide comments on validation or adjustments to be made for expenses to be charged by NAS against UBI.	\$530.00	0.90	\$477.00
4/27/2011	James Jeffrey Horgan	Director	0411H0333: Review UBI accounting system reports and prepare answers to S.Feldman (UBI) questions on proposed expenses to be charged against UBI for sales tax disbursements.	\$530.00	0.60	\$318.00
4/27/2011	James Jeffrey Horgan	Director	0411H0334: Discuss with S.Feldman (UBI) regarding his open issues on validating expenses to be charged against UBI by NAS.	\$530.00	0.40	\$212.00
4/28/2011	James Jeffrey Horgan	Director	0411H0335: Meet with S.Feldman (UBI) to review our combined findings on revisions needed to NAS schedules to reduce utility, real estate lease expenses and telecommunication expenses charged to UBI by NAS.	\$530.00	0.80	\$424.00
4/28/2011	James Jeffrey Horgan	Director	0411H0336: Provide support and schedules to C.Conil (NAS) on corrected expense allocations.	\$530.00	0.30	\$159.00
4/28/2011	James Jeffrey Horgan	Director	0411H0337: Prepare with S.Feldman (UBI) a summary and comments on our findings on revisions needed to NAS schedules of proposed expense charges to UBI.	\$530.00	0.70	\$371.00
4/28/2011	James Jeffrey Horgan	Director	0411H0338: Email to M.Abate (NAS), K.Simon (LMCO) and P.Mandarino (PwC) regarding our findings on revisions needed to NAS schedules of proposed expense charges to UBI.	\$530.00	0.20	\$106.00
4/29/2011	James Jeffrey Horgan	Director	0411H0339: Review\respond to email from P.Mandarino (PwC) regarding issues on revisions found to NAS schedules which reduce the proposed expenses to be charged against UBI by NAS.	\$530.00	0.10	\$53.00
4/29/2011	James Jeffrey Horgan	Director	0411H0340: Discuss with S.Feldman (UBI) regarding supporting schedules for revised purchase price adjustments and proposed settlement worksheet.	\$530.00	0.10	\$53.00

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Date	Name	Position	Description	Rate	Hours	Compensation	Total
4/29/2011	James Jeffrey Horgan	Director	0411H0341: Discuss with S.Feldman (UBI) regarding revisions found to NAS analyses which reduce the proposed expenses to be charged against UBI by NAS.	\$530.00	0.30	\$159.00	
4/29/2011	James Jeffrey Horgan	Director	0411H0342: Meet with M.Abate (NAS) and S.Feldman (UBI) regarding UBI findings on revisions needed to NAS expense allocation analyses.	\$530.00	0.20	\$106.00	
4/29/2011	James Jeffrey Horgan	Director	0411H0343: Discuss M.Abate's (NAS) follow-up question regarding outstanding expense allocation issues.	\$530.00	0.20	\$106.00	
Subtotal - Hours and Compensation for Post-Closing/Post-Petition Disbursement Review					19.70	\$10,441.00	
Asset Analysis and Recovery							
4/14/2011	James Jeffrey Horgan	Director	0411H0344: Meet with H.Depillo (UBI) regarding her questions on preparing schedules and finding supporting invoices for prepetition and post-petition utility deposits retained by UBI estate.	\$530.00	0.20	\$106.00	
4/15/2011	James Jeffrey Horgan	Director	0411H0345: Meet with S.Feldman (UBI) to discuss proposed settlement from CIT Group for refund of portion of monies drawn-down by CIT Group on merchandise vendor letter of credit.	\$530.00	0.20	\$106.00	
4/18/2011	James Jeffrey Horgan	Director	0411H0346: Review/respond to email from S.Feldman (UBI) regarding draft Settlement Agreement with CIT Group on monies being held by CIT Group as cash collateral for merchandise vendor claims and issues still needing to be addressed.	\$530.00	0.10	\$53.00	
4/18/2011	James Jeffrey Horgan	Director	0411H0347: Meet with H.Depillo (UBI) regarding her questions on preparing schedules and finding supporting invoices for prepetition and post-petition utility deposits retained by UBI estate.	\$530.00	0.40	\$212.00	

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/18/2011	James Jeffrey Horgan	Director	0411H0348: Review H.Depillo's (UBI) utility deposit schedule and send comments for revisions.	\$530.00	0.10	\$53.00
4/19/2011	James Jeffrey Horgan	Director	0411H0349: Meet with H.Depillo (UBI) regarding her questions on new estimates for prepetition and post-petition utility deposits retained by UBI estate.	\$530.00	0.30	\$159.00
4/20/2011	James Jeffrey Horgan	Director	0411H0350: Meet with H.Depillo (UBI) regarding her questions on utility deposit schedule.	\$530.00	0.20	\$106.00
4/20/2011	James Jeffrey Horgan	Director	0411H0351: Prepare comments for H.Depillo (UBI) regarding analysis of L.Fernandez's (NAS) Excel schedule of all post-petition UBI payments to extract all deposits.	\$530.00	0.30	\$159.00
4/20/2011	James Jeffrey Horgan	Director	0411H0352: Meet with H.Depillo (UBI) to discuss analysis to be prepared by her extracting all utility deposits payments and data from L.Fernandez (NAS) Excel file.	\$530.00	0.20	\$106.00
4/20/2011	James Jeffrey Horgan	Director	0411H0353: Discuss with H.DePillo (UBI) regarding her question on reconciliation of post-petition utility deposits.	\$530.00	0.20	\$106.00
4/28/2011	James Jeffrey Horgan	Director	0411H0354: Discuss with S.Feldman (UBI) regarding updated accounting schedule needed from I.Addo (NAS) on utility deposits received and pending for TD North Bank account.	\$530.00	0.10	\$53.00
Subtotal - Hours and Compensation for Asset Analysis and Recovery				2.30	\$1,219.00	
Subtotal - Hours and Compensation for Restructuring Advisory Services				181.20	\$83,336.00	
Bankruptcy Requirements and Obligations						
Monthly, Interim, and Final Fee Applications						
4/10/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0355: Assemble time consolidator for March 2011.	\$225.00	0.50	\$112.50

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/13/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0356: Prepare and review March 2011 expense exhibits for submission to the U.S. bankruptcy court.	\$225.00	3.00	\$675.00
4/13/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0357: Review March 2011 time details received from PwC professionals for compliance with the bankruptcy requirements.	\$225.00	4.00	\$900.00
4/13/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0411H0358: Review the March 2011 Monthly Fee Application for submission to the U.S. bankruptcy court.	\$290.00	0.50	\$145.00
4/19/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0359: Review time consolidator for March 2011 for submission to the U.S. bankruptcy court.	\$225.00	2.00	\$450.00
4/21/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0360: Revise March 2011 time consolidator for compliance with the bankruptcy requirements.	\$225.00	0.50	\$112.50
4/21/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0411H0361: Review the March 2011 Fee Application for submission to the U.S. bankruptcy court.	\$290.00	3.00	\$870.00
4/21/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0362: Revise March 2011 narrative per comments received from S. Finseth (PwC).	\$225.00	0.70	\$157.50
4/22/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0411H0363: Review the March 2011 Fee Application for submission to the U.S. bankruptcy court.	\$290.00	1.60	\$464.00
4/22/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0364: Revise March 2011 narrative per comments received from S. Finseth (PwC).	\$225.00	2.60	\$585.00
4/25/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0411H0365: Review the revised March 2011 Monthly Application for submission to the Court.	\$290.00	0.30	\$87.00
4/27/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0366: Revise March 2011 time exhibits and narrative per comments received from S. Finseth (PwC).	\$225.00	2.00	\$450.00
4/27/2011	James Jeffrey Horgan	Director	0411H0367: Review PwC March 2011 monthly fee statement and send comments to F.Kurniawan (PwC).	\$530.00	0.30	\$159.00
4/28/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0368: Revise March 2011 time consolidator per comments received from J. Horgan (PwC).	\$225.00	1.00	\$225.00

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Date	Name	Position	Description	Rate	Hours	Total Compensation
4/28/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0369: Revise March 2011 expense exhibits and narrative for compliance with the bankruptcy requirements.	\$225.00	1.60	\$360.00
4/28/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0411H0370: Review the March 2011 Monthly Fee Application for submission to the U.S. bankruptcy court.	\$290.00	0.90	\$261.00
4/29/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0371: Revise March 2011 narrative per comments received from S. Finseth (PwC).	\$225.00	0.50	\$112.50
4/29/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0372: Revise March 2011 time consolidator for compliance with the bankruptcy requirements.	\$225.00	0.80	\$180.00
4/29/2011	Fannie Kurniawan	Associate (Bankruptcy)	0411H0373: Continue - Revise March 2011 time consolidator for compliance with the bankruptcy requirements.	\$225.00	3.80	\$855.00
4/29/2011	Shonda M Finseth	Senior Associate (Bankruptcy)	0411H0374: Review the March 2011 Monthly Fee Application for submission to the U.S. bankruptcy court.	\$290.00	0.60	\$174.00
4/30/2011	Andrea Clark Smith	Director (Bankruptcy)	0411H0375: Review the March 2011 Monthly Fee Application for submission to the U.S. bankruptcy court.	\$550.00	0.40	\$220.00
Subtotal - Hours and Compensation for Monthly, Interim, and Final Fee Applications				30.60	\$7,555.00	
Subtotal - Hours and Compensation for Bankruptcy Requirements and Obligations				30.60	\$7,555.00	
Total Hours and Compensation				211.80	\$90,891.00	