

BDO USA, LLP  
RANDY FRISCHER  
100 Park Avenue  
New York, New York, 10017  
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Tax Consultant to the Debtors

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

In re:

UBI LIQUIDATING CORP., et al.<sup>1</sup>,  
Debtors.

Chapter 11

Case No: 10-13005 (KJC)

Jointly Administered

**DECLARATION OF RANDY FRISCHER IN SUPPORT OF  
FIRST CONSOLIDATED MONTHLY APPLICATION OF BDO USA, LLP, FOR  
INTERIM COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES AS TAX CONSULTANT TO THE DEBTORS  
FOR THE PERIOD MARCH 30, 2011 THROUGH MAY 31, 2011**

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

STATE OF NEW YORK     }  
  }SS:  
COUNTY OF NEW YORK   }

I, RANDY FRISCHER, declare under the penalty of perjury as follows:

1. I am a partner in the firm of BDO USA, LLP ("BDO"), with offices located at located at 100 Park Avenue, New York, New York, 10017 and various other locations throughout the United States.
2. I have reviewed BDO's "First Consolidated Monthly Application for Compensation and Reimbursement of Expenses as Tax Consultant to the Debtors the Debtors and Debtors-in-Possession (the "Debtors") (the "Application") for the period March 30, 2011 to May 31, 2011 (the "Application Period") and this affidavit is submitted in support of the Application.
3. To the best of my knowledge, information and belief formed after reasonable inquiry, the Application complies with the United States Trustees Guidelines issued March 22, 1995, by the U.S. Department of Justice (the "UST Guidelines").
4. In providing a reimbursable service, BDO does not make a profit on that service.
5. In charging for a particular service, BDO does not include the amortization of the cost of any investment equipment or capital outlay.
6. In seeking reimbursement for third party services, BDO requests reimbursement only for the amount billed to BDO by the third-party.
7. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the UST Guidelines, except as specifically noted herein and in the application and except to the extent that fees or disbursements sought are prohibited by the UST Guidelines. The fees and disbursements sought are

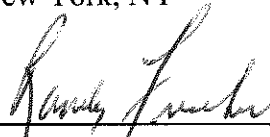
billed at rates and in accordance with practices customarily employed by BDO and generally accepted by BDO's clients.

8. A summary of the fees and expenses incurred by BDO in these chapter 11 cases, during the Application Period as well as copies of the records maintained in the ordinary course of business by BDO are provided in Exhibits "A" through "C" annexed to the Application.
9. The following is a summary of the total fees and expenses incurred by BDO during the Application Period:


FEES	\$27,990.50
EXPENSES	24.00
TOTAL	<u>\$28,014.50</u>

10. BDO has received from, or on behalf of, the Debtors \$0.00 for reimbursement of fees and expenses in these Chapter 11 Cases as Tax Consultant to the Debtors. None of the compensation to be paid to BDO, from or on behalf of the Debtors, will be divided or shared with any other person other than the members, associates and employees of BDO.
11. I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 6, 2011  
at New York, NY

  
\_\_\_\_\_  
RANDY FRISCHER

Sworn and subscribed to before  
me this 6<sup>th</sup> day of July 2011

  
\_\_\_\_\_  
Notary Public

ANITA R. STARK  
Notary Public, State of New York  
No. 01ST6025782  
Qualified in Suffolk County  
Commission Expires June 1, 2015