CERTIFICATION

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

Lawrence C. Gottlieb, after being duly sworn according to law, deposes and says:

I am a partner with the applicant firm, Cooley LLP, and have been admitted to appear before this Court.

I have personally performed many of the legal services rendered by Cooley LLP as attorneys to the Official Committee of Unsecured Creditors of UBI Liquidating Corporation, *et al.* and am thoroughly familiar with the other work performed on behalf of the Committee by the lawyers in the firm.

I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information, and belief. Moreover, I have reviewed Local Rule 2016-2 and submit that the Application substantially complies with such rule.

/s/ Lawrence C. Gottlieb
Lawrence C. Gottlieb

Sworn to before me this
15th day of August, 2011

/s/ Theresa Hammond
Notary Public

THERESA K. HAMMOND
Notary Public, State of New York
No. 4650925
Qualified in Suffolk County
Commission Expires July 31, 2013