

**EXHIBIT B**

**Declaration of Michael Abate**

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

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

**DECLARATION OF MICHAEL ABATE IN SUPPORT OF DEBTORS' SECOND  
OMNIBUS (SUBSTANTIVE) OBJECTION TO CERTAIN CLAIMS PURSUANT TO 11  
U.S.C. § 502, FED. R. BANKR. P. 3007 AND DEL. L.R. 3007-1 (RECLASSIFY CLAIMS)**

I, Michael Abate, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information and belief:

1. I am the Treasurer and Assistant Secretary of Ashley Stewart Holdings, Inc., New Ashley Stewart, Inc., and AS IP Holdings, Inc. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. In my capacity as Treasurer and Assistant Secretary of Ashley Stewart Holdings, Inc., New Ashley Stewart, Inc., and AS IP Holdings, Inc., I am one of the persons responsible for

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

overseeing the section 503(b)(9) claims reconciliation process pursuant to the APA<sup>2</sup> and Settlement Agreement. The ongoing section 503(b)(9) claims reconciliation process involves not only my efforts but also those of former employees of the Debtors currently providing transition services, as well as the Debtors' counsel and Claims Agent.

3. I hereby make this declaration in support of the *Debtors' Second Omnibus (Substantive) Objection to Certain Claims Pursuant to 11 U.S.C. § 502, Fed. R. Bankr. P. 3007 and Del. L.R. 3007-1 (Reclassify Claims)* (the "Objection") filed concurrently herewith.

4. I have personally reviewed the Objection and exhibit thereto and am, accordingly, familiar with the information contained therein.

#### **CLAIMS OBJECTION**

5. In preparation for filing the Objection, and under my direction and/or supervision, each of the Claims at issue in the Objection was carefully reviewed and analyzed in good faith using due diligence by the appropriate personnel. These efforts resulted in the identification of the Claims required to be reclassified as identified and set forth on Exhibit A to the Objection.

6. To the best of my knowledge, information and belief, I submit that the facts and circumstances set forth in the Objection and exhibit thereto are accurate and true, and that the Claims listed on Exhibit A to the Objection should be reclassified as set forth therein.

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Objection.

7. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge and belief.

Dated: August 29, 2011

/s/ Michael Abate  
Michael Abate  
Treasurer and Assistant Secretary  
Ashley Stewart Holdings, Inc., New Ashley  
Stewart, Inc., and AS IP Holdings, Inc.