

Exhibit 2

Feldman Declaration

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

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

**DECLARATION OF STEPHEN FELDMAN PURSUANT
TO LOCAL RULE 3007-1 IN SUPPORT OF DEBTORS'
FOURTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS**

I, Stephen Feldman, 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 Chief Restructuring Officer (“CRO”) of the above-captioned debtors (the “Debtors”). Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

¹ 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.

2. In my capacity as CRO of the Debtors, I am one of the persons responsible for overseeing the claims reconciliation and objection process in the Debtors' chapter 11 cases. The Debtors' ongoing 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, Richards, Layton & Finger, P.A., and the Debtors' claims agent, BMC Group, Inc.

3. I submit this Declaration in support of the *Debtors' Fourth Omnibus (Non-substantive) Objection to Claims* (the "Fourth Omnibus Objection"). In preparation for filing the Fourth Omnibus Objection, and under my direction and/or supervision, each of the claims at issue in the Fourth Omnibus Objection was carefully reviewed and analyzed in good faith using due diligence by the appropriate personnel. These efforts resulted in the identification of (i) the Change Case Claims,² and (ii) the Duplicate Claims, as identified on Exhibit A and Exhibit B to the Proposed Order to the Fourth Omnibus Objection respectively.

4. I have also personally reviewed the Fourth Omnibus Objection and exhibits thereto and am, accordingly, familiar with the information contained therein.

Claims Objection

5. To the best of my knowledge, information and belief, each of the Disputed Claims listed on Exhibit A to the Proposed Order to the Fourth Omnibus Objection was improperly filed against the Original Debtor and the entire liability asserted by each claim should be recharacterized as a claim against the Appropriate Debtor. Accordingly, to ensure that claims are attributed to the appropriate Debtor liable for the claim, the Debtors request that the Change Case Claims be recharacterized as claims against the Appropriate Debtor.

² Capitalized terms used, but not defined, herein shall have the meaning ascribed to them in the Fourth Omnibus Objection.

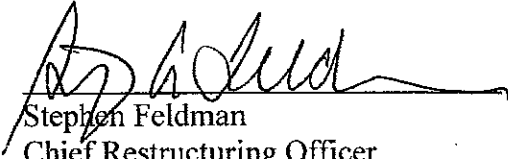
6. To the best of my knowledge, information and belief, the Duplicate Claims listed on Exhibit B to the Proposed Order to the Fourth Omnibus Objection are duplicates of the Remaining Claims listed on Exhibit B to the Proposed Order to the Fourth Omnibus Objection. Accordingly, to prevent multiple recoveries by the same creditor, the Debtors request that the Duplicate Claims be disallowed in their entirety.

7. Based on the foregoing, and to the best of my knowledge, information and belief, the information contained in the Fourth Omnibus Objection and exhibits thereto is true and correct, and the relief requested therein is in the best interests of the Debtors, their estates and creditors.

8. 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: September 12, 2011

By:


Stephen Feldman
Chief Restructuring Officer