

BDO USA, LLP  
RANDY FRISCHER  
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New York, New York, 10017  
Telephone Number: 212-885-8000  
Facsimile Number: 212-697-1299

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  
THIRD 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 OCTOBER 1, 2011 THROUGH NOVEMBER 30, 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.

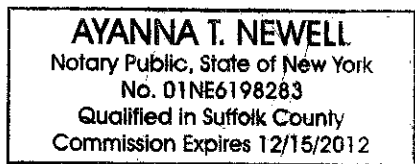


billed at rates and in accordance with practices customarily employed by BDO and generally accepted by BDO's clients.

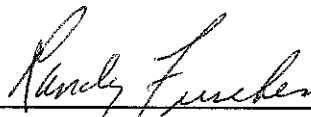
8. A summary of the fees and expenses incurred by BDO in these chapter 11 cases, during the Application Period as well as copies of the records maintained in the ordinary course of business by BDO are provided in Exhibits "A" through "C" annexed to the Application.
9. The following is a summary of the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

FEES	\$77,750.00
EXPENSES	123.65
TOTAL	<u>\$77,873.65</u>

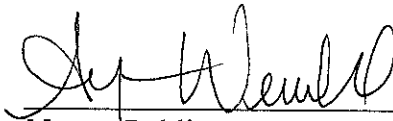
10. BDO has received from, or on behalf of, the Debtors \$46,505.80 for reimbursement of fees and expenses in these Chapter 11 Cases as Tax Consultant to the Debtors. None of the compensation to be paid to BDO, from or on behalf of the Debtors, will be divided or shared with any other person other than the members, associates and employees of BDO.
11. I declare under penalty of perjury that the foregoing is true and correct.



Executed on December 21, 2011  
at New York, NY

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

Sworn and subscribed to before  
me this 21<sup>st</sup> day of December 2011

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