

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

In re:

UBI LIQUIDATING CORP., et al.¹,

Debtors.

Case No: 10-13005 (KJC)

Chapter 11

Jointly Administered

**FINAL APPLICATION OF BDO USA, LLP, FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS TAX CONSULTANT TO THE DEBTORS
FOR THE PERIOD MARCH 30, 2011 THROUGH DECEMBER 1, 2011**

Name of Applicant:

BDO USA, LLP

Authorized To Provide
Professional Services to:

Debtors

Date of Retention:

Order Entered May 24, 2011,
Effective as of March 30, 2011

Period for which Compensation
and Reimbursement is Sought:

March 30, 2011 – December 1, 2011

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.

Amount of Compensation Sought
as actual, reasonable and necessary: \$128,398.00

Amount of Expense Reimbursement sought as
actual, reasonable and necessary: \$512.95

This is a: ___ monthly ___ interim X final application

If this is not the first application filed, disclose the following for each prior application:

#	Date Filed	Period Covered	Requested		Paid	
			Fees	Expenses	Fees	Expense
1	07/06/11	03/30/11 – 05/31/11	\$27,990.50	\$24.00	\$27,990.50	\$24.00
2	11/03/11	06/01/11 – 09/30/11	22,657.50	365.30	18,126.00	365.30
3	12/21/11	10/01/11 – 11/30/11	77,750.00	123.65	0.00	0.00
		TOTAL	\$128,398.00	\$512.95	\$46,116.50	\$389.30

COMPENSATION BY PROFESSIONAL WITH BLENDED RATE

Professional	Position	Hours	Hourly billing rate (average) ²	Amount
RANDY S FRISCHER	PARTNER	21.50	\$679.42	\$14,607.50
KEVIN ANDERSON	PARTNER	0.30	650.00	195.00
TONY NATHANI	SENIOR MANAGER	160.00	475.00	76,000.00
NAUSHON E VANDERHOOP	SENIOR	10.70	200.00	2,140.00
JIawei DAI	STAFF	0.80	235.00	188.00
STEVEN M STEINBERG	STAFF	22.80	235.00	5,358.00
GAURAV VIG	STAFF	4.00	235.00	940.00
WINNIE WU	STAFF	307.70	213.62	65,730.50
IRIS CHAN	STAFF	2.50	100.00	250.00
JESUS REYES	STAFF	2.00	100.00	200.00
ANNA TANG	STAFF	44.50	100.00	4,450.00
KEVIN WANG	STAFF	6.80	100.00	680.00
Total Fee Calculated at Standard Rates		583.6		\$170,739.00
Less: Effective Discount Related to FY 11 Tax Services³				(42,341.00)
TOTAL FEES REQUESTED:		583.6		\$128,398.00

² These rates are BDO’s standard hourly rates for accounting and consulting services. All hourly rates are adjusted by BDO on a periodic basis. Non-working travel time is billed at ½ of the standard hourly billing rate and is reflected in the total fees billed.

³ Pursuant to the Engagement Letter, BDO agreed to charge the Debtors a base fee of \$115,600.00 for FY 11 Tax Services (the “FY 11 Tax Services Fee Cap”). See paragraph 10 for calculation of Effective Discount Related to FY 11 Tax Services. Additional Services are not subject to The FY 11 Tax Services Fee Cap.

Blended Rate: \$220.01

COMPENSATION BY PROJECT CATEGORY

Project Category	Total Hours	Total Fees
TAX ISSUES - FY 11 Tax Services	524.6	\$151,581.00
TAX - ADDITIONAL SERVICES	40.3	12,798.00
MEETINGS - DEBTOR – FY 11 Tax Services	2.5	1,397.50
FEE APPLICATIONS / MONTHLY STATEMENTS - FY 11 Tax Services	16.2	4,962.50
Total Fee Calculated at Standard Rates	583.6	\$170,739.00
Less: Effective Discount Related to FY 11 Tax Services⁴		(42,341.00)
TOTAL FEES REQUESTED:		\$128,398.00

EXPENSE SUMMARY

Expense Category	Total Expenses
Local Meals	\$34.35
Local Travel	478.60
TOTAL	\$512.95

⁴ Pursuant to the Engagement Letter, BDO agreed to charge the Debtors a base fee of \$115,600.00 for FY 11 Tax Services (the “FY 11 Tax Services Fee Cap”). See paragraph 10 for calculation of Effective Discount Related to FY 11 Tax Services. Additional Services are not subject to The FY 11 Tax Services Fee Cap.

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Chapter 11

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**FINAL APPLICATION OF BDO USA, LLP, FOR
COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF
EXPENSES AS TAX CONSULTANT TO THE DEBTORS
FOR THE PERIOD MARCH 30, 2011 THROUGH DECEMBER 1, 2011**

**TO THE HONORABLE KEVIN J. CAREY,
UNITED STATES BANKRUPTCY JUDGE:**

The independent public accounting, consulting and financial advisory firm of BDO USA, LLP (“BDO”) hereby submits its Final Application (the “Application”) for Approval of Compensation and Reimbursement of Expenses as Tax Consultant to the debtors and debtors-in-possession (the “Debtors”) for the period March 30, 2011 through December 1, 2011 (the

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.

“Application Period”). BDO respectfully represents:

I. BACKGROUND

1. This Court has jurisdiction over this application pursuant to 28 U.S.C. §§ 157 and 1334. Venue of this proceeding is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

2. On September 21, 2010 (the “Petition Date”), the Debtors commenced these chapter 11 cases (the “Chapter 11 Cases”) by filing voluntary petitions for relief under chapter 11 of the Bankruptcy Code.

3. The Debtors continue to operate their business and manage their properties as debtors in possession pursuant to sections 111087(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in the Chapter 11 Cases. An official committee of unsecured creditors (the “Committee”) was appointed on October 1, 2010.

4. On October 27, 2010, the Court entered an order [Dkt. No. 434] approving the sale of the Debtors’ assets to New Ashley Stewart LLC. The sale closed on October 29, 2010.

5. On May 4, 2011, the Debtors filed the *Application to Employ/Retain BDO USA, LLP as Tax Consultant* [Docket No. 1226], (the “Retention Application”) pursuant to the terms set forth in that certain engagement letter dated March 30, 2011 (the “Engagement Letter”). BDO agreed to perform the services as described in the Engagement Letter. These services include the preparation of federal, state, city, and Virgin Islands tax returns, extensions and estimates for the Debtors. On May 24, 2011, an order, effective as of March 30, 2011 was duly signed and entered by this Court authorizing the retention of BDO [Docket No. 1245], (the “Retention Order”).

6. Pursuant to the Engagement Letter, BDO agreed to charge the Debtors a base fee of \$115,600.00 for all FYE January 29, 2011, tax preparation services (the “FY 11 Tax

Services”) and a base fee of \$45,000 for FYE January 28, 2012, tax preparation services(the “FY12 Tax Services”), which will be billed monthly as incurred. Should additional work be required in order to accumulate any schedules, calculations, or other similar information necessary to supplement or support the information required to be disclosed in the tax returns (the “Additional Services”), additional fees will be charged at BDO’s standard hourly rates.

7. This is BDO’s Final Application for Compensation for professional services rendered and for reimbursement of actual and necessary costs and expenses incurred on behalf of the Debtors. BDO makes this Application pursuant to § 331 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Local Rules of the United States Bankruptcy Court for the District of Delaware, the *Order Granting Motion of the Debtors for an Administrative Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* (the “Compensation Procedures Order”) [Docket No. 192] and any additional orders entered by the Court.

- a. On July 6, 2011, BDO filed its first consolidated monthly application for the period from March 30, 2011 through May 31, 2011 [Dkt. No. 1307], seeking approval of interim allowance of compensation for actual and necessary professional services rendered in the amount of \$27,990.50 and reimbursement of reasonable and necessary expenses incurred in the amount of \$24.00 (the “First Consolidated Monthly Application”). Upon receiving no timely objections, on July 28, 2011, a Certificate of No Objection was filed with the Court on behalf of BDO [Dkt. No. 1331].

- b. On July 11, 2011, BDO filed its first interim application for the period from May 13, 2011 through May 31, 2011 [Dkt. No. 1317], seeking approval of interim allowance of compensation for actual and necessary professional services rendered in the amount of \$27,990.50 and reimbursement of reasonable and necessary expenses incurred in the amount of \$24.00 (the “First Interim Application”). On August 9, 2011 this Court entered the *Omnibus Order Awarding Interim Allowance of Compensation for Services Rendered and For Reimbursement of Expenses* [Docket No. 1345] pursuant to which BDO was awarded 80% of requested fees in the amount of \$22, 22,392.40 and 100% of requested expenses. BDO has been paid 100% of requested fees (\$27,990.50) and expenses (\$24.00) for the First Interim Application in the total amount of \$28,014.50.
- c. On November 3, 2011, BDO filed its second consolidated monthly application for the period from June 1, 2011 through September 30, 2011 [Dkt. No. 1472], seeking approval of interim allowance of compensation for actual and necessary professional services rendered in the amount of \$22,657.50 and reimbursement of reasonable and necessary expenses incurred in the amount of \$365.30 (the “Second Consolidated Monthly Application”). Upon receiving no timely objections, on November 29, 2011, a Certificate of No Objection was filed with the Court on behalf of BDO [Dkt. No. 1488]. BDO has been paid 80% of requested fees

(\$18,126.00) and 100% of requested expenses (\$365.30) for the Second Consolidated Monthly Application in the total amount of \$18,491.30.

- d. On December 21, 2011, BDO filed its third consolidated monthly application for the period from October 1, 2011 through November 30, 2011 [Dkt. No. 1508], seeking approval of interim allowance of compensation for actual and necessary professional services rendered in the amount of \$77,750.00 and reimbursement of reasonable and necessary expenses incurred in the amount of \$123.65 (the “Third Consolidated Monthly Application”). Upon receiving no timely objections, on January 12, 2011, a Certificate of No Objection was filed with the Court on behalf of BDO [Dkt. No. 1526]. As of the date of this Application, BDO has not been paid for the Third Consolidated Monthly Application.

8. Detailed statements itemizing services rendered and expenses incurred by BDO during the Application Period are annexed hereto as Exhibits “A” through “C” and incorporated herein by reference.

II. SUMMARY OF SERVICES RENDERED

9. By this Application, BDO seeks final allowance for (a) compensation for services rendered from March 30, 2011 through December 1, 2011 in the total amount of \$128,398.00 and (b) reimbursement for certain expenses incurred during the same period in the amount of \$512.95, all as more fully set forth in the Application. Pursuant to the Compensation Procedures Order, if no objections are filed to this Application, the Debtors are authorized to pay BDO 80% of its fees requested and 100% of its expenses. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and the Compensation Procedures Order.

10. During the period from March 30, 2011 through December 1, 2011, BDO provided services of a general nature to the Debtors, as set forth below:

	<u>HOURS</u>	<u>AMOUNT</u>
A. TAX ISSUES - FY 11 Tax Services*	524.6	\$151,581.00
<p>Meetings and discussions with UBI Liquidating Corp regarding their federal and state income tax filing requirements for FYE 01/29/11. Preparation of Federal Consolidated Return Extensions. Preparation of State Extensions for various companies. Electronic Filing of Federal and New York State Extensions. Preparation of Proforma Federal Returns for various Large Apparel Entities, Marianne USPR and Kidspot Entities.</p> <p>Preparation and E-Filing of the Federal Consolidated Income Tax Return for FYE 01/29/11; preparation of state combined returns for CA, IL and MI; preparation of separate company state and city income tax returns for various entities in the group and in various jurisdictions; preparation of Form 5471 for Carraizo; preparation of Puerto Rico Returns for FYE 01/29/11.</p>		
B. TAX - ADDITIONAL SERVICES	40.3	12,798.00

Texas Franchise Tax Report – \$5,398

Review, research and discussions with the Texas Comptroller of Public Accounts regarding the filing requirements with the state. Based on our research, we concluded that the prior year tax report had not been filed.

Preparation of Prior Year Texas Combined Franchise Tax Report – based on Financial data for FYE 01/30/10.

Time spent by Personnel:

WW – 6.8 Hrs, TN – 8.0 Hrs.

Change of Legal name with the Internal Revenue Service - \$1,060

In order to electronically file the federal tax return with the Internal Revenue Service, we had to legally inform the IRS of the name change for some companies in the group – including the parent.

We spoke with the IRS and sent them a letter advising of these name changes.

HOURS AMOUNT

Time spent by Personnel:
KW – 3.5 Hrs, WW – 1.0 Hr, TN – 1.0 Hr

**Analysis of Retained Earnings
and Intercompany Accounts – \$6,340**

We analyzed the Balance Sheet that was provided and found differences in 2 accounts – namely Intercompany Accounts and Retained Earnings.

We analyzed the Consolidated Balance Sheet and separate company Balance Sheets, had discussions with the client regarding this matter. The schedules provided by the client did not agree with the Balance Sheet used on previously filed Tax Returns. We worked with the client to resolve these discrepancies.

We also made intercompany adjustments to reconcile with prior year balances.

Time spent by personnel:
WW – 14.0 Hrs, TN – 5.0 Hrs, RF – 1.0 Hr

C. MEETINGS - DEBTOR - FY 11 Tax Services* Meetings, discussions and correspondence with UBI Liquidating Corp regarding tax issues concerning Trimaran Debt and Cancellation of Indebtedness.	2.5	1,397.50
C. FEE APPLICATIONS / MONTHLY STATEMENTS - FY 11 Tax Services* Preparation and review of required monthly data for first consolidated monthly application and interim application for FY 11 Tax Services rendered pursuant to Compensation Procedures Order.	16.2	4,962.50
Total Fee Calculated at Standard Rates	583.6	\$170,739.00
Less: Effective Discount Related to FY 11 Tax Services²		(\$42,341.00)
TOTAL FEES REQUESTED:	583.6	\$128,398.00

² Pursuant to the Engagement Letter, BDO agreed to charge the Debtors a base fee of \$115,600.00 for FY 11 Tax Services (the “FY 11 Tax Services Fee Cap”). See above for calculation. Additional Services are not subject to The FY 11 Tax Services Fee Cap.

	<u>HOURS</u>	<u>AMOUNT</u>
Summary of Effective Discount Related to FY 11 Tax Services Calculation:		
*Total Fees Subject to FY 11 Tax Services Fee Cap		\$157,941.00
FY 11 Tax Services Fee Cap		\$115,600.00
Effective Discount Related to FY 11 Tax Services³		(\$42,341.00)

III. COMPENSATION STANDARDS

11. Pursuant to the Retention Order, BDO's fee applications filed with respect to the FY 11 Tax Services and FY12 Tax Services shall be subject to review only pursuant to the standard of review set forth in section 328(a) of the Bankruptcy Code. The United States Trustee has the right to review all fee application subject to section 330 of the Bankruptcy Code. Section 330(a)(3) of the Bankruptcy Code identifies factors that should be considered when determining the amount of reasonable compensation. These factors are:

- A. the time spent on such services;
- B. the rates charged for such services;
- C. whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- D. whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- E. with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- F. whether the compensation is reasonable based on customary compensation charged by comparably skilled practitioner in cases other than cases under this title.

A. Time Spent

12. The size and complexity of the Debtors' cases as well as the numerous and complex issues required substantial broad-based tax consulting and accounting expertise to

³ This amount is calculated by taking FY 11 Tax Services Fee Cap (\$115,600.00) less Total Fees Subject to FY 11 Tax Services Fee Cap (157,941.00).

resolve the issues. As a consequence, the demands of the Chapter 11 Cases have been such that BDO's highly skilled professionals have devoted substantial time and effort to perform properly and expeditiously the required accounting and consulting work.

13. In the period covered by the Application, BDO professionals spent 583.6 hours performing services for the benefit of the Debtors and their estates.

14. BDO's time records are recorded contemporaneously with the rendition of professional services. **Exhibit "B"** attached hereto contains a full and complete description of the services rendered by each partner, managing director, director, senior manager, manager, senior, and staff on a daily basis for the Application Period. Pursuant to the Retention Order, BDO's time records should be maintained in one-half hour increments for the FY 11 Tax Services and FY12 Tax Services should be maintained in one-tenth of an hour (0.10) increments for the Additional Services.

B. Rates Charged

15. BDO customarily bills their professionals at rates commensurate with the experience of the person performing such services. The billing rates are often the same for bankruptcy engagements as well as all other accounting and consulting work performed by BDO. However, as noted in the Retention Application, pursuant to the Engagement Letter, BDO agreed to charge the Debtors a base fee of \$115,600.00 for the FY 11 Tax Services and a base fee of \$45,000 for FY12 Tax Services. Additional Services will be charged at BDO's standard hourly rates. A detail of standard rates for professional with title is included in **Exhibit "A"** attached hereto and incorporated herein by reference.

16. Each duty and task performed by BDO has been performed by the professional most qualified to render such services at his or her ordinary hourly charges.

17. BDO's professionals have delegated authority where appropriate to prevent duplication of effort, to ensure that associates were used whenever possible and to utilize the services of professionals who bill at lower hourly rates as much as possible.

18. Where more than one person attended a meeting, such attendance was not a duplication of effort, but was necessary to adequately represent the interests of the Debtors, and to have the appropriate expertise available.

C. Beneficial at the Time at Which the Service was Rendered

19. The services BDO performed were the actual and necessary cost of the administration of the Debtors' estates and are critical to the Debtors' successful emergence from these Chapter 11 Cases.

D. Performed in a Reasonable Amount of Time and at Reasonable Cost

20. BDO is a nationally recognized accounting, consulting and financial advisory firm and was selected by the Debtors for its ability to provide the required services in a timely fashion and at reasonable cost. In these Chapter 11 Cases, the time frames were often short and required substantial effort by BDO professionals to resolve complex issues in a timely manner. For this particular matter, BDO agreed to charge the Debtors a base fee of \$115,600.00 for the FY 11 Tax Services and a base fee of \$45,000 for FY12 Tax Services. Additional Services will be charged at BDO's standard hourly rates, which is customary in tax preparation engagements where the fee is determined on a negotiated fixed fee. For this case, the total effective discounts from BDO's standard rates to date for the Application Period total \$42,341.00 or approximately a 25% discount to the fees if billed at BDO's standard hourly rates.

21. The services in these Chapter 11 Cases were performed in a reasonable amount of time given the complex nature of the issues.

E. BDO's Professionals

22. BDO's professionals have a variety of certifications and have demonstrated outstanding abilities in the advisory, auditing and accounting fields. BDO is a national accounting and consulting firm with offices in 41 locations nationwide. BDO has provided assurance, tax, financial advisory and consulting services to a wide range of publicly traded and privately held companies for over 100 years.

F. Fee's Outside of Bankruptcy

23. BDO charges the same rates both within and outside of the bankruptcy context. BDO's rates are commensurate with other firms of comparable skill. For this particular matter, BDO agreed to a fixed case fee for FY 11 Tax Services and FY12 Tax Services, which is customary in tax preparation engagements where the fee is determined on a negotiated fixed fee. Additional Services will be charged at BDO's standard hourly rates.

G. Other Compensation Issues

24. Further, section 330(a)(6) provides "Any compensation awarded for the preparation of a fee application shall be based on the level and skill reasonably required to prepare the application."

25. During the period covered by this Application, BDO incurred 16.2 hours and fees in the amount of \$4,962.50 (calculated at standard hourly rates) in the preparation of monthly and/or interim applications and related data for FY 11 Tax Services.

26. There is no agreement or understanding between BDO and any other person, other than the members, associates and employees of BDO, for the sharing of compensation received for services rendered in connection with these Chapter 11 Cases.

IV. CONCLUSION

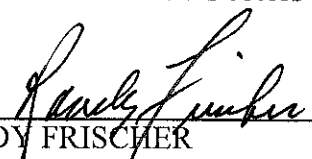
27. For all of the reasons set forth in this application, BDO respectfully submits that the services it has rendered and the disbursements it has incurred on behalf of the Debtors during these Chapter 11 Cases have been reasonably expended in order to adequately represent and protect the interests of the Debtors in these cases. BDO submits further that it has provided such services in an economical and efficient manner. Accordingly, BDO requests that the relief requested in this Application be granted in all respects.

WHEREFORE, BDO RESPECTFULLY REQUESTS that this Court enter (i) grant final approval of fees in the total amount of \$128,398.00 as compensation for necessary services rendered and \$512.95 for reimbursement of actual and necessary expenses incurred during the Application Period for a total final allowance of \$128,910.95; (ii) authorize and direct the Debtors to pay BDO \$82,405.15 on account of the unpaid fees and expenses incurred during the Application Period; and (iii) grant such other and further relief as this Court may deem just and proper.

DATED this 17th Day of January 2012.

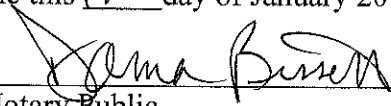
BDO USA, LLP
100 Park Avenue
New York, New York, 10017
Telephone Number: 212-885-8000
Facsimile Number: 212-697-1299

Tax Consultant to the Debtors



RANDY FRISCHER

Sworn and subscribed to before
me this 17th day of January 2012



Notary Public

DONNA BISSETT
Notary Public, State of New York
No. 01B16113386
Qualified in Suffolk County
Commission Expires July 26, 2012