

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

In re:)	Chapter 11
)	
UBI Liquidating Corp., et al.,¹)	Case No. 10-13005 (KJC)
)	
Debtors.)	Jointly Administered
)	
)	Re: Docket No. 1595

**CERTIFICATION OF COUNSEL REGARDING MOTION OF THE
LIQUIDATING TRUSTEE AND LIQUIDATING TRUST COMMITTEE FOR
ENTRY OF A FINAL DECREE CLOSING CERTAIN CHAPTER 11 CASES**

The undersigned certifies as follows:

1. On May 4, 2012, Stephen A. Feldman, in his capacity as liquidating trustee (the “Liquidating Trustee”) of the UBI Liquidating Trust, as successor to UBI Liquidating Corp. and its affiliated debtors, and the Liquidating Trust Committee (the “Committee”), by and through their attorneys, Richards Layton & Finger, P.A. and Cooley LLP, filed the filed the **Motion of the Liquidating Trustee and Liquidating Trust Committee for Entry of a Final Decree Closing Certain Chapter 11 Cases** [Docket No. 1595] (the “Motion”) with the United

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.

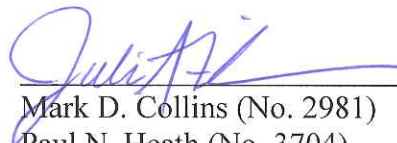
States Bankruptcy Court for the District of Delaware, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801 (the "Court").

2. The Liquidating Trustee and the Committee received informal comments from the Office of the United States Trustee (the "U.S. Trustee").

3. The Liquidating Trustee and the Committee have prepared a revised proposed form of order (the "Revised Order") resolving the U.S. Trustee's comments, which is attached hereto as Exhibit A. The U.S. Trustee has confirmed that the Revised Order resolves any objection. A blackline of the Revised Order against the proposed form of order filed with the Motion is attached hereto as Exhibit B.

WHEREFORE, the Liquidating Trustee and the Committee respectfully request that the Court enter the Revised Order, substantially in the form attached hereto as Exhibit A, at the earliest convenience of the Court.

Dated: May 18, 2012
Wilmington, Delaware



Mark D. Collins (No. 2981)
Paul N. Heath (No. 3704)
L. Katherine Good (No. 5101)
Julie A. Finocchiaro (No. 5303)
RICHARDS, LAYTON & FINGER, P.A.
One Rodney Square
920 North King Street
Wilmington, Delaware 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701

Counsel to the Liquidating Trustee

- and -

Lawrence C. Gottlieb (*pro hac vice*)

Michael Klein (*pro hac vice*)

COOLEY LLP

1114 Avenue of the Americas

New York, New York 01136

Telephone: (212) 479-6000

Counsel to the Committee