

**Exhibit 2**

**Feldman Declaration**

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

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: *In re* : Chapter 11  
: :  
: UBI Liquidating Corp., : Case No. 10-13005 (KJC)  
: :  
: Debtor. :  
-----X

**DECLARATION OF STEPHEN FELDMAN PURSUANT TO 28 U.S.C. § 1746  
AND LOCAL RULE 3007-1 IN SUPPORT OF THE SEVENTH OMNIBUS  
OBJECTION OF THE LIQUIDATION TRUSTEE TO CERTAIN DUPLICATE  
CLAIMS, AMENDED AND SUPERSEDED CLAIMS, LATE FILED CLAIMS,  
AND INSUFFICIENT DOCUMENT CLAIMS (NON-SUBSTANTIVE)**

I, Stephen Feldman, hereby declare (this "Declaration") under penalty of perjury as follows:

1. I am the duly appointed trustee (the "Liquidation Trustee") of the UBI Liquidating Trust (the "Liquidation Trust"), as the successor to UBI Liquidating Corp. and its affiliated debtors (collectively, the "Debtors"). Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. I submit this Declaration in support of the Liquidation Trustee's Seventh Omnibus Objection to Certain Duplicate Claims, Amended and Superseded Claims, Late Filed Claims, and Insufficient Documentation Claims (Non-Substantive) (the "Objection"),<sup>1</sup> filed contemporaneously herewith. I make this Declaration on the basis of my supervision of the review of the Books and Records and the register of claims prepared and provided by the Debtors' claims agent, the BMC Group, Inc.

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<sup>1</sup> Terms used but not otherwise defined herein shall have the meanings ascribed to them in the Objection.

3. I, along with the Committee, manage the claims review and reconciliation process. In this regard, I have (a) participated in the review of the claims register and the Books and Records and (b) read the Objection and the proposed order attached thereto (the “Proposed Order”). Accordingly, I am familiar with the information therein and in **Exhibits A, B, C, and D** to the Proposed Order.

**A. Duplicate Claims**

4. To the best of my knowledge, information and belief, the Claims reflected in **Exhibit A** to the Proposed Order include those claims that are duplicative of other claims filed by or on behalf of the same claimant.

**B. Amended Claims**

5. To the best of my knowledge, information and belief, the Claims reflected in **Exhibit B** to the Proposed Order include those claims that have been amended by other claims filed by or on behalf of the same claimant.

**C. Late Filed Claims**

6. To the best of my knowledge, information and belief, the Claims reflected on **Exhibit C** to the Proposed Order include those claims that were filed after the applicable Bar Date established for such claims.

**D. Claims with Insufficient Documentation**

7. To the best of my knowledge, information and belief, the Claims reflected in **Exhibit D** to the Proposed Order do not include sufficient supporting documentation with respect to claims against the Debtors (the “Claims with Insufficient Documentation”). Further, I have reviewed the Books and Records and I believe that the documentation included in the

Claims does not provide *prima facie* evidence of the validity and amount of the Claims with Insufficient Documentation.

8. Based on the foregoing, and to the best of my knowledge, information and belief, the information contained in the Objection and exhibit thereto is true and correct.

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.

Executed on: August 15, 2012  
Wilmington, Delaware

/s/ Stephen Feldman  
Stephen Feldman,  
Liquidation Trustee