EXHIBIT A

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re:

UBI Liquidating Corp., *et al.*,

Debtors.

Chapter 11

Case No.: 10-13005 (KJC)

Jointly Administered

Re: Docket Nos. 1623, 1636

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STIPULATION BY AND BETWEEN STEPHEN A. FELDMAN, IN HIS CAPACITY AS LIQUIDATING TRUSTEE OF THE UBI LIQUIDATING TRUST, AS SUCCESSOR TO UBI LIQUIDATING CORP. AND ITS AFFILIATED DEBTORS, AND THE DEPARTMENT OF FINANCE OF THE CITY OF NEW YORK RESOLVING OBJECTION TO PROOF OF CLAIM

THIS STIPULATION is made by and between Stephen A. Feldman, in his capacity as liquidating trustee (the "Trustee") of the UBI Liquidating Trust (the "Liquidating Trust"), as successor to UBI Liquidating Corp. and its affiliated debtors (collectively, the "Debtors"), and the Department of Finance of the City of New York (the "Claimant", and together with the Trustee, the "Parties") by and through their respective counsel:

WHEREAS, on September 21, 2010 (the "Petition Date"), the Debtors filed voluntary petitions seeking relief under Chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101 *et seq.* (as amended the "Bankruptcy Code"); and

WHEREAS, on October 27, 2010 the Bankruptcy Court entered an order approving the sale of substantially all of the Debtors' assets to New Ashley Stewart LLC (D.I. 434); and

WHEREAS, on October 19, 2011 the Bankruptcy Court entered the *Order Confirming the Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code* (D.I. 1447) (the

"Confirmation Order"), confirming the Debtors' *Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code*, dated July 20, 2011 (D.I. 1384) (the "Plan"); and

WHEREAS, on November 22, 2010, the Court entered an order [D.I. 531] establishing, among other things, January 24, 2011 at 5:00 p.m. (Central Time) as the deadline for non-governmental creditors to file proofs of claim against the Debtors and March 21, 2011 as the deadline for governmental creditors to file proofs of claim; and

WHEREAS, pursuant to the Confirmation Order and in accordance with the Plan, the Liquidation Trust was created to, among other things, hold all of the Debtors' assets and the Trustee was appointed to make distributions therefrom and was further authorized to file, settle, compromise or litigate to judgment objections to claims, and settle or compromise any claims disputes; and

WHEREAS the Claimant filed a proof of claim (No. 729) (the "Proof of Claim") against certain of the Debtors for tax liability (the "Claim") relating to (i) Commercial Rent Tax arising between June 1, 2004 and September 21, 2010 and (ii) General Corporation Tax arising between February 1, 2004 and September 21, 2010; and

WHEREAS, on August 15, 2012, the Trustee filed his Seventh Omnibus Objection to Certain Duplicate Claims, Amended and Superseded Claims, Late Filed Claims, and Insufficient Documentation Claims (the "Omnibus Objection") (D.I. 1623) which objected to, *inter alia*, the Proof of Claim filed by Claimant; and

WHEREAS, on September 13, 2012, Claimant responded to the Omnibus Objection and objected to the relief requested therein concerning the Proof of Claim; and

WHEREAS, the Trustee and Claimant held discussions regarding the Claim; and

WHEREAS, the Trustee and Claimant wish to enter into this Stipulation to resolve any outstanding issues regarding the Claim and Proof of Claim; and

WHEREAS, the Trustee and Claimant, intending to be legally bound, by and through their respective counsel, **HEREBY AGREE AND STIPULATE THAT:**

1. In full and final satisfaction of its Claim, Claimant shall be allowed (i) a priority claim under section 507(a)(8) of the Bankruptcy Code against the Debtors' estates and the Liquidating Trust in the amount of $652.45 and (ii) a general unsecured claim against the Debtors' estates and the Liquidating Trust in the amount of $733.65 (the "Allowed Claims"), which shall be designated as claim numbers 5000 and 5001.

2. The Allowed Claims shall be in full and final satisfaction for any and all claims held by Claimant against the Debtors and the Liquidating Trust, and the Proof of Claim shall be disallowed and expunged in its entirety.

3. Claimant shall have no other claim against the Debtors or the Liquidating Trust other than the Allowed Claims.

4. Claimant acknowledges and agrees that this grant of the Allowed Claims is in lieu of and hereby releases all claims, debts, liabilities, obligations, promises, controversies, actions, causes of action, damages, expenses, and demands, in law or in equity, which it had, has, or may have regarding its Claim, known or unknown, against the Liquidating Trust, Trustee, or the Debtors' estates, and any of their former, present, and future administrators, successors, affiliates, predecessors, assigns, officers, directors, employees, contractors, subcontractors, shareholders, partners, agents, representatives, parents, divisions, subsidiaries, insurers, guarantors, and attorneys ("Released Parties"). Claimant agrees and covenants not to file or request any further leave to file a proof of claim and not to institute, cause to be instituted, or cooperate or facilitate the institution of any action against any of the Released Parties, in which liability is in any way predicated upon its Claim. Claimant further represents that it has not

assigned or pledged any of the claims that are being stipulated in this Agreement, and agrees to indemnify, defend, and hold harmless the Released Parties from any action arising out of its assignment of any claims, either in whole or in part.

5. The undersigned representatives and/or counsel represent that they have full power and authority to execute this Stipulation on behalf of their respective clients and to bind them to the terms and provisions herein.

6. Neither this Stipulation nor any other documents executed or delivered in connection herewith shall constitute or be considered any admission or acknowledgement of liability on the part of any Party hereto, nor be deemed to be evidence thereof, except as explicitly provided for herein.

7. This Stipulation shall be binding upon and shall inure to the benefit of the successors and assigns of the Parties, including any subsequently appointed trustee or other fiduciary, and may be executed via facsimile or email and/or in multiple original counterparts, each of which shall be deemed an original, and all such counterparts shall together constitute but one and the same instrument.

8. Claimant hereby waives its right to seek reconsideration of the treatment of its claims under this Stipulation pursuant to section 502(j) of the Bankruptcy Code.

9. This Stipulation contains the entire agreement between the Parties hereto and this Stipulation may not be amended, modified or waived except by a writing executed by the Parties.

10. The Parties to this Stipulation covenant and agree that they will execute such other instruments and documents that are and may become necessary or convenient to effect and carry out the terms of this Stipulation.

11. This Stipulation shall be deemed to have been jointly drafted by the Parties, and in construing and interpreting this Stipulation, no provision shall be construed and interpreted for or against any of the Parties because such provision or any other provision of the Stipulation as a whole is purportedly prepared or requested by such party.

12. The Bankruptcy Court shall have jurisdiction to hear and determine all matters arising from or related to the implementation of the Stipulation.

WHEREAS, the Parties hereto have executed this Stipulation on the date set forth below.

Dated: January 11, 2013 By: _____
Stephen Feldman
Trustee of the Liquidating Trust

Dated: January 10, 2013 By: _____
Hugh H. Shull III
Attorney for the New York City Department of Finance