

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

<b>In re:</b>	)	<b>Chapter 11</b>
<b>UBI Liquidating Corp., et al.,<sup>1</sup></b>	)	<b>Case No. 10-13005 (KJC)</b>
<b>Debtors.</b>	)	<b>Jointly Administered</b>
	)	<b>Re: Docket Nos. 1690, 1701 and 1703</b>

**CERTIFICATION OF COUNSEL REGARDING TENTH OMNIBUS OBJECTION OF  
THE LIQUIDATION TRUSTEE TO CERTAIN OVERSTATED CLAIMS, NO  
LIABILITY CLAIMS AND IMPROPERLY CLASSIFIED CLAIMS (SUBSTANTIVE)**

The undersigned counsel for Stephen A. Feldman, the liquidating trustee (the “Liquidating Trustee”) of the UBI Liquidating Trust, the liquidating trust created pursuant to the *Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code*, dated July 20, 2011 [Docket No. 1384] (as confirmed by the *Order Confirming the Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code* [Docket No. 1447]) hereby certifies as follows:

1. On May 28, 2013, the Liquidating Trustee filed the *Tenth Omnibus Objection of the Liquidating Trustee to Certain Overstated Claims, No Liability Claims, and Improperly Classified Claims (Substantive)* [Docket No. 1690] (the “Objection”).

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<sup>1</sup> The Debtor in this case is UBI Liquidating Corp. (3678). On May 18, 2012, the Court entered an order closing the chapter 11 cases of 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 Debtor’s corporate office are located at 100 Metro Way, Secaucus, New Jersey 07094.

2. On June 10, 2013, the Texas Comptroller of Public Accounts ("Texas") filed the *Texas Comptroller of Public Accounts' Response to the Tenth Omnibus Objection of the Liquidating Trustee to Certain Overstated Claims, No Liability Claims, and Improperly Classified Claims (Substantive)* [Docket No. 1701] (the "Texas Response"), disputing the relief requested in the Objection with respect to Claim Numbers 764 and 765 (the "Texas Claims").

3. On June 14, 2013, the Ohio Department of Taxation ("Ohio") filed the *Ohio Department of Taxation's Response and Memorandum in Opposition to Liquidating Trustee's Tenth Omnibus Objection to Claims (Substantive)* [Docket No. 1703] (the "Ohio Response") disputing the relief requested in the Objection with respect to Claim Number 841 (the "Ohio Claim").

4. The Liquidating Trustee has agreed with Texas and Ohio to adjourn the hearing on the Objection, solely as it relates to (i) the Texas Claims and the Texas Response and (ii) the Ohio Claim and the Ohio Response until the omnibus hearing scheduled for September 5, 2013 at 1:00 p.m. (EDT).

5. The Liquidating Trustee also received informal responses (the "Responses") from Argo Partners ("Argo"), Miss Sportswear Inc. ("Miss Sportswear"), and Rosenthal & Rosenthal Inc. ("Rosenthal"). The Liquidating Trustee has confirmed that Rosenthal no longer disputes the relief requested in the Objection. The Liquidating Trustee has further reached agreement with Argo and Miss Sportswear on a revised proposed form of order (the "Revised Order") with revised exhibits resolving the Responses and the Objection. A copy of the Revised Order is attached hereto as Exhibit 1. A blackline of the Revised Order against the Original Order (exclusive of exhibits) is attached hereto as Exhibit 2.

6. The deadline to file responses to the Objection was June 11, 2013, and was extended to June 25, 2013 solely for Argo and Chartis, Inc. The Liquidating Trustee has not received any responses other than those discussed above, and no other responses appear on the docket of these cases.

WHEREFORE, the Liquidating Trustee respectfully requests that the Court enter the Revised Order, attached hereto as Exhibit 1, at its earliest convenience.

Dated: July 23, 2013  
Wilmington, Delaware

/s/ Andrew C. Irgens  
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