

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

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In re : Chapter 11

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UBI Liquidating Corp., *et al.*, : Case No. 10-13005 (KJC)

:

Debtor. : Jointly Administered

: **Re: Docket Nos. 1690, 1758**

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CERTIFICATION OF COUNSEL REGARDING ORDER APPROVING 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 COMMONWEALTH OF PENNSYLVANIA, DEPARTMENT OF REVENUE RESOLVING OBJECTION TO PROOF OF CLAIM

The undersigned counsel for the UBI Liquidating Trust (the "Liquidating Trust") hereby certifies as follows:

1. 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").

2. Subsequently, the Commonwealth of Pennsylvania, Department of Revenue (the "Claimant"), and together with the Trustee, the "Parties") filed two proofs of claim (Claim Nos. 265 and 266) (the "Claims") against certain of the Debtors. Claim No. 265 asserted estimated priority and general unsecured liabilities in the amount of \$16,250.19. Claim No. 266 asserted secured and general unsecured liabilities in the amount of \$85,682.87.

3. On May 28, 2013, the Trustee filed the *Tenth Omnibus Objection to Certain Duplicate Claims, Amended and Superseded Claims, Late Filed Claims, and Insufficient Documentation Claims* (the "Omnibus Objection") (D.I. 1690) which objected to, *inter alia*, the Claims filed by the Claimant.

4. On May 22, 2014, Claimant responded to the Omnibus Objection and objected to the relief requested therein concerning the Claims (D.I. 1758).

5. Subsequently, the Parties have entered into discussions to resolve the Omnibus Objection and the Claims. As a result of those discussions, the Parties have entered into the *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 Commonwealth of Pennsylvania, Department of Department of Revenue Resolving Objection to Proof of Claim* (the “Stipulation”). The Parties have prepared an agreed proposed form of order (the “Proposed Order”) approving the Stipulation, which is attached hereto as Exhibit A. A copy of the Stipulation is attached as Exhibit 1 to the Proposed Order. The Proposed Order has been circulated to and is acceptable to the Claimant.

WHEREFORE, the Liquidating Trust respectfully requests that the Court enter the Proposed Order at its earliest convenience.

Dated: November 10, 2014
Wilmington, Delaware

Respectfully submitted,

/s/ Katherine Good

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