

**EXHIBIT A**

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

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In re : Chapter 11  
:   
UBI Liquidating Corp., *et al.*, : Case No. 10-13005 (KJC)  
:   
Debtor. : Jointly Administered  
: **Re: Docket Nos. 1690, 1758**  
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**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**

Upon consideration of 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”), attached hereto as Exhibit 1, by and between the Parties;<sup>1</sup> and this matter being submitted on consent; the Court having determined that good and adequate cause exists for approval of the Stipulation; and the Court having determined that no further notice of the Stipulation must be given;

IT IS HEREBY ORDERED THAT:

1. The Stipulation is hereby approved and the terms of the Stipulation are incorporated herein by reference.

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<sup>1</sup> Capitalized terms used herein but not otherwise defined shall have the meanings set forth in the Stipulation.

2. This Court retains jurisdiction with respect to all matters arising from or related to the Stipulation and this Order.

Dated: \_\_\_\_\_, 2014  
Wilmington, Delaware

\_\_\_\_\_  
THE HONORABLE KEVIN J. CAREY  
UNITED STATES BANKRUPTCY JUDGE

**EXHIBIT 1**

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)
  
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Debtor. : Jointly Administered
  
: **Re: Docket Nos. 1690, 1758**
  
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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 COMMONWEALTH OF PENNSYLVANIA, DEPARTMENT  
OF REVENUE 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 Commonwealth of Pennsylvania, Department of Revenue (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 two proofs of claim: Claim No. 265, in the amount of \$16,250.19 asserting estimated priority and general unsecured liabilities in the amount of \$16,250.19 and Claim No. 266 asserting secured and general unsecured liabilities in the amount of \$85,682.87 (collectively, the "Claims"); and

**WHEREAS**, 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 Claimant; and

**WHEREAS**, on May 22, 2014, Claimant responded to the Omnibus Objection and objected to the relief requested therein concerning Claims (D.I. 1758); and

**WHEREAS**, the Trustee and Claimant held discussions regarding the Claims; and

**WHEREAS**, the Trustee and Claimant wish to enter into this Stipulation to resolve any outstanding issues regarding the Claims; 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 Claim No. 266, Claimant shall be allowed a general unsecured claim against the Debtors' estates and the Liquidating Trust in the amount of \$85,682.87 (the "Allowed Claim").

2. Claim No. 265 shall be disallowed.

3. The Allowed Claim shall be in full and final satisfaction for any and all claims held by Claimant against the Debtors and the Liquidating Trust.

4. Claimant shall have no other claim against the Debtors or the Liquidating Trust other than the Allowed Claim.

5. Claimant acknowledges and agrees that this grant of the Allowed Claim 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 Claims, 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 Claims. 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.

6. 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.

7. 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.

8. 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.

9. 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.

10. 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.

11. 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.



