

actual, reasonable, and necessary:	
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This is a(n): X monthly ___ interim ___ final application.

The time expended for fee application preparation was performed in December 2010 and will be billed in the corresponding fee application.

SUMMARY OF PREVIOUSLY FILED FEE APPLICATIONS

This is the First Monthly Fee Application filed by PricewaterhouseCoopers LLP.

SUMMARY BY PROJECT

Project Category and Task Code	Hours	Total Compensation
Hourly Services		
Restructuring Advisory Services	1,452.90	\$708,977.00
Bankruptcy Requirements and Obligations	5.60	\$2,037.00
Subtotal - Hourly Services	1,458.50	\$711,014.00
Total Hours and Compensation	1,458.50	\$711,014.00

HOURLY FEE SERVICES

Professional	Position	Rate	Hours	Total Compensation
PricewaterhouseCoopers	Retainer		0.00	(\$31,510.00)
Donald J Scotto	Partner	\$710	5.50	\$3,905.00
Mitchel Aeder	Partner	\$700	3.50	\$2,450.00
Perry Mandarino	Partner	\$780	222.70	\$173,706.00
Scott A Rock	Partner	\$650	6.00	\$3,900.00
Albert Harris Cornell	Director	\$450	2.00	\$900.00
Anthony J Grasso	Director	\$450	2.00	\$900.00
Igor Vladislavovich Belov	Director	\$530	162.70	\$86,231.00
James Jeffrey Horgan	Director	\$530	430.90	\$228,377.00
Adam Rosen	Manager	\$450	255.40	\$114,930.00
Christopher Gaffney	Manager	\$450	6.00	\$2,700.00
Latoya Edwards	Manager	\$450	13.50	\$6,075.00
Mary Abramtsev	Manager	\$450	9.50	\$4,275.00
David Ihn	Senior Associate	\$340	109.50	\$37,230.00

Professional	Position	Rate	Hours	Total Compensation
Robert M Morse	Senior Associate	\$300	2.00	\$600.00
Stuart F Cubbon Jr	Senior Associate	\$340	217.50	\$73,950.00
Jayson Bradley Edell	Associate	\$250	0.50	\$125.00
Troy Stelzer	Associate	\$250	8.20	\$2,050.00
Elizabeth R Kranick	Paraprofessional	\$200	0.70	\$140.00
Zoila M Blanco	Paraprofessional	\$200	0.40	\$80.00
Total Hours and Compensation			1,458.50	\$711,014.00

EXPENSE SUMMARY

PwC professionals incurred the following expenses during the period:

Transaction Type	Total Expenditures
Lodging	\$2,916.12
Meals	\$490.30
Mileage Allowance	\$1,083.00
Parking	\$212.00
Public/Ground Transportation	\$2,149.90
Rental Car	\$119.56
Total Expenditures	\$6,970.88

November 30, 2010 seeking (i) compensation in the amount of \$711,014.00 for the reasonable and necessary financial advisory services PwC rendered to the Debtors during the Fee Period; and (ii) reimbursement for the actual and necessary expense PwC incurred during the Fee Period in the amount of \$6,970.88. In support of this Application, PwC respectfully states as follows:

1. On October 13, 2010, this Court entered the Interim Compensation Order. Pursuant to the procedures set forth in the Interim Compensation Order, professionals may request monthly compensation and reimbursement, and the Notice Parties (as defined in the Interim Compensation Order) may object to such requests. If an objection to a professional's request is not filed and served by the Objection Deadline, the Professional shall file a certificate of no objection with the Court, after which the Debtors shall be authorized to pay each Professional the Actual Interim Payment equal to the lesser of (i) 80% of the fees and 100% of the expenses requested in the Monthly Fee Application (the "Maximum Interim Payment") or (ii) 80% of the fees and 100% of the expenses not subject to an objection.

2. PwC is filing the attached fee statement (the "Statement") for compensation for professional services rendered and reimbursement of disbursements made in these cases during the Fee Period. The Statement contains detailed time logs describing the actual and necessary services provided by PwC for the hourly services during the Fee Period, as well as other detailed information required to be included in fee applications. The Statement is comprised of several exhibits which are attached hereto as:

- Exhibit A, provides a summary of the hours and compensation by project;
- Exhibit B, provides a summary of the hours and compensation by project category and task code;
- Exhibit C-1, provides the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested;
- Exhibit C-2, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity;

- Exhibit D-1, provides the expenditures incurred by type; and
- Exhibit D-2, provides the details of the expenditures incurred by date, including the vendor and description.

REASONABLE AND NECESSARY SERVICES RENDERED BY PwC DURING THE FEE PERIOD

3. This is the first monthly application for interim compensation that PwC has filed with the Court in these chapter 11 cases. The following itemization breaks down the services:

Project Category and Task Code	Hours	Total Compensation
Restructuring Advisory Services		
Review and Analysis of Business Operations and Business Plan Preparation and Review	202.30	\$103,187.00
363 and Asset Purchase Agreement Discussions and Analysis	327.90	\$173,852.00
DIP Financing, Weekly Cash Flows and Wind-Down Budget Related Matters and Analysis	41.10	\$24,551.00
Correspondence, Meetings and Discussions with UCC	54.70	\$28,364.00
Calls and Meetings with Prospective Investors	272.60	\$154,306.00
Calls and Meetings with Management and Debtors' Counsel	59.30	\$31,476.00
Disclosure Statement, Plan of Reorganization Documents and Creditor Recoveries	76.60	\$43,124.00
Bankruptcy Reporting (e.g. SOFA and SOAL)	298.50	\$115,512.00
Preparation / Attendance at Court Hearings	24.20	\$18,876.00
Tax Matters	74.90	\$35,800.00
Travel Time	17.30	\$9,584.00
Employee Benefits	3.50	\$1,855.00
Retainer	0.00	(\$31,510.00)
Subtotal - Restructuring Advisory Services	1,452.90	\$708,977.00
Bankruptcy Requirements and Obligations		
Employment Applications and Other Court Filings	5.60	\$2,037.00
Subtotal - Bankruptcy Requirements and Obligations	5.60	\$2,037.00
Total Hours and Compensation	1,458.50	\$711,014.00

A. SERVICES RENDERED - RESTRUCTURING ADVISORY SERVICES

4. Review and Analysis of Business Operations and Business Plan Preparation and Review (202.30 hours, \$103,187.00 in fees) - This category includes time spent by PwC including, but not limited to: (a) reviewing and analyzing current and historical financial and operating performance, including four-wall store-level performance, corporate overhead, real property leases, working capital, capital expenditures, store opening/closing costs and inventory planning (b) assisting the Company in the development of financial projections for distribution to prospective investors during the sales and marketing process, and (c) preparing a liquidation analysis for purposes of evaluating recoveries under alternative scenarios.

5. 363 and Asset Purchase Agreement Discussions and Analysis (327.90 hours, \$173,852.00 in fees) - This category includes time spent by PwC: (a) preparing, reviewing and updating the prospective buyers log used in the sales process, (b) review and analysis of Asset Purchase Agreement and related schedules, (c) providing assistance to the Company related to the data room, (d) review and analysis of executory contracts, cure costs and potential unsecured claims and (f) preparing an integrated model used to evaluate alternative bids.

6. DIP Financing, Weekly Cash Flows and Wind-down Budget Related Matters and Analysis (41.10 hours, \$24,551.00 in fees) - This category includes time spent by PwC: (a) assisting the Company in the development and analysis of a 13 week cash flow forecast, (b) preparing a post-closing wind down budget and (c) analyzing the potential financing needs and cash expenditures during the post-petition period and post-closing period.

7. Correspondence, Meetings and Discussions with UCC (54.7 hours, \$28,364.00 in fees) - This category includes, but is not limited to, time spent by PwC speaking and meeting with counsel and the financial advisor the Unsecured Creditors Committee regarding: (a) the Asset Purchase Agreement and related schedules, (b) historical, current and projected financial and operating results, (c) cash flow forecasts, (d) potential unsecured, priority and administrative claims, (e) sales process and interested parties and (f) submitted bids.

8. Calls and Meetings with Prospective Investors (272.60 hours, \$154,306.00 in fees) - This category includes, but is not limited to, time spent by PwC speaking and meeting with prospective investors and their respective representatives regarding: (a) the Asset Purchase Agreement and related schedules, (b) historical, current and projected financial and operating results, (c) cash flow forecasts, (d) potential unsecured, priority and administrative claims, (e) sales process and interested parties, (f) bidding procedures, (g) information requests and (h) evaluation of submitted bids.

9. Calls and Meetings with Management and Debtors' Counsel (59.30 hours, \$31,476.00 in fees) - This category includes, but is not limited to, time spent by PwC speaking and meeting with the Debtors management team and counsel: (a) the Asset Purchase Agreement and related schedules, (b) historical, current and projected financial and operating results, (c) cash flow forecasts, (d) potential unsecured, priority and administrative claims, (e) sales process, buyers list and interested parties, (f) bidding procedures, (g) information requests and (h) submitted bids.

10. Disclosure Statement, Plan of Reorganization Documents and Creditor Recoveries (76.60 hours, \$43,124.00 in fees) - Activities included in this category include, but are not limited to: (a) assisting the Company in the development of a recovery analysis used to estimate recoveries to the various creditor classes, (b) analyzing administrative, priority and unsecured claims filed with the bankruptcy court and (c) working with the Company to reconcile and quantify filed claims.

11. Bankruptcy Reporting (e.g. SOFA and SOAL) (298.50 hours, \$115,512.00 in fees) - Activities included in this category include, but are not limited to: (a) assisting the Company in the preparation of the statements of financial affairs and schedules of assets and liabilities for each of the Debtors' subsidiaries and (b) meeting with various Company personnel to discuss information requests and questions regarding the preparation of the statements of financial affairs and schedules of assets and liabilities.

12. Preparation / Attendance at Court Hearings (24.20 hours, \$18,876.00 in fees) - Activities included in this category includes time spent by PwC employees preparing for and participating in court hearings related to: (a) DIP financing, (b) Asset Purchase Agreement and bidding procedures and (c) sale confirmation order.

13. Tax Matters (74.90 hours, \$35,800.00 in fees) - Activities included in this

category primarily includes time spent by PwC employees: (a) analyzing the Asset Purchase Agreement to understand the tax implications to Debtor's Estate from the sale of assets, (b) calculating pre-petition and post-petition taxes payable for inclusion in the creditor recovery analysis and Plan of Reorganization and (c) time spent meeting and speaking with the Company's management team to discuss various tax issues related the Asset Purchase Agreement as well as pre-petition and post-petition business operations.

14. Travel Time (17.30 hours, \$9,584.00 in fees) - Activities included in this category primarily includes time spent by PwC employees travelling to and from court hearings on behalf of the Company related to (i) the formation meeting, (ii) DIP hearing, (iii) bidding procedures hearing, (iv) auction and (v) sale confirmation hearing. PwC notes that all time has been reduced by 50% as this category is for non-working travel time.

15. Employee Benefits (3.50 hours, \$1,855.00 in fees) - This category includes time spent by PwC (a) reviewing and analyzing the various employee benefits programs employed by the Debtor, (b) potential claims resulting from employee benefits programs, (c) treatment of such programs in accordance with the Asset Purchase Agreement and (d) the impact of potential employee-related claims on the Asset Purchase Agreement and creditor recoveries.

16. Retainer (\$31,510.00) - PwC has represented the Debtors in connection with their restructuring efforts to date. Prior to the Petition Date, PwC received an advance payment retainer in the amount of \$50,000 on September 15, 2010 (the "Advance Payment Retainer"). As compensation for services provided during the ninety days prior to the Petition Date, the Debtors paid PwC \$65,115 on September 17, 2010. Prior to the Petition Date, PwC applied the Advance Payment Retainer towards the amount owed to PwC for such prepetition services. As of the Petition Date, the balance of the Advance Payment Retainer was \$31,510 which will be applied towards PwC's post-petition invoices submitted and approved by the Bankruptcy Court.

B. SERVICES RENDERED - BANKRUPTCY REQUIREMENTS AND OBLIGATIONS

17. Employment Applications and Other Court Filings (5.60 hours, \$2,037.00 in fees)

During the Fee Period, PwC bankruptcy retention professionals worked with Debtors Counsel, to prepare the employment application and associated court filings submitted to the Court to employ PwC as financial advisors, as well as prepared a Affidavit to support the employment application. These services were performed so PwC could provide services to the Debtors during the bankruptcy proceedings.

18. PwC charged and now requests those fees that are reasonable and customary in this marketplace for similar chapter 11 cases. The compensation structure (e.g. fixed-fee and hourly rates) and the summaries provided represent customary fees and rates that are routinely billed to PwC's many clients. Based on the compensation structure and the services performed by each individual during the Fee Period, the total reasonable value of such services rendered during the Fee Period is \$711,014.00. PwC advisory professionals expended a total of 1,458.50 hours working on these chapter 11 cases during the Fee Period. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of these chapter 11 cases; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services; and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

19. In addition, the Statement: (a) identifies the individuals who rendered services in each subject matter (as defined below); (b) describes each activity or service that each individual performed; and (c) states the number of hours (in half-hour increments, as approved in the Retention Order) spent by each individual providing the hourly services.

20. To the best of PwC's knowledge, this Application complies with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, Local Rule

2016-2 and the Interim Compensation Order.

REASONABLE AND NECESSARY EXPENDITURES INCURRED BY PwC DURING THE FEE PERIOD

21. PwC professionals incurred the following expenses during the period:

Transaction Type	Total Expenditures
Lodging	\$2,916.12
Meals	\$490.30
Mileage Allowance	\$1,083.00
Parking	\$212.00
Public/Ground Transportation	\$2,149.90
Rental Car	\$119.56
Total Expenditures	\$6,970.88

RELIEF REQUESTED RETENTION AND CONTINUING DISINTERESTEDNESS OF PwC

22. The Retention Order authorized the Debtors to retain PwC as its Financial Advisor effective as of September 21, 2010 in connection with these chapter 11 cases and all related matters. The Debtors are authorized to compensate PwC in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the U.S. Trustee and such other procedures as may be fixed by order of the Court.

23. Except as otherwise disclosed in the *Declaration of Perry Mandarino in Support of the Application of the Debtors and Debtors-in-Possession Authorizing the Retention of PricewaterhouseCoopers LLP as Financial Advisor Effective Nunc Pro Tunc to the Petition Date* (the "Declaration") filed on September 28, 2010 [Docket No.90], to the best of PwC's knowledge, PwC does not hold or represent any interest adverse to the Debtors or their estates and is a disinterested person as defined in section 101(14) of the Bankruptcy Code.

24. PwC may have represented, may currently represent or in the future may represent parties in interest in connection with matters unrelated to the Debtors in these chapter

11 cases. PwC disclosed its connections to parties in interest that it has been able to ascertain using its reasonable efforts in the Declaration. If PwC becomes aware of material new information related to these chapter 11 cases, PwC will file a supplemental declaration with the Court.

25. During the Fee Period, PwC performed the services for which it is seeking compensation on behalf of or for the Debtors and their estates and not on behalf of any committee, creditor or other person.

26. Except as provided herein or in the application to retain PwC, PwC has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with these chapter 11 cases.

27. Pursuant to Bankruptcy Rule 201(b), PwC has not shared, nor has PwC agreed to share (a) any compensation it received or may receive with another person other than with the partners, counsel and associates of PwC or (b) any compensation another person or party received or may receive.

REPRESENTATIONS

28. Although every effort has been made to include all fees and expenses incurred during the Fee Period, some fees and expenses might not be included in this Application due to delays caused by accounting and processing time and receipt of invoices for expenses and/or preparation of the fee application during the Fee Period. PwC reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Interim Compensation Order and any other orders of the Court.

29. In summary, by this Application, PwC requests interim payment of compensation

for fees and expenses in the total amount of \$575,782.10 consisting of: (a) \$568,811.20, which is 80% of the fees, \$711,014.00, incurred by the Debtors for reasonable and necessary professional services rendered by PwC; and (b) \$6,970.88 for actual and necessary costs and expenses.

WHEREFORE, PwC requests that it be allowed reimbursement for its fees and expenses incurred during the Fee Period and that such fees and expenses be paid as administrative expenses of the Debtors' estates.

Dated: December 27, 2010

PRICEWATERHOUSECOOPERS LLP



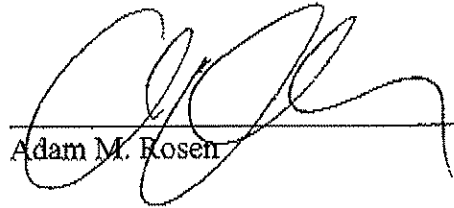
Perry Mandarino
300 Madison Avenue
New York, NY 10017
Telephone (646) 471-7589
Facsimile (813) 329-0605
Financial Advisor for the Debtors and Debtors in Possession

VERIFICATION

STATE OF FLORIDA)
) SS:
COUNTY OF BROWARD)

Adam M. Rosen, after being duly sworn according to law, deposes and says:

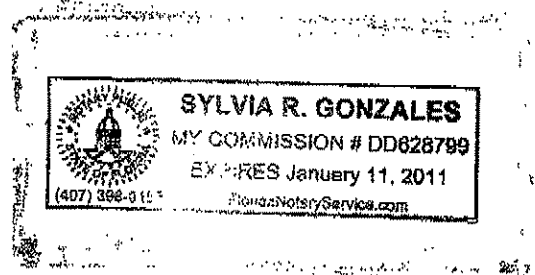
- a) I am a manager with the applicant firm, PricewaterhouseCoopers LLP.
- b) I am familiar with the work performed on behalf of the Debtors by the professionals in the firm.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Del. Bankr. L.R. 2016-2, and submit that the Application substantially complies with such rule.



Adam M. Rosen

SWORN AND SUBSCRIBED before me
this 28 day of December, 2010.

Sylvia R. Gonzales
Notary Public
My Commission Expires: January 11, 2011



Schedule of Exhibits

SERVICES RENDERED - HOURLY RATE BASED FEES

- Exhibit A, provides a summary of the hours and compensation by project;
- Exhibit B, provides a summary of the hours and compensation by project category and billing category;
- Exhibit C-1, provides the name and position of each professional, cumulative hours worked by project, hourly billing rates for the hourly compensation, and the corresponding compensation requested;
- Exhibit C-2, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity;

EXPENSES

- Exhibit D-1, provides the expenditures incurred by type; and
- Exhibit D-2, provides the details of the expenditures incurred by date, including the vendor and description.