

**URBAN BRANDS, INC., et al.**  
**PricewaterhouseCoopers LLP -**

**Exhibit C-1**

**Summary of Hours and Compensation by Professionals - Hourly Professional Services**  
**For the Period December 1, 2010 through December 31, 2010**

| <b>Professional by Billing Category</b> | <b>Position</b>                  | <b>Rate</b> | <b>Hours</b>  | <b>Total<br/>Compensation</b> |
|-----------------------------------------|----------------------------------|-------------|---------------|-------------------------------|
| Donald J Scotto                         | Partner                          | \$710       | 1.50          | \$1,065.00                    |
| Perry Mandarino                         | Partner                          | \$780       | 12.00         | \$9,360.00                    |
| J. Timothy Winks                        | Senior Managing Director         | \$450       | 0.50          | \$225.00                      |
| Anthony J Grasso                        | Director                         | \$450       | 3.00          | \$1,350.00                    |
| James Jeffrey Horgan                    | Director                         | \$530       | 112.80        | \$59,784.00                   |
| Mark Patterson                          | Director                         | \$450       | 1.00          | \$450.00                      |
| Adam Rosen                              | Manager                          | \$450       | 6.50          | \$2,925.00                    |
| Latoya Edwards                          | Manager                          | \$450       | 16.00         | \$7,200.00                    |
| Shonda M Finseth                        | Senior Associate<br>(Bankruptcy) | \$290       | 18.70         | \$5,423.00                    |
| Anna M Schiltz                          | Associate (Bankruptcy)           | \$225       | 45.00         | \$10,125.00                   |
| Tanya K Hase                            | Associate (Bankruptcy)           | \$225       | 7.30          | \$1,642.50                    |
| Lauren Bacola                           | Associate                        | \$250       | 7.50          | \$1,875.00                    |
| <b>Total Hours and Compensation</b>     |                                  |             | <b>231.80</b> | <b>\$101,424.50</b>           |

**URBAN BRANDS, INC., et al.  
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**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| For the period December 1, 2010 through December 31, 2010 |                      |          |                                                                                                                                                                                          |          |       |                       |
|-----------------------------------------------------------|----------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|-----------------------|
| Date                                                      | Name                 | Position | Description                                                                                                                                                                              | Rate     | Hours | Compensation<br>Total |
| Restructuring Advisory Services                           |                      |          |                                                                                                                                                                                          |          |       |                       |
| 363 and Asset Purchase Agreement Discussions and Analysis |                      |          |                                                                                                                                                                                          |          |       |                       |
| 12/3/2010                                                 | Perry Mandarino      | Partner  | 1210H0001: Prepare correspondence to S. Strasser (GBMP) re: administrative claims and post-closing adjustments.                                                                          | \$780.00 | 0.40  | \$312.00              |
| 12/7/2010                                                 | Adam Rosen           | Manager  | 1210H0002: Review of post-closing cash proceeds analysis.                                                                                                                                | \$450.00 | 0.80  | \$360.00              |
| 12/7/2010                                                 | Perry Mandarino      | Partner  | 1210H0003: Review of post-closing cash proceeds analysis.                                                                                                                                | \$780.00 | 0.60  | \$468.00              |
| 12/8/2010                                                 | Perry Mandarino      | Partner  | 1210H0004: Prepare for and call with L. Weil (UBI) re: purchase price adjustments.                                                                                                       | \$780.00 | 0.90  | \$702.00              |
| 12/8/2010                                                 | James Jeffrey Horgan | Director | 1210H0005: Meeting with C. Conil (UBI) on review of invoices for payment and computations on splits/allocations between pre-petition, post-petition and post-sale closing to New Ashley. | \$530.00 | 1.10  | \$583.00              |
| 12/8/2010                                                 | James Jeffrey Horgan | Director | 1210H0006: Prepare correspondence to P. Heath & K. Good (RLF) from J. Kurylka (UBI) on request for UBI to process a stock transfer and management note transfer..                        | \$530.00 | 0.50  | \$265.00              |
| 12/8/2010                                                 | James Jeffrey Horgan | Director | 1210H0007: Call from P. Heath and K. Good (RLF) on UBI stock certificate transfer request and management note transfer request.                                                          | \$530.00 | 0.10  | \$53.00               |
| 12/9/2010                                                 | Adam Rosen           | Manager  | 1210H0008: Review of correspondence from J. Horgan (PwC) re: post-closing invoices and true-up.                                                                                          | \$450.00 | 0.80  | \$360.00              |
| 12/10/2010                                                | Adam Rosen           | Manager  | 1210H0009: Review of correspondence from J. Horgan (PwC) re: post-closing invoices and true-up.                                                                                          | \$450.00 | 0.40  | \$180.00              |
| 12/16/2010                                                | Adam Rosen           | Manager  | 1210H0010: Review and analysis of purchase price adjustments analysis.                                                                                                                   | \$450.00 | 0.90  | \$405.00              |
| 12/16/2010                                                | Perry Mandarino      | Partner  | 1210H0011: Review and analysis of purchase price adjustments.                                                                                                                            | \$780.00 | 0.80  | \$624.00              |
| 12/16/2010                                                | Perry Mandarino      | Partner  | 1210H0012: Review and analysis of post-closing inventory adjustments.                                                                                                                    | \$780.00 | 1.20  | \$936.00              |

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**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| Date                                                                                                   | Name                 | Position | Description                                                                                                                                        | Rate     | Hours | Total        |                   |
|--------------------------------------------------------------------------------------------------------|----------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|-------------------|
|                                                                                                        |                      |          |                                                                                                                                                    |          |       | Compensation |                   |
| 12/21/2010                                                                                             | Adam Rosen           | Manager  | 1210H0013: Review and analysis of revised purchase price adjustments analysis.                                                                     | \$450.00 | 0.50  | \$225.00     |                   |
| 12/21/2010                                                                                             | Perry Mandarin       | Partner  | 1210H0014: Review and analysis of revised purchase price adjustments.                                                                              | \$780.00 | 1.70  | \$1,326.00   |                   |
| <b>Subtotal - Hours and Compensation for 363 and Asset Purchase Agreement Discussions and Analysis</b> |                      |          |                                                                                                                                                    |          |       | <b>10.70</b> | <b>\$6,799.00</b> |
| <b>Correspondence, Meetings and Discussions with UCC</b>                                               |                      |          |                                                                                                                                                    |          |       |              |                   |
| 12/3/2010                                                                                              | James Jeffrey Horgan | Director | 1210H0015: Call from K. Simon and A. Nelson (LMCO) regarding 503b9 merchandise vendor payments to be validated.                                    | \$530.00 | 0.30  | \$159.00     |                   |
| 12/6/2010                                                                                              | James Jeffrey Horgan | Director | 1210H0016: Call with K. Simon (LMCO) to discuss pending 503b9 settlements.                                                                         | \$530.00 | 0.10  | \$53.00      |                   |
| 12/6/2010                                                                                              | James Jeffrey Horgan | Director | 1210H0017: Call from K. Simon (LMCO) regarding accounting for cash remaining from sale proceeds.                                                   | \$530.00 | 0.30  | \$159.00     |                   |
| 12/10/2010                                                                                             | James Jeffrey Horgan | Director | 1210H0018: Follow-up with D. Obrien (LMCO) regarding agenda/logistics.                                                                             | \$530.00 | 0.10  | \$53.00      |                   |
| 12/10/2010                                                                                             | James Jeffrey Horgan | Director | 1210H0019: Call from K. Simon (LMCO) regarding inventory analyses.                                                                                 | \$530.00 | 0.10  | \$53.00      |                   |
| 12/10/2010                                                                                             | James Jeffrey Horgan | Director | 1210H0020: Meet with L. Fernandez (UBI) regarding post-petition payable report and UBI check/wires.                                                | \$530.00 | 0.30  | \$159.00     |                   |
| 12/13/2010                                                                                             | James Jeffrey Horgan | Director | 1210H0021: Prepare handout listing of issues to discuss with D. Obrien (LMCO).                                                                     | \$530.00 | 0.20  | \$106.00     |                   |
| 12/13/2010                                                                                             | James Jeffrey Horgan | Director | 1210H0022: Meeting with D. Obrien (LMCO) on open issues on purchase price adjustment and wind down.                                                | \$530.00 | 1.30  | \$689.00     |                   |
| 12/13/2010                                                                                             | James Jeffrey Horgan | Director | 1210H0023: Update to P. Mandarin (PwC) on earlier meeting with D. O'Brien (LMCO) and follow-up items needed to be provided to Creditors Committee. | \$530.00 | 0.20  | \$106.00     |                   |

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**For the Period December 1, 2010 through December 31, 2010**

| Date       | Name                 | Position | Description                                                                                                                                                                   | Total    |       |              |
|------------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |          |                                                                                                                                                                               | Rate     | Hours | Compensation |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0024: Meeting with K. Simon (LMCO) to provide update on New Ashley proposed inventory adjustments.                                                                       | \$530.00 | 0.50  | \$265.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0025: Prepare email to K. Simon (LMCO) on overview of post-closing APA/purchase price adjustments.                                                                       | \$530.00 | 0.30  | \$159.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0026: Call from K. Simon (LMCO) regarding post-closing APA open item listing/purchase price adjust.                                                                      | \$530.00 | 0.20  | \$106.00     |
| 12/15/2010 | James Jeffrey Horgan | Director | 1210H0027: Call from K. Simon and D. Obrien (LMCO) to discuss the list of potential APA purchase price adjustments and open issues.                                           | \$530.00 | 1.20  | \$636.00     |
| 12/15/2010 | James Jeffrey Horgan | Director | 1210H0028: Call with K. Simon (LMCO) to continue to discuss purchase price adjustments and open issues.                                                                       | \$530.00 | 0.50  | \$265.00     |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0029: Review schedules on inventory results and GBMP proposed adjustments to present at meeting with K. Simon (LMCO) and D. Obrien (LMCO).                               | \$530.00 | 0.80  | \$424.00     |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0030: Meeting with K. Simon (LMCO) and D. Obrien (LMCO) regarding inventory analysis (reconciliation to RGIS physical inventory) and updated creditor recovery analysis. | \$530.00 | 2.80  | \$1,484.00   |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0031: Continue meeting with K. Simon and D. Obrien (LMCO) on updated creditor recovery analysis.                                                                         | \$530.00 | 0.50  | \$265.00     |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0032: Review K. Simon (LMCO)'s update to the creditor recovery Excel file.                                                                                               | \$530.00 | 0.70  | \$371.00     |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0033: Review/respond to email from K. Simon (LMCO) on follow-up on updated creditor recovery analysis.                                                                   | \$530.00 | 0.10  | \$53.00      |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0034: Review/respond to email from K. Simon (LMCO) on schedule for meetings next week.                                                                                   | \$530.00 | 0.10  | \$53.00      |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0035: Meeting with S. Feldman (UBI) regarding meetings next week with K. Simon (LMCO).                                                                                   | \$530.00 | 0.10  | \$53.00      |

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| Date       | Name                 | Position | Description                                                                                                                                                       | Total    |       |              |
|------------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |          |                                                                                                                                                                   | Rate     | Hours | Compensation |
| 12/20/2010 | James Jeffrey Horgan | Director | 1210H0036: Call from K. Simon (LMCO) with follow-up questions on cash receipts/disbursements of UBI and inventory analysis.                                       | \$530.00 | 0.20  | \$106.00     |
| 12/20/2010 | James Jeffrey Horgan | Director | 1210H0037: Meeting with K. Simon and N. Andrade (LMCO) regarding overview of accounting for inventory on the October 28th 2010 closing on sale of assets.         | \$530.00 | 0.50  | \$265.00     |
| 12/20/2010 | James Jeffrey Horgan | Director | 1210H0038: Meeting with K. Simon and N. Andrade (LMCO) to review reconciliation of inventory from amounts from physical inventories to amounts on stock ledgers.. | \$530.00 | 2.50  | \$1,325.00   |
| 12/20/2010 | James Jeffrey Horgan | Director | 1210H0039: Meeting with K. Simon and N. Andrade (LMCO) on overview of proposed purchase price adjustments for inventory markdowns..                               | \$530.00 | 1.00  | \$530.00     |
| 12/20/2010 | James Jeffrey Horgan | Director | 1210H0040: Meet with E. Barbour (UBI) on information requested by Loughlin for their meeting tomorrow on inventory reconciliations.                               | \$530.00 | 0.20  | \$106.00     |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0041: Meeting with N. Andrade (LMCO) on their inventory testing of potential purchase price adjustments.                                                     | \$530.00 | 0.50  | \$265.00     |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0042: Meeting with K. Simon and N. Andrade (LMCO) on inventory testing..                                                                                     | \$530.00 | 2.80  | \$1,484.00   |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0043: Meeting with K. Simon and N. Andrade (LMCO) joined by S. Feldman (UBI) on inventory testing..                                                          | \$530.00 | 0.90  | \$477.00     |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0044: Meeting with N. Andrade (LMCO) regarding inventory testing questions/requests.                                                                         | \$530.00 | 0.30  | \$159.00     |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0045: Continue call w/Nelson Andrade (LMCO) on further requests to provide inventory testing o potential purchase price adjustments.                         | \$530.00 | 0.30  | \$159.00     |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0046: Update Loughlin inventory testing questions based on conversation with N. Andrade (LMCO).                                                              | \$530.00 | 0.30  | \$159.00     |

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| Date       | Name                 | Position | Description                                                                                                                                                          | Total    |       |              |
|------------|----------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |          |                                                                                                                                                                      | Rate     | Hours | Compensation |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0047: Discuss Loughlin requests on inventory with G. Bashur (UBI).                                                                                              | \$530.00 | 0.20  | \$106.00     |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0048: Call from K. Simon (LMCO) on review of inventory accounting at sale closing, discuss purchase price adjustments.                                          | \$530.00 | 0.60  | \$318.00     |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0049: Call from N. Andrade (LMCO) on follow-up issues and questions.                                                                                            | \$530.00 | 0.10  | \$53.00      |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0050: Meet with E. Barbour (UBI) with test requests from Ken Simon and N. Andrade (LMCO) on inventory testing.                                                  | \$530.00 | 0.30  | \$159.00     |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0051: Email from N. Andrade (LMCO) on inventory test worksheets to provide to E. Barbour (UBI).                                                                 | \$530.00 | 0.20  | \$106.00     |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0052: Meeting with G. Bashur (UBI) on reports to request tomorrow for K. Simon (LMCO) inventory tests.                                                          | \$530.00 | 0.40  | \$212.00     |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0053: Review email from K. Simon (LMCO) on proposed further inventory adjustments suggested by S. Feldman (UBI).                                                | \$530.00 | 0.10  | \$53.00      |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0054: Call from K. Simon (LMCO) regarding cash balance in Toronto Dominion bank account, inventory testing requests, and proposed further inventory adjustment. | \$530.00 | 0.30  | \$159.00     |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0055: Meet with E. Barbour (UBI) and K. Simon (LMCO)'s regarding inventory testing results.                                                                     | \$530.00 | 0.70  | \$371.00     |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0056: Call from K. Simon (LMCO) and N. Andrade (LMCO) regarding inventory testing results.                                                                      | \$530.00 | 0.50  | \$265.00     |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0057: Meeting with E. Barbour (UBI) to explain further inventory testing requests of Loughlin on inventory transfers, sales and other activity.                 | \$530.00 | 0.80  | \$424.00     |

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For the Period December 1, 2010 through December 31, 2010**

| Date                                                                                           | Name                 | Position | Description                                                                                                                                                                               | Total        |                    |              |
|------------------------------------------------------------------------------------------------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------|--------------|
|                                                                                                |                      |          |                                                                                                                                                                                           | Rate         | Hours              | Compensation |
| 12/29/2010                                                                                     | James Jeffrey Horgan | Director | 1210H0058: Review/respond to email from E. Barbour (UBI) regarding the Creditors Committee advisors' testing of UBI's inventory analyses utilized to compute purchase price adjustments.. | \$530.00     | 0.70               | \$371.00     |
| 12/29/2010                                                                                     | James Jeffrey Horgan | Director | 1210H0059: Review/respond to follow-up emails from E. Barbour (UBI) regarding questions on Creditors Committee inventory testing request list.                                            | \$530.00     | 0.60               | \$318.00     |
| 12/29/2010                                                                                     | James Jeffrey Horgan | Director | 1210H0060: Call from E. Barbour (UBI) regarding the Creditors Committee advisors' testing of UBI's inventory analyses utilized to compute purchase price adjustments.                     | \$530.00     | 0.20               | \$106.00     |
| <b>Subtotal - Hours and Compensation for Correspondence, Meetings and Discussions with UCC</b> |                      |          |                                                                                                                                                                                           | <b>25.90</b> | <b>\$13,727.00</b> |              |

**Disclosure Statement, Plan of Reorganization Documents and Creditor Recoveries**

|           |                |         |                                                                                                                         |          |      |            |
|-----------|----------------|---------|-------------------------------------------------------------------------------------------------------------------------|----------|------|------------|
| 12/1/2010 | Adam Rosen     | Manager | 1210H0061: Review of correspondence and schedule from J. Horgan (PwC) re: 503b9 claims and other administrative claims. | \$450.00 | 0.70 | \$315.00   |
| 12/1/2010 | Perry Mandarin | Partner | 1210H0062: Review of correspondence and schedule from J. Horgan (PwC) re: 503b9 claims and other administrative claims. | \$780.00 | 1.00 | \$780.00   |
| 12/3/2010 | Adam Rosen     | Manager | 1210H0063: Review of correspondence and schedule from J. Horgan (PwC) re: 503b9 claims and other administrative claims. | \$450.00 | 1.00 | \$450.00   |
| 12/3/2010 | Perry Mandarin | Partner | 1210H0064: Review of correspondence and schedule from J. Horgan (PwC) re: 503b9 claims and other administrative claims. | \$780.00 | 0.80 | \$624.00   |
| 12/7/2010 | Perry Mandarin | Partner | 1210H0065: Review updated creditor recovery analysis.                                                                   | \$780.00 | 1.50 | \$1,170.00 |

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| Date       | Name             | Position                 | Description                                                                                                             | Total    |       |              |
|------------|------------------|--------------------------|-------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                  |                          |                                                                                                                         | Rate     | Hours | Compensation |
| 12/13/2010 | Adam Rosen       | Manager                  | 1210H0066: Review of correspondence and schedule from J. Horgan (PwC) re: 503b9 claims and other administrative claims. | \$450.00 | 0.80  | \$360.00     |
| 12/13/2010 | Perry Mandarin   | Partner                  | 1210H0067: Review of correspondence and schedule from J. Horgan (PwC) re: 503b9 claims and other administrative claims. | \$780.00 | 0.90  | \$702.00     |
| 12/15/2010 | Latoya Edwards   | Manager                  | 1210H0068: Discussion with J. Klemas (UBI) re: the New Jersey, Ohio, and Texas sales and use tax audits.                | \$450.00 | 0.50  | \$225.00     |
| 12/15/2010 | Latoya Edwards   | Manager                  | 1210H0069: Review audit work papers for New Jersey audit.                                                               | \$450.00 | 0.50  | \$225.00     |
| 12/15/2010 | Latoya Edwards   | Manager                  | 1210H0070: Review audit work papers in New Jersey and Ohio for sales and use tax and Corporate Business Tax.            | \$450.00 | 2.00  | \$900.00     |
| 12/16/2010 | Anthony J Grasso | Director                 | 1210H0071: Review NJ Corporate business tax audit assessment for 2002 thru 2004 tax years.                              | \$450.00 | 1.00  | \$450.00     |
| 12/16/2010 | Latoya Edwards   | Manager                  | 1210H0072: Draft and send email to the team re: status of open audits.                                                  | \$450.00 | 1.00  | \$450.00     |
| 12/16/2010 | Latoya Edwards   | Manager                  | 1210H0073: Research sales and use tax liability rules in respective states New Jersey, Ohio, and Texas.                 | \$450.00 | 1.00  | \$450.00     |
| 12/17/2010 | Latoya Edwards   | Manager                  | 1210H0074: Review the state and local tax implications.                                                                 | \$450.00 | 1.00  | \$450.00     |
| 12/20/2010 | Donald J Scotto  | Partner                  | 1210H0075: Abandoned and unclaimed property call with M. Abate and J. Klemas (UBI).                                     | \$710.00 | 1.00  | \$710.00     |
| 12/20/2010 | Latoya Edwards   | Manager                  | 1210H0076: Teleconference with J. Timothy Winks (PwC) on state and local tax issues in Chapter 11 bankruptcy.           | \$450.00 | 0.50  | \$225.00     |
| 12/20/2010 | J. Timothy Winks | Senior Managing Director | 1210H0077: Teleconference with L. Edwards (PwC) on state and local tax issues in Chapter 11 bankruptcy.                 | \$450.00 | 0.50  | \$225.00     |
| 12/20/2010 | Latoya Edwards   | Manager                  | 1210H0078: Review the state and local tax issues in Chapter 11 bankruptcy.                                              | \$450.00 | 0.50  | \$225.00     |
| 12/20/2010 | Mark Patterson   | Director                 | 1210H0079: Review bankruptcy state and local issues.                                                                    | \$450.00 | 1.00  | \$450.00     |



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|            |                  |           |                                                                                                                                                                                    |          | Total |              |
|------------|------------------|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
| Date       | Name             | Position  | Description                                                                                                                                                                        | Rate     | Hours | Compensation |
| 12/21/2010 | Anthony J Grasso | Director  | 1210H0080: Review New Jersey alternative minimum tax assessment short periods.                                                                                                     | \$450.00 | 0.50  | \$225.00     |
| 12/21/2010 | Donald J Scotto  | Partner   | 1210H0081: Abandoned and unclaimed property call with M. Abate and J. Klemas (UBI).                                                                                                | \$710.00 | 0.50  | \$355.00     |
| 12/21/2010 | Latoya Edwards   | Manager   | 1210H0082: Meeting with J. Klemas (UBI) to discuss open audits.                                                                                                                    | \$450.00 | 1.50  | \$675.00     |
| 12/21/2010 | Latoya Edwards   | Manager   | 1210H0083: Work at client site to review audit work papers.                                                                                                                        | \$450.00 | 4.50  | \$2,025.00   |
| 12/21/2010 | Latoya Edwards   | Manager   | 1210H0084: Meet with J. Klemas (UBI) to obtain an understanding of the status of the audits and provide power of attorney's.                                                       | \$450.00 | 1.00  | \$450.00     |
| 12/21/2010 | Lauren Bacola    | Associate | 1210H0085: Meet with L. Edwards (PwC) to provide an update regarding audit and determine next steps.                                                                               | \$250.00 | 1.00  | \$250.00     |
| 12/21/2010 | Latoya Edwards   | Manager   | 1210H0086: Meet with L. Bacola (PwC) to provide an update regarding audit and determine next steps.                                                                                | \$450.00 | 1.00  | \$450.00     |
| 12/21/2010 | Lauren Bacola    | Associate | 1210H0087: Work at client site and review audit work papers.                                                                                                                       | \$250.00 | 4.50  | \$1,125.00   |
| 12/21/2010 | Lauren Bacola    | Associate | 1210H0088: Meet with J. Klemas (UBI) to obtain an understanding of the status of the audits and provide power of attorney's.                                                       | \$250.00 | 1.00  | \$250.00     |
| 12/22/2010 | Anthony J Grasso | Director  | 1210H0089: Review of additional NJ Corporate Business Tax audit work papers and correspondence to determine nature and calculation of the Corporate Business Tax audit assessment. | \$450.00 | 1.00  | \$450.00     |
| 12/22/2010 | Lauren Bacola    | Associate | 1210H0090: Document audit findings and draft email to J. Klemas (UBI) with proposed next steps.                                                                                    | \$250.00 | 1.00  | \$250.00     |
| 12/23/2010 | Anthony J Grasso | Director  | 1210H0091: Additional review performed to isolate New Jersey Corporate Business Tax audit assessments for 2002 and 2003.                                                           | \$450.00 | 0.50  | \$225.00     |

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For the Period December 1, 2010 through December 31, 2010

|                                                                                                                             |                      |          |                                                                                                                                                                                             | Total    |                          |
|-----------------------------------------------------------------------------------------------------------------------------|----------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------------|
| Date                                                                                                                        | Name                 | Position | Description                                                                                                                                                                                 | Rate     | Hours Compensation       |
| 12/23/2010                                                                                                                  | Latoya Edwards       | Manager  | 1210H0092: Review corporate business tax issues.                                                                                                                                            | \$450.00 | 1.00 \$450.00            |
| <b>Subtotal - Hours and Compensation for Disclosure Statement, Plan of Reorganization Documents and Creditor Recoveries</b> |                      |          |                                                                                                                                                                                             |          | <b>36.20 \$16,566.00</b> |
| <b>Bankruptcy Reporting (e.g. SOFA and SOAL)</b>                                                                            |                      |          |                                                                                                                                                                                             |          |                          |
| 12/3/2010                                                                                                                   | James Jeffrey Horgan | Director | 1210H0093: Meet with R. Pyontek (UBI) on Monthly Operating Report for October 2010.                                                                                                         | \$530.00 | 0.10 \$53.00             |
| 12/6/2010                                                                                                                   | James Jeffrey Horgan | Director | 1210H0094: Prepare outline of Oct Monthly Operating Report to provide to R. Pyontek (UBI) to utilize in preparation of October Monthly Operating Report.                                    | \$530.00 | 0.40 \$212.00            |
| 12/6/2010                                                                                                                   | James Jeffrey Horgan | Director | 1210H0095: Meeting with R. Pyontek (UBI) and G. Colon (UBI) on financials and schedules needed to be prepared for the October Monthly Operating Report.                                     | \$530.00 | 0.80 \$424.00            |
| 12/8/2010                                                                                                                   | James Jeffrey Horgan | Director | 1210H0096: Follow-up discussion with R. Pyontek (UBI) regarding the Monthly Operating Report and liabilities.                                                                               | \$530.00 | 0.20 \$106.00            |
| 12/9/2010                                                                                                                   | James Jeffrey Horgan | Director | 1210H0097: Review schedule and detail support from R. Pyontek (UBI) of Chapter 11 professional listing/accrued fees and other bankruptcy vendors for the October Monthly Operating Report.. | \$530.00 | 0.20 \$106.00            |
| 12/9/2010                                                                                                                   | James Jeffrey Horgan | Director | 1210H0098: Meet with R. Pyontek (UBI) on further analyses of Chapter 11 professional fees for accruals for the October Monthly Operating Report.                                            | \$530.00 | 0.20 \$106.00            |
| 12/13/2010                                                                                                                  | James Jeffrey Horgan | Director | 1210H0099: Meet with R. Pyontek (UBI) on status of completion of October Monthly Operating Report.                                                                                          | \$530.00 | 0.20 \$106.00            |
| 12/13/2010                                                                                                                  | James Jeffrey Horgan | Director | 1210H0100: Meet with S. Feldman (UBI) on accounting dept progress on preparation of financial statements and filing of Monthly Operating Report, open issues, and escheat taxes.            | \$530.00 | 0.20 \$106.00            |

**URBAN BRANDS, INC., et al.  
PricewaterhouseCoopers LLP -**

**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| Date       | Name                 | Position | Description                                                                                                                                                                    | Total    |       |              |
|------------|----------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |          |                                                                                                                                                                                | Rate     | Hours | Compensation |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0101: Meet with R. Pyontek (UBI) on accrual for Chapter 11 professional fees and adjustment to retainer balances for accounting for the October Monthly Operating Report. | \$530.00 | 0.10  | \$53.00      |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0102: Meet with R. Pyontek (UBI) regarding update on preparation of October financial statement.                                                                          | \$530.00 | 0.30  | \$159.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0103: Prepare correspondence to K. Simon (LMCO) regarding additional time needed to prepare October and November Monthly Operating Reports.                               | \$530.00 | 0.10  | \$53.00      |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0104: Meeting with R. Pyontek (UBI) regarding the Monthly Operating Report and his questions on accounting on post-closing activity.                                      | \$530.00 | 0.40  | \$212.00     |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0105: Prepare correspondence to P. Heath and C. Jung (RLF) on status of company's preparation of the October Monthly Operating Report.                                    | \$530.00 | 0.20  | \$106.00     |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0106: Discussion with R. Pyontek (UBI) on accrual for service provider fees for October.                                                                                  | \$530.00 | 0.20  | \$106.00     |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0107: Meeting with R. Pyontek (UBI) and G. Colin (UBI) regarding the October Monthly Operating Report.                                                                    | \$530.00 | 0.50  | \$265.00     |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0108: Discussion with R. Pyontek (UBI) regarding the October Monthly Operating Report adjustments.                                                                        | \$530.00 | 0.40  | \$212.00     |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0109: Discussion with R. Pyontek (UBI) and L. Fernandez (UBI) on payments requested by Chapter 11 professionals before year-end.                                          | \$530.00 | 0.40  | \$212.00     |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0110: Meet with R. Pyontek (UBI) to review preliminary income statement, balance sheet and receipt/disbursement schedule for October Monthly Operating Report..           | \$530.00 | 0.70  | \$371.00     |

## URBAN BRANDS, INC., et al.

## PricewaterhouseCoopers LLP -

## Details of Hours and Compensation by Project and Date - Hourly Professional Services

## For the Period December 1, 2010 through December 31, 2010

| Date                                                                                   | Name                 | Position | Description                                                                                                                                        | Total       |                   |              |
|----------------------------------------------------------------------------------------|----------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------|--------------|
|                                                                                        |                      |          |                                                                                                                                                    | Rate        | Hours             | Compensation |
| 12/28/2010                                                                             | James Jeffrey Horgan | Director | 1210H0111: Call with R. Pyontek (UBI) on disbursement review/status update on his progress on preparation of the October Monthly Operating Report. | \$530.00    | 0.10              | \$53.00      |
| 12/28/2010                                                                             | James Jeffrey Horgan | Director | 1210H0112: Meeting with R. Pyontek (UBI) and L. Fernandez (UBI) on analyses needed on vendor invoices received in November and December.           | \$530.00    | 0.70              | \$371.00     |
| <b>Subtotal - Hours and Compensation for Bankruptcy Reporting (e.g. SOFA and SOAL)</b> |                      |          |                                                                                                                                                    | <b>6.40</b> | <b>\$3,392.00</b> |              |

## Tax Matters

|           |                      |          |                                                                                                                                                            |          |      |          |
|-----------|----------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|----------|
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0113: Meet with J. Klemas (UBI) on State of OH audit assessment received for use taxes.                                                               | \$530.00 | 0.20 | \$106.00 |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0114: Prepare email to D. Scotto (PwC) with open tax issues.                                                                                          | \$530.00 | 0.50 | \$265.00 |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0115: Review follow-up email from D. Scotto (PwC) on escheat taxes..                                                                                  | \$530.00 | 0.40 | \$212.00 |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0116: Meet with J. Klemas (UBI) on issue with state of NJ auditor for use and income taxes.                                                           | \$530.00 | 0.10 | \$53.00  |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0117: Call from C. Cajina (Auditor for State of NJ) regarding extension requested for sales and use tax, gross income tax and Corporate Business Tax. | \$530.00 | 0.30 | \$159.00 |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0118: Prepare email to L. Edwards (PwC) regarding sales and use tax.                                                                                  | \$530.00 | 0.30 | \$159.00 |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0119: Email to M. Merchant (RLF) regarding potential issues on granting State of NJ extension of time to assess sales and use tax.                    | \$530.00 | 0.20 | \$106.00 |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0120: Meeting with J. Klemas (UBI) regarding NJ sale tax audit and NV sales tax audit.                                                                | \$530.00 | 0.20 | \$106.00 |

**URBAN BRANDS, INC., et al.  
PricewaterhouseCoopers LLP -**

**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| Date       | Name                 | Position | Description                                                                                                                               | Total    |       |              |
|------------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |          |                                                                                                                                           | Rate     | Hours | Compensation |
| 12/9/2010  | James Jeffrey Horgan | Director | 1210H0121: Call to M. Merchant (RLF) on NJ sales tax audit assessment extension period requested.                                         | \$530.00 | 0.10  | \$53.00      |
| 12/10/2010 | James Jeffrey Horgan | Director | 1210H0122: Discuss with J. Klemas (UBI) on NJ sales and use tax waiver/assessment extension of time..                                     | \$530.00 | 0.20  | \$106.00     |
| 12/10/2010 | James Jeffrey Horgan | Director | 1210H0123: Email to D. Scotto (PwC) on escheat tax issues.                                                                                | \$530.00 | 0.10  | \$53.00      |
| 12/10/2010 | James Jeffrey Horgan | Director | 1210H0124: Review respond to email from NJ sales and use auditor.                                                                         | \$530.00 | 0.10  | \$53.00      |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0125: Discuss question from J. Klemas (UBI) on NJ sales audit waivers for time to complete assessments.                              | \$530.00 | 0.20  | \$106.00     |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0126: Discuss with M. Abate (UBI) regarding extension of time to complete audit.                                                     | \$530.00 | 0.10  | \$53.00      |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0127: Review/respond to emails from K. D'Emilia (PwC) on scheduling for conference call for escheat taxes.                           | \$530.00 | 0.20  | \$106.00     |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0128: Review/respond to notice from State of OH's use tax assessment of \$107K.                                                      | \$530.00 | 0.20  | \$106.00     |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0129: Review/respond to emails from K. D'Emilia (PwC) on escheat taxes..                                                             | \$530.00 | 0.10  | \$53.00      |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0130: Discuss escheat taxes with J. Klemas (UBI).                                                                                    | \$530.00 | 0.10  | \$53.00      |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0131: Meet with J. Klemas (UBI) on status of sales tax payments for GOB stores pending and update of personal property tax schedule. | \$530.00 | 0.10  | \$53.00      |
| 12/20/2010 | James Jeffrey Horgan | Director | 1210H0132: Meet with S. Feldman (UBI) and J. Klemas (UBI) on follow-up needed with RLF regarding escheat taxes.                           | \$530.00 | 0.10  | \$53.00      |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0133: Review/respond to email from K. D'Emilia (PwC) regarding escheat tax.                                                          | \$530.00 | 0.10  | \$53.00      |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0134: Call to K. D'Emilia (PwC) regarding escheat tax issues to be discussed.                                                        | \$530.00 | 0.10  | \$53.00      |

## URBAN BRANDS, INC., et al.

## PricewaterhouseCoopers LLP -

## Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2010 through December 31, 2010

| Date                                                     | Name                 | Position | Description                                                                                                                                                              | Total       |                   |              |
|----------------------------------------------------------|----------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-------------------|--------------|
|                                                          |                      |          |                                                                                                                                                                          | Rate        | Hours             | Compensation |
| 12/21/2010                                               | James Jeffrey Horgan | Director | 1210H0135: Email to M. Collins, K. Good (RLF) regarding escheat taxes.                                                                                                   | \$530.00    | 0.20              | \$106.00     |
| 12/21/2010                                               | James Jeffrey Horgan | Director | 1210H0136: Call from K. Good (RLF) on potential escheat tax issues.                                                                                                      | \$530.00    | 0.10              | \$53.00      |
| 12/21/2010                                               | James Jeffrey Horgan | Director | 1210H0137: Review/respond to follow-up email from K. Good (RLF) on potential escheat tax issues..                                                                        | \$530.00    | 0.10              | \$53.00      |
| 12/21/2010                                               | James Jeffrey Horgan | Director | 1210H0138: Meeting with L. Edwards (PwC) on tax update on NJ, OH, and other states..                                                                                     | \$530.00    | 0.60              | \$318.00     |
| 12/21/2010                                               | James Jeffrey Horgan | Director | 1210H0139: Conference call with S. Feldman (UBI), M. Abate (UBI), J. Klemas (UBI), M. Collins (RLF), K. Good (RLF), K. D'Emilia (PwC), D. Scotto (PwC) on escheat taxes. | \$530.00    | 0.80              | \$424.00     |
| 12/21/2010                                               | James Jeffrey Horgan | Director | 1210H0140: Meeting with M. Abate (UBI) and J. Klemas (UBI) on escheat taxes.                                                                                             | \$530.00    | 0.20              | \$106.00     |
| <b>Subtotal - Hours and Compensation for Tax Matters</b> |                      |          |                                                                                                                                                                          | <b>6.00</b> | <b>\$3,180.00</b> |              |

## Claims Analysis

|           |                      |          |                                                                                                                                                             |          |      |          |
|-----------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|------|----------|
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0141: Meet with R. Pytontek (UBI) on pre-petition vendor claims and issue raised by vendor as to whether they have their contract is subject to cure.. | \$530.00 | 0.20 | \$106.00 |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0142: Meeting with L. Nunez (UBI) on listings prepared for bankruptcy on employee litigation matters.                                                  | \$530.00 | 0.20 | \$106.00 |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0143: Prepare correspondence to M. Garvin (UBI) regarding pre-petition vendor claims.                                                                  | \$530.00 | 0.10 | \$53.00  |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0144: Review email with analyses from K. Simon (LMCO) on proposed process for settlement of 503(b)9 vendor merchandise claims.                         | \$530.00 | 0.30 | \$159.00 |

**URBAN BRANDS, INC., et al.**  
**PricewaterhouseCoopers LLP -**

**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services**  
**For the Period December 1, 2010 through December 31, 2010**

|           |                      |          |                                                                                                                                                                                                                                  | Total    |                    |
|-----------|----------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------|
| Date      | Name                 | Position | Description                                                                                                                                                                                                                      | Rate     | Hours Compensation |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0145: Call with K. Simon (LMCO) on 503b9 procedures/review requested.                                                                                                                                                       | \$530.00 | 0.20 \$106.00      |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0146: Prepare correspondence to S. Feldman (UBI) and M. Abate (UBI) on review of 503b9 claims.                                                                                                                              | \$530.00 | 0.20 \$106.00      |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0147: Discussion with D. Brown (UBI) on employee litigation and resolution process.                                                                                                                                         | \$530.00 | 0.20 \$106.00      |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0148: Meet with S. Eisenman (UBI) on her follow-up questions on shipping claim for damaged goods.                                                                                                                           | \$530.00 | 0.30 \$159.00      |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0149: Meet with R. Wells (UBI) regarding support for vendor claim amounts 503b9 needed to provide to K. Simon (LMCO)..                                                                                                      | \$530.00 | 0.50 \$265.00      |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0150: Discuss with L. Fernandez (UBI) regarding updated accounts payable report on 503b9 claims needed to be run to identify any credits/new invoices in system since last report run over 30 days ago for K. Simon (LMCO). | \$530.00 | 0.20 \$106.00      |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0151: Prepare correspondence to D. O'Brien and K. Simon (LMCO) on vendors with 503b9 claims with invoices and receiving reports.                                                                                            | \$530.00 | 0.30 \$159.00      |
| 12/3/2010 | James Jeffrey Horgan | Director | 1210H0152: Call with K. Simon (LMCO) on 503b9 claims.                                                                                                                                                                            | \$530.00 | 0.20 \$106.00      |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0153: Meeting with M. Abate (UBI) on claim details filed as part of the Schedule of Assets and Liabilities.                                                                                                                 | \$530.00 | 0.30 \$159.00      |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0154: Call with K. Simon (LMCO) regarding 503b9 settlement process.                                                                                                                                                         | \$530.00 | 0.10 \$53.00       |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0155: Call with K. Simon (LMCO) and M. Abate (UBI) to discuss 503b9 settlement process.                                                                                                                                     | \$530.00 | 0.30 \$159.00      |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0156: Discuss one pending settlement for merchandise vendor on 503b9 claims with M. Abate (UBI)..                                                                                                                           | \$530.00 | 0.10 \$53.00       |

**URBAN BRANDS, INC., et al.  
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**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

|           |                      |          |                                                                                                                                                                   | Total    |                    |
|-----------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------|
| Date      | Name                 | Position | Description                                                                                                                                                       | Rate     | Hours Compensation |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0157: Review/respond to email from K. Simon (LMCO) on proposed 503b9 claim settlement procedures..                                                           | \$530.00 | 0.30 \$159.00      |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0158: Meeting with M. Abate (UBI) on 503b9 claims resolution process.                                                                                        | \$530.00 | 0.10 \$53.00       |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0159: Call from M. Merchant (RLF) to provide overview and update on 503b9 claims reconciliation process.                                                     | \$530.00 | 0.30 \$159.00      |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0160: Discussion with M. Abate (UBI) on one creditor's claim and on his request for information needed to be provided to creditors on Proof of Claim forms.. | \$530.00 | 0.20 \$106.00      |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0161: Prepare/send follow-up information requested by M. Abate (UBI) on Proof of Claims notice forms to use.                                                 | \$530.00 | 0.30 \$159.00      |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0162: Review emails between M. Merchant (RLF) and Committee counsel on approval process for 503b9 creditor claims.                                           | \$530.00 | 0.10 \$53.00       |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0163: Review K. Good (RLF) email on follow-up needed on 2 admin claims with objections due to be filed in Court.                                             | \$530.00 | 0.20 \$106.00      |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0164: Meeting with M. Abate (UBI) regarding process for settlement of 503b9 claims.                                                                          | \$530.00 | 0.10 \$53.00       |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0165: Meeting with L. Fernandez (UBI) on C. Hershcopf's (Cooley) request for 503b9 claim detail..                                                            | \$530.00 | 0.60 \$318.00      |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0166: Prepare correspondence to M. Merchant (RLF) regarding answers to outstanding questions on 503b9 claims.                                                | \$530.00 | 0.40 \$212.00      |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0167: Meeting with L. Fernandez (UBI) on merchandise vendor reconciliations 503b9.                                                                           | \$530.00 | 0.30 \$159.00      |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0168: Meeting with A. Tedeschi (UBI) on reconciliation of Sept 21-30th stub rent calculation.                                                                | \$530.00 | 0.20 \$106.00      |



**URBAN BRANDS, INC., et al.**  
**PricewaterhouseCoopers LLP -**

**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services**  
**For the Period December 1, 2010 through December 31, 2010**

| Date      | Name                 | Position | Description                                                                                                                                                                       | Total    |       |              |
|-----------|----------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|           |                      |          |                                                                                                                                                                                   | Rate     | Hours | Compensation |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0169: Discuss with A. Tedeschi (UBI) on Debtors' Virgin Island store lease.                                                                                                  | \$530.00 | 0.10  | \$53.00      |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0170: Prepare email to M. Merchant (RLF) regarding 503b9 claim process.                                                                                                      | \$530.00 | 0.20  | \$106.00     |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0171: Call to M. Merchant (RLF) with M. Abate (UBI) on 503b9 claims process.                                                                                                 | \$530.00 | 0.10  | \$53.00      |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0172: Meet with M. Abate (UBI) on reconciling 503b9 claims.                                                                                                                  | \$530.00 | 0.40  | \$212.00     |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0173: Call from K. Simon (LMCO) on follow-up on process and procedures for 503b9 merchandise vendor claims..                                                                 | \$530.00 | 0.20  | \$106.00     |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0174: Call with P. Heath, K. Good, (RLF) and A. Tedeschi (UBI) regarding stub rent (Sept 21~ Sept 30th) computations.                                                        | \$530.00 | 0.50  | \$265.00     |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0175: Review email from P. Heath (RLF) on clarification on reconciling items regarding stub rent calculations.                                                               | \$530.00 | 0.10  | \$53.00      |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0176: Prepare email with M. Abate (UBI) to K. Simon (LMCO) and C. Herschopf (Cooley) on explanation of proposed 503b9 Letter and Waiver agreement to be signed by creditors. | \$530.00 | 0.40  | \$212.00     |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0177: Discuss with J. Kurylka (UBI) on stock certificates and management note and requests for changes.                                                                      | \$530.00 | 0.10  | \$53.00      |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0178: Review email from K. Good (RLF) regarding employee Fair Labor Toronto Dominions claim..                                                                                | \$530.00 | 0.30  | \$159.00     |
| 12/9/2010 | James Jeffrey Horgan | Director | 1210H0179: Meet with D. Brown (UBI) on Scott-Adams litigation/settlement..                                                                                                        | \$530.00 | 0.40  | \$212.00     |
| 12/9/2010 | James Jeffrey Horgan | Director | 1210H0180: Review email from K. Good (RLF) regarding Scott-Adams litigation and respond.                                                                                          | \$530.00 | 0.30  | \$159.00     |

**URBAN BRANDS, INC., et al.**  
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**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services**  
**For the Period December 1, 2010 through December 31, 2010**

| Date                                                         | Name                 | Position | Description                                                                                                                                           | Total        |       |                   |
|--------------------------------------------------------------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------|-------------------|
|                                                              |                      |          |                                                                                                                                                       | Rate         | Hours | Compensation      |
| 12/10/2010                                                   | James Jeffrey Horgan | Director | 1210H0181: Prepare and call with D. Brown (UBI), M. Abate (UBI), S. Feldman (UBI), P. Heath (RLF) and K. Good (RLF) regarding Scott-Adams litigation. | \$530.00     | 0.60  | \$318.00          |
| 12/13/2010                                                   | James Jeffrey Horgan | Director | 1210H0182: Email to K. Good (RLF) on notice of lawsuit filed by employee, C. Cao.                                                                     | \$530.00     | 0.20  | \$106.00          |
| 12/14/2010                                                   | James Jeffrey Horgan | Director | 1210H0183: Meet with M. Abate (UBI) on notice to send to counsel on pending 503b9 settlements and payments pending to be made..                       | \$530.00     | 0.40  | \$212.00          |
| 12/16/2010                                                   | James Jeffrey Horgan | Director | 1210H0184: Discuss 503b9 vendors and reconciliation with K. Simon (LMCO).                                                                             | \$530.00     | 0.30  | \$159.00          |
| 12/17/2010                                                   | James Jeffrey Horgan | Director | 1210H0185: Call from creditor regarding analysis of their asserted 503b9 claim.                                                                       | \$530.00     | 0.30  | \$159.00          |
| 12/20/2010                                                   | James Jeffrey Horgan | Director | 1210H0186: Meet with A. Tedeschi (UBI) on information stub rent calculation.                                                                          | \$530.00     | 0.20  | \$106.00          |
| 12/22/2010                                                   | James Jeffrey Horgan | Director | 1210H0187: Meet with R. Pyontek (UBI) to discuss liabilities subject to compromise for monthly reporting.                                             | \$530.00     | 0.30  | \$159.00          |
| 12/23/2010                                                   | James Jeffrey Horgan | Director | 1210H0188: Email to M. Abate (UBI) on follow-up requests on 503b9 claims and confirmation.                                                            | \$530.00     | 0.10  | \$53.00           |
| 12/28/2010                                                   | James Jeffrey Horgan | Director | 1210H0189: Meet with S. Feldman (UBI) on mechanics lien issue from M. Merchant (RLF).                                                                 | \$530.00     | 0.50  | \$265.00          |
| <b>Subtotal - Hours and Compensation for Claims Analysis</b> |                      |          |                                                                                                                                                       | <b>12.80</b> |       | <b>\$6,784.00</b> |

**Post-Closing Analyses for Asset Purchase Agreement**

|           |                      |          |                                                                              |          |      |          |
|-----------|----------------------|----------|------------------------------------------------------------------------------|----------|------|----------|
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0190: Meet with M. Abate (UBI) on reconciliation post-closing payables. | \$530.00 | 0.20 | \$106.00 |
|-----------|----------------------|----------|------------------------------------------------------------------------------|----------|------|----------|

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Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010

| Date      | Name                 | Position | Description                                                                                                                                                                                                               | Total    |       |              |
|-----------|----------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|           |                      |          |                                                                                                                                                                                                                           | Rate     | Hours | Compensation |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0191: Meet with I. Addo (UBI) on updated cash activity/transfer schedules for computation of net sales proceeds remaining in bank account.                                                                           | \$530.00 | 0.30  | \$159.00     |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0192: Update schedule of due to/due from UBI/New Ashley based on updated schedules from I. Addo (UBI) and L. Fernandez(UBI).                                                                                         | \$530.00 | 0.50  | \$265.00     |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0193: Meet with J. Klemas (UBI) on post-closing sales tax for 20 going-out-of-business (GOB) stores and allocation to New Ashley.                                                                                    | \$530.00 | 0.30  | \$159.00     |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0194: Continue review of J. Klemas (UBI) schedules of sales tax attributable to 20 GOB stores..                                                                                                                      | \$530.00 | 0.40  | \$212.00     |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0195: Review updated cash activity/transfer schedules for computation of net sales proceeds remaining in bank account.                                                                                               | \$530.00 | 0.50  | \$265.00     |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0196: Meeting with M. Abate (UBI) regarding sale proceeds remaining in bank account after consideration of post-closing debtor checks/wires to be transferred to new debtor Toronto Dominion Bank account.           | \$530.00 | 0.70  | \$371.00     |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0197: Prepare memorandum to P. Mandarino (PwC) and S. Feldman (UBI) and M. Abate (UBI) on open issues on Chapter 11 wind down issues, APA purchase price adjustments, inventory reconciliation, other estate issues. | \$530.00 | 1.20  | \$636.00     |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0198: Afternoon work sessions with P. Mandarino (PwC) on agenda for meeting with S. Feldman and M. Abate (UBI) and sale proceeds schedule.                                                                           | \$530.00 | 0.30  | \$159.00     |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0199: Meeting with S. Feldman (UBI), M. Abate (UBI), P. Mandarino (PwC) reviewing schedule of sale proceeds remaining in bank account after consideration of post-closing debtor checks/wires.                       | \$530.00 | 0.80  | \$424.00     |

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**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| Date      | Name                 | Position | Description                                                                                                                                                                                                                                  | Total    |       |              |
|-----------|----------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|           |                      |          |                                                                                                                                                                                                                                              | Rate     | Hours | Compensation |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0200: Questions from M. Abate (UBI) on process for next week on check disbursements.                                                                                                                                                    | \$530.00 | 0.30  | \$159.00     |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0201: Conference call with M. Abate (UBI) and G. Elkenani (Toronto Dominion Bank) on new Debtor bank account for remaining sale proceeds, establishment of on-line capability, check writing, account signors, wires and disbursements. | \$530.00 | 0.40  | \$212.00     |
| 12/1/2010 | James Jeffrey Horgan | Director | 1210H0202: Meeting with C. Concil (UBI) on her request for 2nd review of utility payments and ordinary course professional payment.                                                                                                          | \$530.00 | 0.60  | \$318.00     |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0203: Meet with G. Bashur (UBI) on RGIS invoice for approx \$80K inventory services performed at closing..                                                                                                                              | \$530.00 | 0.10  | \$53.00      |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0204: Review RGIS invoice and speak with E. Barbour (UBI) to compare to previous RGIS inventory service invoices.                                                                                                                       | \$530.00 | 0.20  | \$106.00     |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0205: Prepare memorandum on set-up of new Toronto Dominion bank account for remaining sale proceeds and send to M. Abate (UBI).                                                                                                         | \$530.00 | 0.80  | \$424.00     |
| 12/2/2010 | James Jeffrey Horgan | Director | 1210H0206: Meet with M. Abate (UBI) on status of transfer of funds to new Toronto Dominion bank account..                                                                                                                                    | \$530.00 | 0.20  | \$106.00     |
| 12/3/2010 | James Jeffrey Horgan | Director | 1210H0207: Meet with M. Abate (UBI) on cash reconciliation and update on transfer to new Toronto Dominion DIP bank account and additional reports to be run by accounts payable to verify 503b9 claims.                                      | \$530.00 | 0.20  | \$106.00     |
| 12/3/2010 | James Jeffrey Horgan | Director | 1210H0208: Meet with J. Kurylka (UBI) on Gardere law firm (ordinary course Chapter 11 law firm) October 2010 invoices and services provided.                                                                                                 | \$530.00 | 0.20  | \$106.00     |
| 12/3/2010 | James Jeffrey Horgan | Director | 1210H0209: Review inventory summary schedule and supporting analyses.                                                                                                                                                                        | \$530.00 | 2.50  | \$1,325.00   |

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**For the Period December 1, 2010 through December 31, 2010**

| Date      | Name                 | Position | Description                                                                                                                                                                          | Total    |       |              |
|-----------|----------------------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|           |                      |          |                                                                                                                                                                                      | Rate     | Hours | Compensation |
| 12/3/2010 | James Jeffrey Horgan | Director | 1210H0210: Meeting with J. Perrone (UBI) on wind down tasks remaining.                                                                                                               | \$530.00 | 0.70  | \$371.00     |
| 12/3/2010 | James Jeffrey Horgan | Director | 1210H0211: Meeting with E. Barbour (UBI) regarding results and reports utilized in computing inventory shrink results.                                                               | \$530.00 | 1.20  | \$636.00     |
| 12/3/2010 | James Jeffrey Horgan | Director | 1210H0212: Meet with L. Fernandez (UBI) to review merchandise vendor invoice for payment processing.                                                                                 | \$530.00 | 0.20  | \$106.00     |
| 12/3/2010 | James Jeffrey Horgan | Director | 1210H0213: Follow-up discussion with E. Barbour (UBI) on RGIS report needed to compare to physical inventory results.                                                                | \$530.00 | 0.20  | \$106.00     |
| 12/3/2010 | James Jeffrey Horgan | Director | 1210H0214: Meet with C. Conil (UBI) on review invoices for payment..                                                                                                                 | \$530.00 | 0.30  | \$159.00     |
| 12/3/2010 | James Jeffrey Horgan | Director | 1210H0215: Prepare email update to K. Simon (LMCO) on new Toronto Dominion DIP bank account with remaining net sale proceeds, accounting procedures to be followed, and background.. | \$530.00 | 0.40  | \$212.00     |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0216: Email from E. Barbour (UBI) on RGIS inventory backup utilized for reconciling count totals.                                                                               | \$530.00 | 0.10  | \$53.00      |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0217: Meet with R. Pyontek (UBI) on accounting backup and support for air conditioning unit purchased for Virgin Islands store.                                                 | \$530.00 | 0.20  | \$106.00     |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0218: Review/respond to email from M. Merchant (RLF).                                                                                                                           | \$530.00 | 0.10  | \$53.00      |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0219: Meeting with S. Feldman (UBI) on issues to be addressed in future meeting with P. Mandarino (PwC) and GBMP.                                                               | \$530.00 | 0.40  | \$212.00     |
| 12/6/2010 | James Jeffrey Horgan | Director | 1210H0220: Prepare update on open issues on purchase price reconciliation to provide to S. Feldman (UBI) and P. Mandarino (PwC).                                                     | \$530.00 | 0.80  | \$424.00     |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0221: Review of inventory files and reconciliation..                                                                                                                            | \$530.00 | 0.80  | \$424.00     |

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**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| Date      | Name                 | Position | Description                                                                                                                                                             | Total    |       |              |
|-----------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|           |                      |          |                                                                                                                                                                         | Rate     | Hours | Compensation |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0222: Email to S. Feldman (UBI) on question on their proposed inventory adjustment for inventory returned to vendor.                                               | \$530.00 | 0.80  | \$424.00     |
| 12/7/2010 | James Jeffrey Horgan | Director | 1210H0223: Meeting with E. Barbour (UBI) on open request on inventory reconciliation.                                                                                   | \$530.00 | 0.20  | \$106.00     |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0224: Meet with J. Perrone (UBI) on old co wind down update.                                                                                                       | \$530.00 | 0.20  | \$106.00     |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0225: Meet with E. Barbour (UBI) on reconciling inventory items.                                                                                                   | \$530.00 | 0.10  | \$53.00      |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0226: Discuss with R. Valero (GBMP) on open items/inventory reconciliation and other tasks.                                                                        | \$530.00 | 0.30  | \$159.00     |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0227: Discuss with G. Bashur (UBI) on inventory reconciliation items.                                                                                              | \$530.00 | 0.10  | \$53.00      |
| 12/8/2010 | James Jeffrey Horgan | Director | 1210H0228: Discussion with S. Feldman (UBI) on his proposed purchase price adjustment for inventory returned to vendor.                                                 | \$530.00 | 0.20  | \$106.00     |
| 12/9/2010 | James Jeffrey Horgan | Director | 1210H0229: Review morning emails open points to be discussed with professionals for Buyer & Debtor.                                                                     | \$530.00 | 0.20  | \$106.00     |
| 12/9/2010 | James Jeffrey Horgan | Director | 1210H0230: Review/respond to email from K. Simon (LMCO) on their open inventory testing questions.                                                                      | \$530.00 | 0.20  | \$106.00     |
| 12/9/2010 | James Jeffrey Horgan | Director | 1210H0231: Meeting with E. Barbour (UBI) on RGIS physical inventory reports and inventory reconciliations to RGIS counts.                                               | \$530.00 | 0.70  | \$371.00     |
| 12/9/2010 | James Jeffrey Horgan | Director | 1210H0232: Review and prepare questions on RGIS reports/schedules provided by E. Barbour (UBI) comparing to summary schedules on unit counts by store.                  | \$530.00 | 0.60  | \$318.00     |
| 12/9/2010 | James Jeffrey Horgan | Director | 1210H0233: Review/respond to emails from M. Collins (RLF) on scheduling call with S. Reisman (Curtis) on open issues with GBMP on proposed purchase price adjustments.. | \$530.00 | 0.10  | \$53.00      |

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**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| Date       | Name                 | Position | Description                                                                                                                                                                 | Total    |       |              |
|------------|----------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |          |                                                                                                                                                                             | Rate     | Hours | Compensation |
| 12/9/2010  | James Jeffrey Horgan | Director | 1210H0234: Meeting with E. Barbour (UBI) on inventory reconciliation and RGIS physical inventory counts.                                                                    | \$530.00 | 0.40  | \$212.00     |
| 12/9/2010  | James Jeffrey Horgan | Director | 1210H0235: Review updated schedule of UBI's book to RGIS physical inventory reconciliation analysis listing questions to discuss with G. Bashur (UBI) and E. Barbour (UBI). | \$530.00 | 1.20  | \$636.00     |
| 12/9/2010  | James Jeffrey Horgan | Director | 1210H0236: Meeting with G. Bashur (UBI) and E. Barbour (UBI) on inventory book to physical reconciliation.                                                                  | \$530.00 | 1.10  | \$583.00     |
| 12/9/2010  | James Jeffrey Horgan | Director | 1210H0237: Meeting with S. Feldman (UBI) and G. Bashur (UBI) on update on inventory reconciliation discussing remaining purchase price adjustments on inventory.            | \$530.00 | 0.20  | \$106.00     |
| 12/10/2010 | Perry Mandarin       | Partner  | 1210H0238: Prepare correspondence to S. Strasser (GBMP) re: administrative claims and post-closing adjustments.                                                             | \$780.00 | 0.90  | \$702.00     |
| 12/10/2010 | James Jeffrey Horgan | Director | 1210H0239: Meet with S. Feldman (UBI) on inventory reconciliation differences.                                                                                              | \$530.00 | 0.10  | \$53.00      |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0240: Review/respond to email from T. Barnes (Curtis) on post-closing APA adjustments.                                                                                 | \$530.00 | 0.10  | \$53.00      |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0241: Review Loughlin professional fee invoice for processing.                                                                                                         | \$530.00 | 0.10  | \$53.00      |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0242: Prepare listing of open issues regarding the APA post-closing adjustments.                                                                                       | \$530.00 | 0.50  | \$265.00     |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0243: Meeting with S. Feldman (UBI) on post-closing APA adjustments.                                                                                                   | \$530.00 | 0.40  | \$212.00     |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0244: Conference call with S. Feldman (UBI) regarding status of open issues on APA Post-Closing adjustments with S. Feldman (UBI) and M. Abate (UBI).                  | \$530.00 | 0.80  | \$424.00     |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0245: Email to M. Collins, K. Good, M. Merchant (RLF) on open issues listing on APA purchase price adjustments.                                                        | \$530.00 | 0.30  | \$159.00     |

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**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| Date       | Name                 | Position | Description                                                                                                                                                                                                    | Total    |       |              |
|------------|----------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |          |                                                                                                                                                                                                                | Rate     | Hours | Compensation |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0246: Review GBMP/New Ashley listing of post-closing adjustments to APA and open issues.                                                                                                                  | \$530.00 | 0.40  | \$212.00     |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0247: Prepare additional items to GBMP/New Ashley listing of post-closing adjustments and open issues.                                                                                                    | \$530.00 | 0.80  | \$424.00     |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0248: Review K. Good (RLF) email on additional items to review on GBMP/New Ashley listing of post-closing adjustments and open issues..                                                                   | \$530.00 | 0.10  | \$53.00      |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0249: Call to K. Good (RLF) on additional items to review on GBMP/New Ashley of post-closing adjustments and open issues.                                                                                 | \$530.00 | 0.10  | \$53.00      |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0250: Prepare and send email to S. Feldman (UBI) M. Abate (UBI), M. Collins, M. Merchant, K. Good (RLF) and P. Mandarino (PwC) with GBMP/New Ashley listing of post-closing adjustments and open issues.. | \$530.00 | 0.70  | \$371.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0251: Prepare schedule of update on inventory adjustments with explanation and send to M. Collins, M. Merchant and K. Good (RLF).                                                                         | \$530.00 | 0.60  | \$318.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0252: Review K. Falce (GBMP) email on analysis of proposed \$135K purchase price adjustment for inventory less than cost at October 28th for permanent markdowns.                                         | \$530.00 | 1.40  | \$742.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0253: Preparation for conference call with M. Collins (RLF) and P. Mandarino (PwC) on additions and new items to open list of purchase price adjustments.                                                 | \$530.00 | 0.20  | \$106.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0254: Conference call with M. Collins (RLF), K. Good (RLF) and P. Mandarino (PwC) on additions and new items to open list of purchase price adjustments.                                                  | \$530.00 | 0.80  | \$424.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0255: Review J. Klemas (UBI) schedule of personal property taxes payable..                                                                                                                                | \$530.00 | 0.30  | \$159.00     |



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For the Period December 1, 2010 through December 31, 2010**

| Date       | Name                 | Position | Description                                                                                                                                               | Total    |       |              |
|------------|----------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |          |                                                                                                                                                           | Rate     | Hours | Compensation |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0256: Discuss schedule of personal property taxes payable with J. Klemas (UBI).                                                                      | \$530.00 | 0.20  | \$106.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0257: Meet with S. Feldman (UBI) on inventory analyses on reconciliation of October 28th closing balance to RGIS physical inventory.                 | \$530.00 | 0.10  | \$53.00      |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0258: Prepare updated schedule of open APA potential purchase price adjustments and open issues and send to M. Collins (RLF) and P. Mandarino (PwC). | \$530.00 | 0.40  | \$212.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0259: Review email from S. Feldman (UBI) with updated inventory analyses and reconciliation..                                                        | \$530.00 | 0.30  | \$159.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0260: Review M. Collins (RLF) email with listing of revisions/additions to list of post closing APA/purchase price adjustments.                      | \$530.00 | 0.30  | \$159.00     |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0261: Meeting with S. Feldman (UBI) on New Ashley proposed adjustments to purchase price.                                                            | \$530.00 | 1.00  | \$530.00     |
| 12/15/2010 | James Jeffrey Horgan | Director | 1210H0262: Review/respond to email from V. Hodeau (Curtis) on post-closing APA true-up.                                                                   | \$530.00 | 0.10  | \$53.00      |
| 12/15/2010 | James Jeffrey Horgan | Director | 1210H0263: Meet with A. Tedeschi (UBI) on schedule of real estate taxes obligation by lease for 209 stores and distribution center.                       | \$530.00 | 0.10  | \$53.00      |
| 12/15/2010 | James Jeffrey Horgan | Director | 1210H0264: Review A. Tedeschi (UBI) schedule of real estate taxes obligation by lease for 209 stores and DC..                                             | \$530.00 | 0.30  | \$159.00     |
| 12/15/2010 | James Jeffrey Horgan | Director | 1210H0265: Meeting with A. Tedeschi (UBI) to discuss real estate tax schedule.                                                                            | \$530.00 | 0.20  | \$106.00     |
| 12/15/2010 | James Jeffrey Horgan | Director | 1210H0266: Prepare schedules on potential purchase price adjustments.                                                                                     | \$530.00 | 1.20  | \$636.00     |
| 12/15/2010 | James Jeffrey Horgan | Director | 1210H0267: Conference call with P. Mandarino (PwC) and M. Collins (RLF) on APA post closing issues.                                                       | \$530.00 | 0.50  | \$265.00     |

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## Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2010 through December 31, 2010

|                                                                                                 |                      |          |                                                                                                                                                                                             | Total        |                    |
|-------------------------------------------------------------------------------------------------|----------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------|
| Date                                                                                            | Name                 | Position | Description                                                                                                                                                                                 | Rate         | Hours Compensation |
| 12/15/2010                                                                                      | James Jeffrey Horgan | Director | 1210H0268: Review purchase price adjustments.                                                                                                                                               | \$530.00     | 1.70 \$901.00      |
| 12/15/2010                                                                                      | James Jeffrey Horgan | Director | 1210H0269: Call to K. Simon (LMCO) on meeting with GBMP.                                                                                                                                    | \$530.00     | 0.30 \$159.00      |
| 12/16/2010                                                                                      | James Jeffrey Horgan | Director | 1210H0270: Review email from S. Feldman (UBI) on GBMP proposed purchase price adjustments.                                                                                                  | \$530.00     | 0.20 \$106.00      |
| 12/17/2010                                                                                      | Perry Mandarino      | Partner  | 1210H0271: Prepare correspondence to S. Strasser (GBMP) re: administrative claims and post-closing adjustments.                                                                             | \$780.00     | 0.80 \$624.00      |
| 12/17/2010                                                                                      | James Jeffrey Horgan | Director | 1210H0272: Update to P. Mandarino (PwC) on store capital expenditures on APA open item listing.                                                                                             | \$530.00     | 0.10 \$53.00       |
| 12/21/2010                                                                                      | James Jeffrey Horgan | Director | 1210H0273: Meeting with A. Tedeschi (UBI) on request for September 2010 stub rent computations for APA potential purchase price adjustments.                                                | \$530.00     | 0.30 \$159.00      |
| 12/22/2010                                                                                      | James Jeffrey Horgan | Director | 1210H0274: Email from S. Feldman (UBI) on status of receiving inventory reports to show non-saleable merchandise.                                                                           | \$530.00     | 0.30 \$159.00      |
| 12/22/2010                                                                                      | James Jeffrey Horgan | Director | 1210H0275: Email to P. Mandarino (PwC) and K. Simon (RLF) on additional non-saleable adjustment for merchandise.                                                                            | \$530.00     | 0.10 \$53.00       |
| <b>Subtotal - Hours and Compensation for Post-Closing Analyses for Asset Purchase Agreement</b> |                      |          |                                                                                                                                                                                             | <b>39.80</b> | <b>\$21,519.00</b> |
| <b>Post-Closing/Post-Petition Disbursement Review</b>                                           |                      |          |                                                                                                                                                                                             |              |                    |
| 12/4/2010                                                                                       | James Jeffrey Horgan | Director | 1210H0276: Review/respond to emails from S. Strasser (GBMP) and S. Feldman (UBI) on accounting for capital expenditure pre-closing for air conditioning unit for UBI's Virgin Island store. | \$530.00     | 0.20 \$106.00      |
| 12/6/2010                                                                                       | James Jeffrey Horgan | Director | 1210H0277: Email to M. Collins and K. Good (RLF) regarding post-petition purchase of store air conditioning unit.                                                                           | \$530.00     | 0.10 \$53.00       |

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For the Period December 1, 2010 through December 31, 2010

| Date       | Name                 | Position | Description                                                                                                                                    | Total    |       |              |
|------------|----------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |          |                                                                                                                                                | Rate     | Hours | Compensation |
| 12/7/2010  | James Jeffrey Horgan | Director | 1210H0278: Meet with R. Pyontek (UBI) regarding approvals for ordinary course professionals.                                                   | \$530.00 | 0.20  | \$106.00     |
| 12/8/2010  | James Jeffrey Horgan | Director | 1210H0279: Update with A. Rosen (PwC) on outstanding post-petition administrative claims.                                                      | \$530.00 | 0.10  | \$53.00      |
| 12/8/2010  | James Jeffrey Horgan | Director | 1210H0280: Review request from R. Pyontek (UBI) on approval of invoice.                                                                        | \$530.00 | 0.10  | \$53.00      |
| 12/8/2010  | James Jeffrey Horgan | Director | 1210H0281: Review request from C. Conil (UBI) on approval of vendor invoice for post-petition charges.                                         | \$530.00 | 0.10  | \$53.00      |
| 12/8/2010  | James Jeffrey Horgan | Director | 1210H0282: Meet with R. Pyontek (UBI) on accrued Chapter 11 professional fees.                                                                 | \$530.00 | 0.10  | \$53.00      |
| 12/9/2010  | James Jeffrey Horgan | Director | 1210H0283: Review other post-petition invoices and prepare notes to discuss with M. Abate and R. Pyontek (UBI).                                | \$530.00 | 0.70  | \$371.00     |
| 12/9/2010  | James Jeffrey Horgan | Director | 1210H0284: Meet with R. Pyontek (UBI) on post-petition invoices/review and processing.                                                         | \$530.00 | 0.50  | \$265.00     |
| 12/9/2010  | James Jeffrey Horgan | Director | 1210H0285: Email to P. Heath (RLF) on ordinary course law firm's post-petition invoices.                                                       | \$530.00 | 0.10  | \$53.00      |
| 12/9/2010  | James Jeffrey Horgan | Director | 1210H0286: Prepare email to P. Heath (RLF) on Puerto Rico law firms request for payment.                                                       | \$530.00 | 0.10  | \$53.00      |
| 12/10/2010 | James Jeffrey Horgan | Director | 1210H0287: Meet with C. Conil (UBI) regarding post-petition invoices to be paid.                                                               | \$530.00 | 0.90  | \$477.00     |
| 12/10/2010 | James Jeffrey Horgan | Director | 1210H0288: Meet with M. Abate (UBI) on service charges for post-petition period for web based data site for potential investors due-diligence. | \$530.00 | 0.10  | \$53.00      |
| 12/10/2010 | James Jeffrey Horgan | Director | 1210H0289: Provide to R. Pyontek (UBI) for process for October Monthly Operating Report and post-petition accounts payable.                    | \$530.00 | 0.10  | \$53.00      |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0290: Address questions from J. Perrone (UBI) on post-petition accounts payable balances.                                                 | \$530.00 | 0.20  | \$106.00     |

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**Details of Hours and Compensation by Project and Date - Hourly Professional Services**  
**For the Period December 1, 2010 through December 31, 2010**

**Exhibit C-2**

| Date       | Name                 | Position | Description                                                                                                                                          | Total    |       |              |
|------------|----------------------|----------|------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |          |                                                                                                                                                      | Rate     | Hours | Compensation |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0291: Meet with I. Addo (UBI) on cash transfer/balance required from Toronto Dominion account to Bank of America account for UBI disbursements. | \$530.00 | 0.20  | \$106.00     |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0292: Meeting with R. Pyontek (UBI) regarding Chapter 11 professional monthly fee statements/accounting and W-9s needed.                        | \$530.00 | 0.10  | \$53.00      |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0293: Meet with R. Pyontek (UBI) on accruals for Chapter 11 professional fees.                                                                  | \$530.00 | 0.30  | \$159.00     |
| 12/13/2010 | James Jeffrey Horgan | Director | 1210H0294: Prepare email to R. Pyontek (UBI) on requested accruals for Ch 11 professional fees..                                                     | \$530.00 | 0.10  | \$53.00      |
| 12/14/2010 | James Jeffrey Horgan | Director | 1210H0295: Meeting with R. Pyontek (UBI) on his question on invoice to approve for payment.                                                          | \$530.00 | 0.10  | \$53.00      |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0296: Review of L. Fernandez (UBI) email with updated post-petition accounts payable detail schedule and check run reports.                     | \$530.00 | 0.30  | \$159.00     |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0297: Meet with L. Fernandez (UBI) regarding post petition accounts payable analysis.                                                           | \$530.00 | 0.10  | \$53.00      |
| 12/16/2010 | James Jeffrey Horgan | Director | 1210H0298: Meeting with C. Conil (UBI) on review of invoices to be paid for expenses post-petition and post-closing as allocated by company staff.   | \$530.00 | 0.60  | \$318.00     |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0299: Meet with M. Abate (UBI) on review of post-petition service provider invoices to be paid.                                                 | \$530.00 | 0.10  | \$53.00      |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0300: Discuss post-petition service provider invoices to be approved with L. Fernandez (UBI)..                                                  | \$530.00 | 0.10  | \$53.00      |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0301: Review post-petition service provider invoices and accounts payable listing from L. Fernandez (UBI).                                      | \$530.00 | 0.10  | \$53.00      |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0302: Meeting with M. Abate (UBI) regarding schedule of UBI Chapter 11 disbursements post November 26th to December 15th..                      | \$530.00 | 0.20  | \$106.00     |

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**Details of Hours and Compensation by Project and Date - Hourly Professional Services**  
**For the Period December 1, 2010 through December 31, 2010**

**Exhibit C-2**

|            |                      |          |                                                                                                                                                                                           | Total    |                    |
|------------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------|
| Date       | Name                 | Position | Description                                                                                                                                                                               | Rate     | Hours Compensation |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0303: Meet with I. Addo (UBI) and L. Fernandez (UBI) on M. Abate's (UBI) request and need to validate payable listing.                                                               | \$530.00 | 0.40 \$212.00      |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0304: Follow-up discussion with M. Abate (UBI) on L. Fernandez (UBI) revisions to post-November 26th disbursement listing needed.                                                    | \$530.00 | 0.20 \$106.00      |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0305: Meeting with I. Addo (UBI) and C. Colin (UBI) on review of checks/wires post-November 26th for reimbursement funding from Toronto Dominion account to Bank of America account. | \$530.00 | 1.40 \$742.00      |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0306: Meeting with M. Abate (UBI) on computed amount to fund from Toronto Dominion Account to Bank of America account.                                                               | \$530.00 | 0.30 \$159.00      |
| 12/17/2010 | James Jeffrey Horgan | Director | 1210H0307: Request from C. Conil (UBI) to review vendor invoices needed to be paid this afternoon.                                                                                        | \$530.00 | 0.40 \$212.00      |
| 12/20/2010 | James Jeffrey Horgan | Director | 1210H0308: Meet with R. Pyontek (RLF) on certificates of no objection for Chapter 11 professional fees and checks to be released for these fees.                                          | \$530.00 | 0.10 \$53.00       |
| 12/20/2010 | James Jeffrey Horgan | Director | 1210H0309: Call from S. Cubbon (PwC) on update on Intralinks documents needed.                                                                                                            | \$530.00 | 0.10 \$53.00       |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0310: Meet R. Pyontek (UBI) and L. Fernandez (UBI) on post-petition vendor invoices to be approved for payment.                                                                      | \$530.00 | 0.20 \$106.00      |
| 12/21/2010 | James Jeffrey Horgan | Director | 1210H0311: Follow-up work session with L. Fernandez (UBI) on revised computations on breakouts of pre-petition, post-petition and post-sale expenses.                                     | \$530.00 | 0.30 \$159.00      |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0312: Email from C. Conil (UBI) on invoices to be processed.                                                                                                                         | \$530.00 | 0.20 \$106.00      |

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**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services**  
**For the Period December 1, 2010 through December 31, 2010**

| Date       | Name                 | Position | Description                                                                                                                                                                         | Rate     | Hours | Total        |  |
|------------|----------------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|--|
|            |                      |          |                                                                                                                                                                                     |          |       | Compensation |  |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0313: Meet with I. Addo (UBI) on request for me from M. Abate (UBI) to review proposed UBI Chapter 11 Toronto Dominion Bank account cash management agreement.                 | \$530.00 | 0.20  | \$106.00     |  |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0314: Review email from G. Bashur (UBI) from service provider on invoices charges for discontinuation of service.                                                              | \$530.00 | 0.10  | \$53.00      |  |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0315: Meet with G. Bashur (UBI) on resolution of charges from service provider.                                                                                                | \$530.00 | 0.10  | \$53.00      |  |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0316: Review email from K. Good (RLF) on post-petition accrued expenses/fees.                                                                                                  | \$530.00 | 0.10  | \$53.00      |  |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0317: Discuss K. Good (RLF) request on post-petition accrued expenses.                                                                                                         | \$530.00 | 0.30  | \$159.00     |  |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0318: Follow-up questions from I. Addo (UBI) on new cash management agreement.                                                                                                 | \$530.00 | 0.30  | \$159.00     |  |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0319: Follow-up question from R. Pyontek (UBI) on post-petition invoices.                                                                                                      | \$530.00 | 0.10  | \$53.00      |  |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0320: Follow-up on Intralinks User Activity Report requested and update to G. Bashur (UBI).                                                                                    | \$530.00 | 0.40  | \$212.00     |  |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0321: Request from C. Conil (UBI) to review vendor invoices needed to be paid.                                                                                                 | \$530.00 | 0.10  | \$53.00      |  |
| 12/22/2010 | James Jeffrey Horgan | Director | 1210H0322: Meet with R. Pyontek (UBI) to discuss review process/approvals for critical post-petition vendor invoices.                                                               | \$530.00 | 0.30  | \$159.00     |  |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0323: Meet with I. Addo (UBI) on cash transfer needed from UBI's Toronto Dominion Bank account to fund UBI Chapter 11 expenses to clear in UBI's Bank of America bank account. | \$530.00 | 0.30  | \$159.00     |  |

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Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010

| Date       | Name                 | Position | Description                                                                                                                                                               | Rate     | Hours | Compensation | Total |
|------------|----------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|-------|
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0324: Meet with C. Conil (UBI) on invoices to be approved and computation of funds to be transferred from Toronto Dominion Bank account to Bank of America account.. | \$530.00 | 0.70  | \$371.00     |       |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0325: Follow-up with R. Pyontek (UBI) on expenses requested by RLF counsel to be released next week before year-end.                                                 | \$530.00 | 0.10  | \$53.00      |       |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0326: Email to M. Merchant (RLF) on potential mechanics lien to be filed at store by Total Comfort.                                                                  | \$530.00 | 0.20  | \$106.00     |       |
| 12/23/2010 | James Jeffrey Horgan | Director | 1210H0327: Email to K. Good (RLF) on issue with deductible insurance claim outstanding from previous litigation matter.                                                   | \$530.00 | 0.20  | \$106.00     |       |
| 12/28/2010 | James Jeffrey Horgan | Director | 1210H0328: Review/respond to email from C. Conil (UBI) on disbursements to be reviewed for payment..                                                                      | \$530.00 | 0.30  | \$159.00     |       |
| 12/28/2010 | James Jeffrey Horgan | Director | 1210H0329: Meeting with C. Conil (UBI) on UBI expenses to be reviewed with allocations between pre-petition, post-petition and post-closing periods..                     | \$530.00 | 1.30  | \$689.00     |       |
| 12/28/2010 | James Jeffrey Horgan | Director | 1210H0330: Review invoice and support from First Funding regarding D&O insurance to be approved for payment..                                                             | \$530.00 | 0.30  | \$159.00     |       |
| 12/28/2010 | James Jeffrey Horgan | Director | 1210H0331: Email to M. Collins, M. Merchant, K. Good (RLF), P. Mandarino (PwC), S. Feldman & M. Abate (UBI) on continuation of post-closing D&O insurance..               | \$530.00 | 0.20  | \$106.00     |       |
| 12/28/2010 | James Jeffrey Horgan | Director | 1210H0332: Meetings with G. Bashur (UBI), R. Pyontek (UBI), C. Conil(UBI) on total post-petition UBI accounts payable still to be paid.                                   | \$530.00 | 0.40  | \$212.00     |       |
| 12/29/2010 | James Jeffrey Horgan | Director | 1210H0333: Review ordinary course professional payments needed to be paid.                                                                                                | \$530.00 | 0.30  | \$159.00     |       |

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**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| Date                                                                                        | Name                 | Position | Description                                                                                                                                                                | Total        |                   |              |
|---------------------------------------------------------------------------------------------|----------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|-------------------|--------------|
|                                                                                             |                      |          |                                                                                                                                                                            | Rate         | Hours             | Compensation |
| 12/29/2010                                                                                  | James Jeffrey Horgan | Director | 1210H0334: Review email from L. Fernandez (UBI) clarification on another ordinary course professional's payment.                                                           | \$530.00     | 0.10              | \$53.00      |
| 12/29/2010                                                                                  | James Jeffrey Horgan | Director | 1210H0335: Call to L. Fernandez (UBI) on follow-up on her emails-post-petition invoices to be paid.                                                                        | \$530.00     | 0.10              | \$53.00      |
| 12/29/2010                                                                                  | James Jeffrey Horgan | Director | 1210H0336: Review/respond to email from K. Good (RLF) on approvals for additional ordinary course vendor payments.                                                         | \$530.00     | 0.10              | \$53.00      |
| 12/30/2010                                                                                  | James Jeffrey Horgan | Director | 1210H0337: Review morning email from M. Abate (UBI) on need for C. Conil (UBI) & L. Fernandez (UBI) to reconcile disbursements in UBI accounts between UBI and New Ashley. | \$530.00     | 0.10              | \$53.00      |
| 12/30/2010                                                                                  | James Jeffrey Horgan | Director | 1210H0338: Review follow-up email from C. Conil (UBI) on post-petition payments.                                                                                           | \$530.00     | 0.10              | \$53.00      |
| 12/30/2010                                                                                  | James Jeffrey Horgan | Director | 1210H0339: Email to C. Conil (UBI) regarding vendor payments.                                                                                                              | \$530.00     | 0.10              | \$53.00      |
| 12/30/2010                                                                                  | James Jeffrey Horgan | Director | 1210H0340: Review emails with attached invoice details from C. Conil (UBI).                                                                                                | \$530.00     | 0.30              | \$159.00     |
| 12/30/2010                                                                                  | James Jeffrey Horgan | Director | 1210H0341: Call to C. Conil (UBI) on further support needed on requested payments to be released.                                                                          | \$530.00     | 0.20              | \$106.00     |
| 12/30/2010                                                                                  | James Jeffrey Horgan | Director | 1210H0342: Call to L. Fernandez (UBI) on follow-up on C. Conil (UBI) support package regarding vendor invoices.                                                            | \$530.00     | 0.10              | \$53.00      |
| 12/30/2010                                                                                  | James Jeffrey Horgan | Director | 1210H0343: Review email from M. Abate (UBI) on follow-up next week needed on expense allocations for payments to be released today.                                        | \$530.00     | 0.10              | \$53.00      |
| <b>Subtotal - Hours and Compensation for Post-Closing/Post-Petition Disbursement Review</b> |                      |          |                                                                                                                                                                            | <b>17.10</b> | <b>\$9,063.00</b> |              |



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**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services**  
**For the Period December 1, 2010 through December 31, 2010**

|                                   |                      |          |                                                                                                                                                                                        | Total    |                    |
|-----------------------------------|----------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------------------|
| Date                              | Name                 | Position | Description                                                                                                                                                                            | Rate     | Hours Compensation |
| <b>Asset Analysis of Recovery</b> |                      |          |                                                                                                                                                                                        |          |                    |
| 12/2/2010                         | James Jeffrey Horgan | Director | 1210H0344: Meeting with S. Eisemann (UBI) on insurance claim submitted by UBI against K-Line on damages on jeans shipped.                                                              | \$530.00 | 0.30 \$159.00      |
| 12/2/2010                         | James Jeffrey Horgan | Director | 1210H0345: Meeting with M. Abate (UBI) on transfer of sale proceeds to a new UBI Chapter 11 Toronto Dominion bank account.                                                             | \$530.00 | 0.50 \$265.00      |
| 12/8/2010                         | James Jeffrey Horgan | Director | 1210H0346: Send email to P. Heath and K. Good (RLF) on overview of proposed settlement of damaged merchandise payment requested from ocean shipper K-Line.                             | \$530.00 | 0.40 \$212.00      |
| 12/9/2010                         | James Jeffrey Horgan | Director | 1210H0347: Prepare email to S. Eisemann (UBI) on proposed settlement with K-Line ocean transport for \$4,800 (85%) of damaged jean merchandise.                                        | \$530.00 | 0.30 \$159.00      |
| 12/9/2010                         | James Jeffrey Horgan | Director | 1210H0348: Prepare question from S. Eisemann (UBI) on another potential freight claim against Horizon Line.                                                                            | \$530.00 | 0.10 \$53.00       |
| 12/17/2010                        | James Jeffrey Horgan | Director | 1210H0349: Review insurance claim refund check received by UBI and note for follow-up with M. Abate (UBI).                                                                             | \$530.00 | 0.10 \$53.00       |
| 12/28/2010                        | James Jeffrey Horgan | Director | 1210H0350: Meet with S. Feldman (UBI) on status of open litigation items recovery/demand letters for pre-petition payments on UBI management notes.                                    | \$530.00 | 0.20 \$106.00      |
| 12/29/2010                        | James Jeffrey Horgan | Director | 1210H0351: Email to J. Alexander (Bank of America) on request for detail behind letters of credit and cash backing letters of credit needed for balances for Monthly Operating Report. | \$530.00 | 0.20 \$106.00      |

|                                                                         |             |                   |
|-------------------------------------------------------------------------|-------------|-------------------|
| <b>Subtotal - Hours and Compensation for Asset Analysis of Recovery</b> | <b>2.10</b> | <b>\$1,113.00</b> |
|-------------------------------------------------------------------------|-------------|-------------------|

|                                                                              |               |                    |
|------------------------------------------------------------------------------|---------------|--------------------|
| <b>Subtotal - Hours and Compensation for Restructuring Advisory Services</b> | <b>157.00</b> | <b>\$82,143.00</b> |
|------------------------------------------------------------------------------|---------------|--------------------|

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**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| for the period December 1, 2010 through December 31, 2010 |                      |                               |                                                                                                                                                              |          |       |                    |
|-----------------------------------------------------------|----------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------------|
| Date                                                      | Name                 | Position                      | Description                                                                                                                                                  | Rate     | Hours | Total Compensation |
| Bankruptcy Requirements and Obligations                   |                      |                               |                                                                                                                                                              |          |       |                    |
| Monthly, Interim, and Final Fee Applications              |                      |                               |                                                                                                                                                              |          |       |                    |
| 12/3/2010                                                 | Shonda M Finseth     | Senior Associate (Bankruptcy) | 1210H0352: Review the WIP Report and consultations with A. Rosen (PwC) regarding the September through November 2010 Monthly Fee Application to be prepared. | \$290.00 | 0.70  | \$203.00           |
| 12/3/2010                                                 | Shonda M Finseth     | Senior Associate (Bankruptcy) | 1210H0353: Review the Compensation Order procedures.                                                                                                         | \$290.00 | 0.50  | \$145.00           |
| 12/6/2010                                                 | James Jeffrey Horgan | Director                      | 1210H0354: Review the First Monthly Fee Application draft exhibits.                                                                                          | \$530.00 | 1.30  | \$689.00           |
| 12/6/2010                                                 | Shonda M Finseth     | Senior Associate (Bankruptcy) | 1210H0355: Meeting with A. Schiltz (PwC) to discuss preparation of the September through November 2010 Monthly Fee Application.                              | \$290.00 | 1.30  | \$377.00           |
| 12/6/2010                                                 | Anna M Schiltz       | Associate (Bankruptcy)        | 1210H0356: Meeting with S. Finseth (PwC) to discuss preparation of the September through November 2010 Monthly Fee Application.                              | \$225.00 | 1.30  | \$292.50           |
| 12/6/2010                                                 | Anna M Schiltz       | Associate (Bankruptcy)        | 1210H0357: Assemble the time consolidator for the September through November 2010 First Monthly Fee Application.                                             | \$225.00 | 1.70  | \$382.50           |
| 12/9/2010                                                 | James Jeffrey Horgan | Director                      | 1210H0358: Prepare correspondence to K. Good (RLF) on information needed from Court docket on professional fees.                                             | \$530.00 | 0.10  | \$53.00            |
| 12/9/2010                                                 | James Jeffrey Horgan | Director                      | 1210H0359: Meet with R. Pyontek (UBI) on professional fee information provided by K. Good (RLF).                                                             | \$530.00 | 0.10  | \$53.00            |
| 12/9/2010                                                 | James Jeffrey Horgan | Director                      | 1210H0360: Prepare correspondence to K. Good (RLF) on information needed from Court docket on Ch 11 professional fee applications..                          | \$530.00 | 0.10  | \$53.00            |
| 12/16/2010                                                | Anna M Schiltz       | Associate (Bankruptcy)        | 1210H0361: Prepare the expense consolidator for the September through November 2010 First Monthly Fee Application.                                           | \$225.00 | 4.00  | \$900.00           |

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**Exhibit C-2**

**Details of Hours and Compensation by Project and Date - Hourly Professional Services**  
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| Date       | Name             | Position                         | Description                                                                                                                                                             | Rate     | Hours | Total        |  |
|------------|------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|--|
|            |                  |                                  |                                                                                                                                                                         |          |       | Compensation |  |
| 12/16/2010 | Shonda M Finseth | Senior Associate<br>(Bankruptcy) | 1210H0362: Review the September through November 2010 time consolidator and reconcile.                                                                                  | \$290.00 | 3.50  | \$1,015.00   |  |
| 12/17/2010 | Anna M Schiltz   | Associate<br>(Bankruptcy)        | 1210H0363: Review the September through November 2010 time consolidator.                                                                                                | \$225.00 | 2.00  | \$450.00     |  |
| 12/17/2010 | Shonda M Finseth | Senior Associate<br>(Bankruptcy) | 1210H0364: Review the September through November 2010 time consolidator and provide feedback to A. Schiltz (PwC).                                                       | \$290.00 | 0.70  | \$203.00     |  |
| 12/17/2010 | Shonda M Finseth | Senior Associate<br>(Bankruptcy) | 1210H0365: Review the September through November 2010 time consolidator reconciling items for J. Hogan (PwC); consultation call with J. Hogan (PwC) regarding the same. | \$290.00 | 1.70  | \$493.00     |  |
| 12/18/2010 | Anna M Schiltz   | Associate<br>(Bankruptcy)        | 1210H0366: Review the September through November 2010 time consolidator.                                                                                                | \$225.00 | 3.50  | \$787.50     |  |
| 12/18/2010 | Anna M Schiltz   | Associate<br>(Bankruptcy)        | 1210H0367: Review the September through November 2010 time consolidator.                                                                                                | \$225.00 | 2.50  | \$562.50     |  |
| 12/20/2010 | Anna M Schiltz   | Associate<br>(Bankruptcy)        | 1210H0368: Review the September through November 2010 expense consolidator.                                                                                             | \$225.00 | 4.00  | \$900.00     |  |
| 12/20/2010 | Anna M Schiltz   | Associate<br>(Bankruptcy)        | 1210H0369: Review the September through November 2010 expense consolidator.                                                                                             | \$225.00 | 3.00  | \$675.00     |  |
| 12/20/2010 | Shonda M Finseth | Senior Associate<br>(Bankruptcy) | 1210H0370: Review the September through November 2010 Expense consolidator.                                                                                             | \$290.00 | 0.50  | \$145.00     |  |
| 12/20/2010 | Shonda M Finseth | Senior Associate<br>(Bankruptcy) | 1210H0371: Review the September through November 2010 time consolidator open items and prepare email to A. Rosen (PwC) regarding the same.                              | \$290.00 | 0.30  | \$87.00      |  |
| 12/21/2010 | Anna M Schiltz   | Associate<br>(Bankruptcy)        | 1210H0372: Review the September through November 2010 time consolidator.                                                                                                | \$225.00 | 4.00  | \$900.00     |  |
| 12/21/2010 | Anna M Schiltz   | Associate<br>(Bankruptcy)        | 1210H0373: Continue to review the September through November 2010 time consolidator.                                                                                    | \$225.00 | 3.00  | \$675.00     |  |

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**Details of Hours and Compensation by Project and Date - Hourly Professional Services  
For the Period December 1, 2010 through December 31, 2010**

| Date       | Name                 | Position                         | Description                                                                                                                   | Total    |       |              |
|------------|----------------------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------|-------|--------------|
|            |                      |                                  |                                                                                                                               | Rate     | Hours | Compensation |
| 12/21/2010 | Shonda M Finseth     | Senior Associate<br>(Bankruptcy) | 1210H0374: Review the September through November 2010 Monthly Fee Application and provide comments to A. Schiltz (PwC).       | \$290.00 | 0.50  | \$145.00     |
| 12/21/2010 | Shonda M Finseth     | Senior Associate<br>(Bankruptcy) | 1210H0375: Address open items and review comments from A. Schiltz (PwC) and update the time consolidator accordingly.         | \$290.00 | 1.30  | \$377.00     |
| 12/21/2010 | Shonda M Finseth     | Senior Associate<br>(Bankruptcy) | 1210H0376: Review the Retention Application for preparation of the September through November 2010 Fee Application Narrative. | \$290.00 | 0.70  | \$203.00     |
| 12/22/2010 | Adam Rosen           | Manager                          | 1210H0377: Review and revise the First Interim Fee Application and distribute to Counsel for filing.                          | \$450.00 | 0.60  | \$270.00     |
| 12/22/2010 | Perry Mandarin       | Partner                          | 1210H0378: Review the First Interim Fee Application.                                                                          | \$780.00 | 0.50  | \$390.00     |
| 12/22/2010 | Tanya K Hase         | Associate<br>(Bankruptcy)        | 1210H0379: Generate exhibits and review time details for the First Monthly Fee Application.                                   | \$225.00 | 4.30  | \$967.50     |
| 12/22/2010 | Tanya K Hase         | Associate<br>(Bankruptcy)        | 1210H0380: Continue to generate exhibits and review time details for the First Monthly Fee Application.                       | \$225.00 | 3.00  | \$675.00     |
| 12/22/2010 | James Jeffrey Horgan | Director                         | 1210H0381: Call from S. Finseth (PwC) regarding the First Monthly Fee Application.                                            | \$530.00 | 0.20  | \$106.00     |
| 12/22/2010 | Anna M Schiltz       | Associate<br>(Bankruptcy)        | 1210H0382: Review the September through November 2010 time consolidator.                                                      | \$225.00 | 4.00  | \$900.00     |
| 12/22/2010 | Anna M Schiltz       | Associate<br>(Bankruptcy)        | 1210H0383: Continue to review the September through November 2010 time consolidator.                                          | \$225.00 | 4.00  | \$900.00     |
| 12/22/2010 | Shonda M Finseth     | Senior Associate<br>(Bankruptcy) | 1210H0384: Review the September through November 2010 Expense consolidator.                                                   | \$290.00 | 0.70  | \$203.00     |
| 12/22/2010 | Shonda M Finseth     | Senior Associate<br>(Bankruptcy) | 1210H0385: Meeting with J. Horgan (PwC) regarding the First Monthly Fee Application.                                          | \$290.00 | 0.70  | \$203.00     |

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## Details of Hours and Compensation by Project and Date - Hourly Professional Services

For the Period December 1, 2010 through December 31, 2010

|                                                                                    |                      |                                  |                                                                                                                                                              |          | Total  |              |
|------------------------------------------------------------------------------------|----------------------|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|--------|--------------|
| Date                                                                               | Name                 | Position                         | Description                                                                                                                                                  | Rate     | Hours  | Compensation |
| 12/22/2010                                                                         | Shonda M Finseth     | Senior Associate<br>(Bankruptcy) | 1210H0386: Discuss PwC's Retention Order with J. Finocchiaro (Richards Layton & Finger) to determine Monthly Fee Application procedures.                     | \$290.00 | 0.30   | \$87.00      |
| 12/22/2010                                                                         | Shonda M Finseth     | Senior Associate<br>(Bankruptcy) | 1210H0387: Review the September through November 2010 Monthly Fee Application draft exhibits and send to A. Rosen (PwC) for review.                          | \$290.00 | 2.80   | \$812.00     |
| 12/23/2010                                                                         | James Jeffrey Horgan | Director                         | 1210H0388: Review/respond to questions from S. Finseth (PwC) on regarding the First Monthly Fee Application.                                                 | \$530.00 | 0.90   | \$477.00     |
| 12/23/2010                                                                         | Anna M Schiltz       | Associate<br>(Bankruptcy)        | 1210H0389: Review the September through November 2010 time consolidator.                                                                                     | \$225.00 | 4.00   | \$900.00     |
| 12/23/2010                                                                         | Anna M Schiltz       | Associate<br>(Bankruptcy)        | 1210H0390: Prepare September through November 2010 First Monthly Fee Application exhibits.                                                                   | \$225.00 | 4.00   | \$900.00     |
| 12/23/2010                                                                         | Shonda M Finseth     | Senior Associate<br>(Bankruptcy) | 1210H0391: Prepare email to J. Horgan (PwC) regarding the September through November 2010 Monthly Fee Application.                                           | \$290.00 | 0.10   | \$29.00      |
| 12/23/2010                                                                         | Shonda M Finseth     | Senior Associate<br>(Bankruptcy) | 1210H0392: Finalize the September through November 2010 Monthly Fee Application including: review the exhibits, consolidator, and Fee Application Narrative. | \$290.00 | 2.20   | \$638.00     |
| 12/23/2010                                                                         | Shonda M Finseth     | Senior Associate<br>(Bankruptcy) | 1210H0393: Review the draft September through November 2010 Fee Statement.                                                                                   | \$290.00 | 0.20   | \$58.00      |
| Subtotal - Hours and Compensation for Monthly, Interim, and Final Fee Applications |                      |                                  |                                                                                                                                                              |          | 74.80  | \$19,281.50  |
| Subtotal - Hours and Compensation for Bankruptcy Requirements and Obligations      |                      |                                  |                                                                                                                                                              |          | 74.80  | \$19,281.50  |
| Total Hours and Compensation                                                       |                      |                                  |                                                                                                                                                              |          | 231.80 | \$101,424.50 |