

EXHIBIT A

[Mandarino Declaration]

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
Urban Brands, Inc., <u>et al.</u> , ¹)	Case No. 10-13005 (KJC)
)	
Debtors.)	Jointly Administered
)	

**DECLARATION OF PERRY MANDARINO IN SUPPORT OF THE APPLICATION OF
THE DEBTORS AND DEBTORS-IN-POSSESSION FOR AN ORDER PURSUANT TO
SECTIONS 327(a), 328 AND 1107 OF THE BANKRUPTCY CODE AND RULE 2014 OF
THE BANKRUPTCY RULES AUTHORIZING THE RETENTION OF
PRICEWATERHOUSECOOPERS LLP AS FINANCIAL ADVISOR TO THE DEBTORS
NUNC PRO TUNC TO THE PETITION DATE AND GRANTING
RELIEF UNDER LOCAL RULE 2016-2**

I, Perry Mandarino, under penalty of perjury, declare as follows:

1. I am a partner in the firm of PricewaterhouseCoopers LLP ("PwC"), located at 300 Madison Avenue, New York, New York 10017. I submit this declaration in support of the application (the "Application") of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"), for entry of an Order pursuant to sections 327(a), 328 and 1107 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2014 of the Federal Rules

¹ The Debtors in these cases, along with the last four digits of the federal tax identification number for each of the Debtors, are Urban Brands, Inc. (3678), 100% Girls Ltd. (4150), 100% Girls of Georgia, Inc. (4159), 100% Girls of New York, Inc. (2149), 100 Percent Girls of New Jersey, Inc. (4167), A.S. Interactive, Inc. (3472), Ashley Stewart Ltd. (4541), Ashley Stewart Apparel Corporation (4049), Ashley Stewart Clothing Company, Inc. (4051), Ashley Stewart Management Co., Inc. (4053), Ashley Stewart Woman Ltd. (4152), ASIL 6, Inc. (3996), ASNJ 10, Inc. (4004), Carraizo Alto Apparel Corporation (4651), Church Street Retail, Inc. (5954), Kid Spot Ltd. (2585), Kidspot of Delaware, Inc. (2596), Kidspot of Illinois, Inc. (2606), Kidspot of Michigan, Inc. (2603), Kidspot of New Jersey, Inc. (2601), Kidspot of Ohio, Inc. (4705), Kidspot of Pennsylvania, Inc. (2599), Kidspot of Texas, Inc. (3809), Large Apparel of Alabama, Inc. (0624), Large Apparel of California, Inc. (2129), Large Apparel of Connecticut, Inc. (5161), Large Apparel of District of Columbia, Inc. (8613), Large Apparel of Florida, Inc. (2209), Large Apparel of Georgia, Inc. (3894), Large Apparel of Illinois, Inc. (4650), Large Apparel of Indiana, Inc. (4055), Large Apparel of Louisiana, Inc. (3790), Large Apparel of Maryland, Inc. (5158), Large Apparel of Michigan, Inc. (9420), Large Apparel of Mississippi, Inc. (5913), Large Apparel of Missouri, Inc. (2135), Large Apparel of New Jersey, Inc. (5157), Large Apparel of New York, Inc. (5956), Large Apparel of North Carolina, Inc. (8611), Large Apparel of Ohio, Inc. (3815), Large Apparel of Pennsylvania, Inc. (4057), Large Apparel of South Carolina, Inc. (2029), Large Apparel of Tennessee, Inc. (3895), Large Apparel of Texas, Inc. (3787), Large Apparel of Virginia, Inc. (2809), Large Apparel of Wisconsin, Inc. (3898), Marianne Ltd. (3940), Marianne USPR, Inc. (2193), Marianne VI, Inc. (2206), Metro Apparel of Kentucky, Inc. (7533), Metro Apparel of Massachusetts, Inc. (1367), The Essence of Body & Soul, Ltd. (4165), Urban Acquisition Corporation of New Jersey, Inc. (2976), Urban Acquisition Corporation of New York, Inc. (4103), and Urban Brands TM Holding Co. (5909). The Debtors' corporate offices are located at 100 Metro Way, Secaucus, New Jersey 07094.

of Bankruptcy Procedures (the “Bankruptcy Rules”) authorizing the retention and employment of PwC² as financial advisor to the Debtors *nunc pro tunc* to the Petition Date and granting relief under Local Rule 2016-2. Except as otherwise noted, I have personal knowledge of the matters set forth herein.

Professional Qualifications

2. For the purposes of this declaration, PwC is the United States firm of the global network of separate and independent member firms, which operate locally in countries around the world.³ PwC has over 30,000 employees in the United States and has a wealth of experience in providing accounting, tax and advisory services with chapter 11 restructuring and other distressed company circumstances, advising both debtors and creditors throughout the United States.

3. PwC has acted as financial advisor in both in-court and out-of-court restructurings of companies of various sizes across a wide array of industries. PwC’s clients include debtors, creditors, corporate parents, financial sponsors and indenture trustees. Of relevance to the Debtors’ circumstances, PwC has considerable experience providing financial advisory services to businesses in a chapter 11 environment, and has been employed in numerous chapter 11 cases within this district including: In re AbitibiBowater Inc., Case No. 09-11296 (KJC); In re Aleris International, Inc., Case No. 09-10478 (BLS); In re American Home Mortgage Holdings, Inc., Case No. 07-11047 (CSS); In re Autobacs Strauss, Inc., Case No. 09-10358 (CSS); In re Buffets Holding, Inc., Case No. 08-10141 (MFW); In re Building Materials Holding Corporation, Case No. 09-12074 (KJC); In re Cadence Innovation, LLC, Case No. 08-11973 (KG); In re Constar International Inc., Case No. 08-13432 (PJW); In re Filene’s Basement, Inc., Case No. 09-11525

² Capitalized terms not otherwise defined herein shall have the meaning ascribed in the Application.

³ The member firms are linked together through membership in PricewaterhouseCoopers International Limited, a UK membership-based company (the “PwC Worldwide Organization”).

(MFW); In re Foamex International Inc., Case No. 09-10560 (KJC); In re Midland Food Services, LLC, Case No. 08-11802 (PJW); In re Muzak Holdings LLC, Case No. 09-10422 (KJC); In re Sea Containers Ltd, Case No. 06-11156 (KJC); In re Smurfit-Stone Container Corporation, Case No. 09-10235 (BLS); In re Tribune Company, Case No. 08-13141 (KJC); In re Visteon Corporation, Case No. 09-11786 (CSS); In re Washington Mutual, Inc., Case No. 08-12229 (MFW).

4. PwC is well qualified to assist the Debtors as their financial advisor. Prior to the Petition Date, PwC provided general financial advisory services in connection with the Debtors' attempt to market their assets to potential purchasers and to prepare for the commencement of the Chapter 11 Cases. By virtue of this prior service, PwC's professionals have worked closely with the Debtors' management, internal staff, and other professionals and are familiar with the books, records, financial information, and other data maintained by the Debtors.

5. PwC will render services to the Debtors as needed throughout the course of the Chapter 11 Cases as described in the Engagement Letter and the Application. PwC's service as financial advisor does not duplicate the services provided to the Debtors by any of the Debtors' other professionals. PwC will undertake to work with the Debtors and their other professionals to make every reasonable effort to avoid duplication between PwC's services and the services provided by any other professionals employed by the Debtors.

6. The Debtors believe that the services of PwC are necessary to enable the Debtors to maximize the value of their estates. Further, PwC is well qualified and able to represent the Debtors in a cost-effective, efficient and timely manner.

Services to Be Provided

7. The Debtors retained PwC pursuant to the terms of the Engagement Letter, a copy of which is annexed to the Application as Exhibit B. Pursuant to the Engagement Letter, the

Debtors retained PwC to, without limitation, assist the Debtors with potential liquidation of their businesses. PwC will also perform an assessment which would include a review of the following advisory activities, advise management on the Debtors' evaluation of possible options for refinancing, restructuring, or modification of any or all of the Debtors' existing debt, other obligations, or equity and provide advice on business strategy, including, those work streams described below:

- a) Advise and assist management with development of revised cash flow projections and business liquidation plans, including related financial forecasts and perform sensitivity analyses on the Debtors' forecasts and assumptions;
- b) Analyze proposed asset sales and other proposed transactions, and advise management regarding same;
- c) Advise and assist management in its negotiations with lenders regarding DIP and exit financing facilities;
- d) Investigation and reporting of the facts regarding the Debtors' pre-petition acts, conducts, assets and liabilities, including preference and fraudulent conveyance analysis.

Professional Compensation During the Chapter 11 Cases

8. The compensation structure described below is consistent with PwC's normal and customary billing practices for engagements of this size and complexity, and reflects the difficulty of the extensive assignments PwC expects to undertake. PwC's rate structure is equivalent to the hourly rates and corresponding rate structure predominantly used by PwC for restructuring, workout, bankruptcy, insolvency and comparable matters, as well as similar complex corporate, securities and litigation matters whether in court or otherwise, regardless of whether a fee application is required. This rate structure reflects that restructuring and other complex matters are typically national in scope and involve great intricacy, high stakes and severe time pressures. PwC believes that the foregoing compensation arrangement is (a)

reasonable, (b) market-based and (c) merited by PwC's extensive knowledge and experience, and its successful provision of financial advisory services to other troubled companies.

9. Pursuant to the terms and conditions of the Engagement Letter, and subject to the Court's approval, PwC intends to (a) seek compensation for the hourly services in accordance with its ordinary and customary rates in effect on the date such services are rendered, and (b) seek monthly reimbursement of actual and necessary out-of-pocket expenses and internal per ticket charges for booking travel.

10. PwC's hourly rates are set at a level designed to fairly compensate PwC for the work of its partners and professionals and to cover fixed and routine overhead expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions and are consistent with the rates charged elsewhere. In particular, PwC hourly rates in the United States for matters related to these Services range as follows:

Billing Category	Range
Partners/Managing Directors	\$650-780
Director/Manager	\$450-550
Senior Associate/Associate	\$250-350
Paraprofessional	\$200

11. It is PwC's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the representation of that particular client. It is also PwC's policy to charge its clients only the amount actually incurred by PwC in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer assisted legal research, photocopying, airfare, meals and lodging.

12. As mentioned above, PwC has represented the Debtors in connection with their restructuring efforts to date. Prior to the Petition Date, PwC received an advance payment

retainer in the amount of \$50,000 on September 15, 2010 (the “Advance Payment Retainer”). As compensation for services provided during the ninety days prior to the Petition Date, the Debtors paid PwC \$65,115 on September 17, 2010. Prior to the Petition Date, PwC applied the Advance Payment Retainer towards the amount owed to PwC for such prepetition services. As of the Petition Date, the balance of the Advance Payment Retainer was \$31,510 which will be applied towards PwC’s post-petition invoices submitted and approved by the Bankruptcy Court.

13. The PwC professionals providing the financial advisory services will consult with internal PwC bankruptcy retention and billing advisors (the “PwC Retention Advisors”) to ensure compliance with the requirements of the Bankruptcy Code, as well as decrease the overall fees associated with the administrative aspects of PwC’s engagement. The services provided by these PwC Retention Advisors shall include, but are not limited to, assistance with the bankruptcy retention documents; assistance with the disinterestedness disclosures; assistance with completion of the requisite fee applications; and assistance with compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules and the orders of this Court. Due to the specialized nature of these services, and consistency between bankruptcy venues, specific billing rates have been established for these PwC Retention Advisors.⁴

14. PwC intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors’ Chapter 11 Cases on an hourly basis, subject to Court approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the U.S. Trustee Guidelines and any other applicable procedures or orders of the Court. However, it is not the general practice of PwC professionals to keep detailed time records (i.e., increments of one-tenth of an hour (six

⁴ The rate per hour for these PwC Retention Advisors by level of experience will be as follows: Partner: \$780; Managing Director: \$675; Director/Senior Manager: \$550; Manager: \$400; Senior Associate: \$290; Associate: \$225 and Paraprofessional: \$125 - \$150. These rates are subject to periodic adjustments.

minutes)) similar to those customarily kept by attorneys compensated through the Bankruptcy Court. PwC professionals' customary practice provides a description of the services rendered and the amount of time spent on each date in rendering services on behalf of their clients rather than breaking it into separate tasks throughout each date.

15. PwC will file interim and final fee applications for the allowance of compensation for services rendered and reimbursement of expenses incurred in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any applicable orders of this Court. PwC will keep time records, and include these records as an exhibit to each fee application, which shall set forth a description of the services rendered by each professional and the amount of time spent on each date, in half-hour (0.5) increments, by each such individual in rendering services on behalf of the Debtors. I believe that these time descriptions still provide the ability to review the time entries and evaluate the services provided by our professionals. Accordingly, to the extent necessary based on the foregoing, PwC respectfully requests that the information requirements set forth in Local Rule 2016-2(d) be modified and waived, to the extent necessary.

PwC's Disinterestedness

16. In connection with the preparation of this Declaration, PwC professionals conducted a review of their contacts with the Debtors and certain entities holding claims against or interests in the Debtors and parties otherwise involved in the Chapter 11 Cases that were reasonably known to PwC (the "Interested Parties"). PwC's review, completed under my supervision, consisted of a query of the Interested Parties within an internal computer database containing names of individuals and entities that are present or recent former clients of PwC. A summary of such relationships that PwC identified during this process is set forth on Appendix 1 to this Declaration.

17. PwC confirms it is not providing and will not provide services to any of the clients that are listed on Appendix 1 that are adverse to the Debtors or related to issues connected to the Debtors' bankruptcy. Further, PwC is not providing and will not provide services to the Debtors that would be adverse to any of the entities listed on Appendix 1. Despite the size or significance of the relationships with the entities listed on Appendix 1, none of those relationships will compromise in any way PwC's ability to serve as the Debtors' financial advisor.

18. PwC has provided and likely will continue to provide services unrelated to the Debtors' cases for the various entities shown on Appendix 1. Our assistance to these parties has been primarily related to auditing, tax, and/or other consulting services. To the best of my knowledge, no services have been provided to these creditors or other parties in interest, which could impact their rights in the Debtors' Chapter 11 Cases, nor does PwC's involvement in the Chapter 11 Cases compromise its ability to continue such auditing, tax and/or consulting services.

19. Further, as part of its diverse practice, PwC appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' Chapter 11 Cases. In addition, PwC has performed in the past, and may perform in the future, audit, tax and consulting services for various attorneys and law firms in the legal community, and has been represented by several attorneys and law firms in the legal community, some of whom may be involved in the Chapter 11 Cases. In addition, PwC has in the past, may currently and will likely in the future be working with or against other professionals involved in this case in matters unrelated to the Debtors and the Chapter 11 Cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these

business relationships create interests materially adverse to the Debtors herein in matters upon which PwC is to be employed, and none are in connection with these cases.

20. Despite the efforts described above to identify and disclose PwC's connections with Interested Parties, PwC is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if PwC discovers additional information that requires disclosure, PwC will file a supplemental disclosure with the Court as promptly as possible.

21. PwC does not believe it is a "creditor" with respect to fees and expenses of the Debtors within the meaning of § 101(10) of the Bankruptcy Code.

22. Further, to the best of my knowledge, PwC does not have any connection to the Debtors' attorneys, the United States Trustee for the District of Delaware, or any judge in the United States Bankruptcy Court for the District of Delaware.

23. As such, to the best of my knowledge, if engaged PwC will be a "disinterested person" as that term is defined in § 101(14) of the Bankruptcy Code, as modified by § 1107(b) of the Bankruptcy Code, in that PwC:

- a. is not a creditor, equity security holder or insider of the Debtors;
- b. is not and was not, within two years before the date of the filing of the Debtors' Chapter 11 Petitions a director, officer, or employee of the Debtors; and
- c. does not have an interest materially adverse to the interest of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

24. In addition, to the best of my knowledge and based upon the results of the relationship search described above and disclosed herein, PwC neither holds nor represents any interest adverse to the Debtors within the meaning of § 327(a) of the Bankruptcy Code.

25. It is PwC's policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new material facts or relationships are discovered or arise, PwC will promptly file a supplemental declaration pursuant to Bankruptcy Rule 2014(a)

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Date: September 28, 2010

/s/ Perry Mandarino

Perry Mandarino

Partner

PricewaterhouseCoopers LLP

APPENDIX 1 TO DECLARATION OF PERRY M. MANDARINO

In addition to the work performed for the Debtors, PwC: (a) currently performs or has previously performed services as described in the Mandarino Declaration in matters unrelated to the Chapter 11 Cases, to the individuals or entities disclosed in this Appendix 1; or (b) has other relationships with such entities, such as banking relationships.

RELATIONSHIPS KNOWN AS OF SEPTEMBER 27, 2010:

(Attached as table, with the subtitles referring to the categories used by the Debtors)

	Work Performed		
	Assurance	Advisory	Tax
Top-20 Unsecured Creditors			
Angels Made in Heaven, Inc.			
Natural Collection Corp.			
Mister Noah			
Jeffrey Craig, Ltd.			
Zhejiang Tong-Yuan Garments			
Les Vetements Multiwear Inc.			
Liberty Apparel			
Travelers	Y	Y	Y
Sign Source Inc.			
Deja Bleu			
Highway Jeans Div Louise Paris			
Dreamwear Inc.			
Two-One-Two New York Inc.			
NY3 International			
Federal Express Corp	Y	Y	Y
MISS Sportswear			
Knitwork Productions			
Brandon Thomas Designs Inc.			
Fresh of LA, Inc.			
Nok Nok			
Secured Creditor / DIP Financing			
Bank of America	Y	Y	Y
Stalking Horse Bidder			
Gordon Brothers	Y	Y	
Equity Holder			
Trimaran Fund Management LLC	Y		Y
Management			
Michael Abate			
Stephen Feldman			
Steve Newman			
Laura Weil			