

United States Bankruptcy Court for the District of Delaware

Fill in this information to identify the case:

Debtor: KIKO USA, Inc.

Case No.: 18-10069

ID: 1209  
 RUCHELMAN  
 STANLEY RUCHELMAN  
 150 EAST 58TH STREET, 22ND FL.  
 NEW YORK, NY 10155

**YOUR CLAIM IS SCHEDULED AS:**

Schedule/Claim ID: 9183  
 CaseNbr: 18-10069  
 Debtor Name: KIKO USA, Inc  
 Amount/Classification  
 \$9,000.00 Unsecured

If the amounts shown above are listed as Contingent, Unliquidated or Disputed, a proof of claim must be filed.

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.  
**THIS SPACE IS FOR COURT USE ONLY**

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MAR 07 2018

BMC GROUP

Official Form 410  
**Proof of Claim**

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense, except for administrative expenses under 11 U.S.C. § 503(b)(9).

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

The original of this completed form (faxes not accepted), together with accompanying documentation, must be either (a) delivered to the Claims and Noticing Agent at the address set forth on the Bar Date Notice, or (b) filed using the online claim filing system of BMC Group at www.bmcgroup.com/kiko, in either event so as to be received no later than the General Bar Date of March 26, 2018 at 4:00 p.m. (prevailing Eastern Time) or for governmental entities the Government Bar Date of July 10, 2018 at 4:00 p.m. (prevailing Eastern Time).

**Part 1: Identify the Claim**

<p>1. Who is the current creditor?</p>	<p>Ruchelman P.L.L.C.                  Name of the current creditor (the person or entity to paid for this claim)                  Other name the creditor used with the debtor _____</p>	
<p>2. Has this claim been acquired from someone else?</p>	<p><input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes. From whom? _____</p>	
<p>3. Where should notices and payments to the creditor be sent?                   Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)</p>	<p>Where should notices to the creditor be sent?                   Stanley C. Ruchelman                  Name                  150 East 58th Street, Floor 22                  Number Street                  New York NY 10155                  City State ZIP Code                   Contact phone 212.755.3333                  Contact email ruchelman@ruchelaw.com</p>	<p>Where should payments to the creditor be sent? (if different)                   Name                  Number Street                  City State ZIP Code                   Contact phone _____                  Contact email _____</p> <p>Uniform claim identifier for electronic payments in chapter 13 (if you use one):                  _____</p>
<p>4. Does this claim amend one already filed?</p>	<p><input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY</p>	
<p>5. Do you know if anyone else has filed a proof of claim for this claim?</p>	<p><input checked="" type="checkbox"/> No  <input type="checkbox"/> Yes. Who made the earlier filing? _____</p>	

**Part 2: Give information about the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor?  No  
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: \_\_\_\_\_

7. How much is the claim? \$ 9,000. Does this amount include interest or other charges?  
 No  
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.  
Services performed as per attached invoice

9. Is all or part of the claim secured?  No  
 Yes. The claim is secured by a lien on property.  
**Nature of property:**  
 Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
 Motor vehicle  
 Other. Describe: \_\_\_\_\_

**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

**Value of property:** \$ \_\_\_\_\_

**Amount of the claim that is secured:** \$ \_\_\_\_\_

**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amounts should match the amount in line 7.)

**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_

**Annual Interest Rate** (when case was filed) \_\_\_\_\_%

- Fixed  
 Variable

10. Is this claim based on a lease?  No  
 Yes. Amount necessary to cure any default as of the date of the petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff?  No  
 Yes. Identify the property: \_\_\_\_\_

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?  No  
 Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	Amount entitled to priority \$ _____
<input type="checkbox"/> Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. §507(a)(7).	\$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,850* earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
<input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ _____
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.	\$ _____

\* Amounts are subject to adjustment on 4/01/19 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?  No  
 Yes. Indicate the amount of your claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ \_\_\_\_\_

**Part 3: Sign Below**

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- I am the creditor.
- I am the creditor's attorney or authorized agent.
- I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 03/05/2018  
MM / DD / YYYY



Signature

Print the name of the person who is completing and signing this claim:

Name	<u>Stanley</u>	<u>C</u>	<u>Ruchelman</u>
	First name	Middle name	Last name
Title	<u>Managing Member</u>		
Company	<u>Ruchelman P.L.L.C.</u>		
	Identify the corporate servicer as the company if the authorized agent is a servicer.		
Address	<u>150 East 58th Street, Floor 22</u>		
	Number	Street	
	<u>New York</u>	<u>NY</u>	<u>10155</u>
	City	State	ZIP Code
Contact phone	<u>212.755.3333</u>	Email	<u>ruchelman@ruchelaw.com</u>

**ruchelman**  
 c o r p o r a t e  
 i n t e r n a t i o n a l  
 t a x a t i o n

**NEW YORK**

Ruchelman P.L.L.C.  
 Architects and Designers Building  
 150 East 58th Street, 22nd Floor  
 New York, New York 10155  
 Tel. 212-755-3333

**TORONTO**

Ruchelman P.L.L.C.  
 The Exchange Tower, P.O. Box 233  
 130 King Street West, Suite 2300  
 Toronto, Ontario M5X 1C8  
 Tel. 416-350-2026

December 30, 2017

Invoice submitted to:

Kiko USA, Inc.  
 Attn: Gianmarco Gandolfi  
 470 Park Avenue South, 15th Floor  
 New York, NY 10016

Invoice # 201710235

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
12/30/2017 Review of Net Operating Losses in the U.S. -- Second Installment		9,000.00
For professional services rendered	0.00	\$9,000.00
Previous balance		\$693.75
Accounts receivable transactions		
11/2/2017 Payment - thank you		(\$693.75)
Total payments and adjustments		(\$693.75)
Balance due		<u>\$9,000.00</u>

Please make checks payable to Ruchelman P.L.L.C.