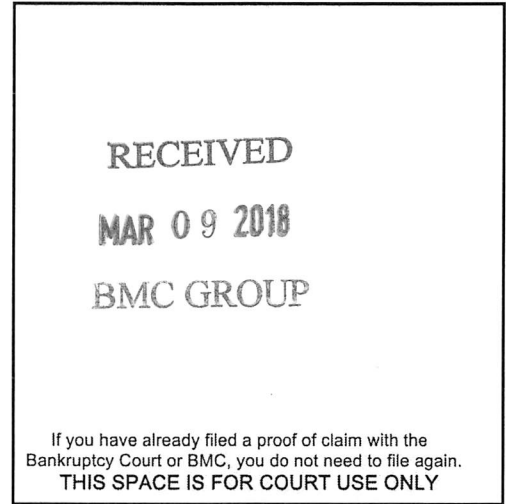


United States Bankruptcy Court for the District of Delaware

Fill in this information to identify the case:

Debtor: KIKO USA, Inc.

Case No.: 18-10069



Modified Form 410

Proof of Claim

04/16

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

1. Who is the current creditor?

NEW WTC RETAIL OWNER LLC

Name of the current creditor (the person or entity to paid for this claim)

Other name the creditor used with the debtor

2. Has this claim been acquired from someone else?

No

Yes. From whom?

3. Where should notices and payments to the creditor be sent?

Where should notices to the creditor be sent?

Where should payments to the creditor be sent? (if different)

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

LeClairRyan, PLLC; ATTN: Niclas A. Ferland

Name

Name

545 Long Wharf Drive, 9th Floor

Number Street

Number Street

New Haven CT 06511

City State ZIP Code

City State ZIP Code

Contact phone 203.672.3211

Contact phone

Contact email niclas.ferland@leclairryan.com

Contact email

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. Does this claim amend one already filed?

No

Yes. Claim number on court claims registry (if known)

Filed on MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

No

Yes. Who made the earlier filing?



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? \$ 951,375.43. 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.

Prepetition Lease Arrearages and lease rejection damages - 11 USC sec. 502(b)(6)

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. \$ 68,534.40

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:

Amount entitled to priority

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

- Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____
- 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). \$ _____
- 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). \$ _____
- Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ _____
- Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____
- 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).

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.

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

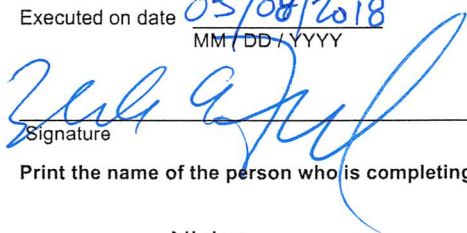
I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

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.

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 03/08/2018
MM/DD/YYYY


Signature

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

Name Niclas A Ferland
First name Middle name Last name

Title Counsel to the Creditor

Company LeClairRyan, PLLC
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 545 Long Wharf Drive, 9th Floor
Number Street

New Haven CT 06511
City State ZIP Code

Contact phone 203.672.3211 Email niclas.ferland@leclairryan.com

**RESERVATION OF CERTAIN RIGHTS AND EXPLANATION
OF THE SUPPORTING DOCUMENTATION ATTACHED HERETO**

1. The claim is based upon certain prepetition arrearages and lease rejection damages pursuant to a rejected lease of nonresidential real property (the "Lease") and is filed in accordance with certain orders of the bankruptcy court and 11 U.S.C. § 502(b)(6) (the "Claim").

2. Attached hereto are:

(a) a detail spreadsheet setting forth the Claim by the Creditor against the Debtor;

and

(b) the first page of the Lease.

3. A copy of the Lease should be in the possession of the Debtor. A copy of the Lease will be made available for inspection and/or copying at the office of counsel to the Creditor: Niclas A. Ferland, Esq., LeClairRyan, PLLC, 545 Long Wharf Drive, 9th Floor, New Haven, Connecticut 06511; 203.672.3211.

4. The Creditor reserves the right to amend this Claim from time to time to reflect additional charges, adjustments and the like, due and payable pursuant to the Lease, as the same become quantified, known or available.

5. The Creditor has authorized counsel to sign the claim form on behalf of the Creditor.

6. The Creditor expressly preserves any and all rights to set off and/or recoupment with respect to any claim, right or cause of action of the Debtor against the Creditor whenever arising and however the same may be asserted.

DETAIL CHARGE

World Trade Center		Unit: LL4347	Lease 00907639	DBA: Kiko USA, Inc.	
Invoice Date	Description	Charges	Payments	Balance	Check Number
6/1/2006	Balance Forward			0.00	
11/7/2017	Fire Watch Costs	68,534.40		68,534.40	

ACCOUNT SUMMARY

Balance Prior To	6/1/2006	0.00
Plus Charges From	6/1/2006	68,534.40
Less Payments / Credits From	6/1/2006	0.00
AMOUNT DUE:		68,534.40

Monthly Charges

Chilled Water	\$800.00
Property Tax	\$1,069.06
Water	\$74.58
Promotional Charge - 3 FE	\$412.42
Window Cleaning Sec.12.	\$135.84
Insurance	\$3,253.06
Electricity	\$377.66
Hot Water 3% Jan JAN 3'	\$247.46
UTL Infrs 12.02 - 3% FEI	\$263.95
Minimum Rent - Gross	\$47,862.33
	\$54,496.36

Lease Expiration	Lease Rejection Date	Total Monthly Charges	Remaining Months	Annual Rental Amount	15% of Balance Of Term of Lease
1/31/2027	1/31/2018	\$54,496.36	108.00	\$653,956.32	\$882,841.03

TOTAL CLAIM CALCULATION Under 502(b)(6) Statutory Cap:

Total Rejection Damages Claim	
11 USC 502(b)(6)(A)	\$882,841.03
11 USC 502(b)(6)(B)	\$68,534.40
	\$951,375.43

THIS LEASE is made as of this 8th day of September, 2014 (this "Lease"), by and between NEW WTC RETAIL OWNER LLC, a Delaware limited liability company, whose address is 2049 Century Park East, 41st Floor, Los Angeles, California 90067 ("Landlord"), and KIKO USA, INC., a Delaware corporation whose address is 470 Park Avenue South, 15th Floor, New York, NY 10016 ("Tenant").

Landlord, in consideration of the rent to be paid and the covenants to be performed by Tenant, does hereby, subject to the provisions of this Lease, demise and lease unto Tenant, and Tenant hereby rents and hires from Landlord, those certain premises identified on Exhibit "A-2" attached hereto and made a part hereof (the "Premises") in the areas described in Exhibit "A-1" (sometimes referred to herein as the "Retail Component"). The Premises is described as follows:

Store No. LL4347, being approximately 933 square feet of Floor Area in the area known as Lower Level Wall Street.

Tenant acknowledges that the Retail Component is leased by Landlord from Ground Lessor pursuant to the Ground Lease (as hereinafter defined).

Landlord and Tenant acknowledge and agree that the terms of this Lease shall not be used, in whole or in part, as the basis for terms in any other agreement between Tenant and any Westfield affiliated entity.

FUNDAMENTAL LEASE PROVISIONS

The following references furnish data to be incorporated in the specified sections of this Lease and shall be construed as if set forth in this Lease:

(1) **Section 1.02: Term:**

Commencement Date: The date of execution of this Lease by Landlord and Tenant as set forth above.

Rental Commencement Date: The earlier of (1) the date that Tenant opens for business in the Premises or (2) the later of (i) the Grand Opening, or (ii) one hundred fifty (150) days after the last to occur (a) delivery of the Premises in the condition required under this Lease, (b) provided that Tenant has complied with the provisions of Exhibit B including, but not limited to, by using Tenant's best efforts to meet the milestone deadlines contained in Section VII. therein, approval of Tenant's Plans and Specifications by the Landlord and Port Authority, (c) provided that Tenant has complied with the provisions of Exhibit B, including, but not limited to, by using Tenant's best efforts to meet the milestone deadlines contained in Section VII. therein, receipt of building permit or its equivalent for Tenant's Initial Alteration, and (d) full execution and delivery of this Lease.

The Grand Opening Date: Estimated to be August 20, 2015.

Expiration Date: January 31st next following the month in which the tenth (10th) anniversary of the Rental Commencement Date shall occur.



March 8, 2018

VIA FEDERAL EXPRESS

BMC Group, Inc.
Attention: KIKO USA Claims Processing
3732 West 120th Street
Hawthorne, CA 90250

Re: KIKO USA, Inc.
Case No. 18-10069

Dear Sir/Madam:

Enclosed for filing are originals and copies of Proofs of Claim in the above-referenced matter. Please file the originals, date stamp the copies and return the copies to me in the enclosed self-addressed, postage paid envelope.

Please contact me with any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Niclas A. Ferland', written over a printed name.

Niclas A. Ferland

NAF:fr
Enclosures

E-mail: niclas.ferland@leclairryan.com
Direct Phone: 203-672-3211
Direct Fax: 203-672-3232

545 Long Wharf Drive, Ninth Floor
New Haven, Connecticut 06511
Phone: (203) 672-3200 \ Fax: (203) 672-3201