

Fill in this information to identify the case:

Debtor 1 KIKO USA, Inc.
Debtor 2
(Spouse, if filing) _____
United States Bankruptcy Court for the: District of Delaware, Wilmington Division
Case number 18-10069-MFW

E-Filed on 03/28/2018
Claim # 77

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. Make such a request according to 11 U.S.C. § 503.

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.

Part 1: Identify the Claim

| | | |
|---|--|---|
| 1. Who is the current creditor? | | |
| <u>Rockaway Center Associates</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor _____ | | |
| 2. Has this claim been acquired from someone else? | | |
| <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____ | | |
| 3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g) | Where should notices to the creditor be sent? | |
| | Where should payments to the creditor be sent? (if different) | |
| | <u>Simon Property Group, Inc.</u> Name <u>225 W. Washington Street</u> Number Street <u>Indianapolis</u> <u>Indiana</u> <u>46204</u> City State ZIP Code Contact phone <u>(317) 263-2346</u> Contact email <u>rtucker@simon.com</u> | <u>Rockaway Center Associates</u> Name <u>P.O. Box 772829</u> Number Street <u>Chicago</u> <u>Illinois</u> <u>60677-2829</u> City State ZIP Code Contact phone _____ Contact email _____ |
| Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____ | | |
| 4. Does this claim amend one already filed? | | |
| <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Claim number on court claims registry (if known) <u>14</u> | Filed on <u>02/23/2018</u> MM / DD / YYYY | |
| 5. Do you know if anyone else has filed a proof of claim for this claim? | | |
| <input checked="" type="checkbox"/> No <input type="checkbox"/> 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: 4 8 3 5

7. How much is the claim? \$ 170,031.42. 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.
Lease Non Residential

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 one:

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

| | 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). | \$ _____ |
| <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 checked="" type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(<u>2</u>) that applies. | \$ <u>1,016.26</u> |

* 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 03/28/2018
MM / DD / YYYY

Ronald M. Tucker
 Signature

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

Name Ronald M. Tucker
First name Middle name Last name

Title Vice President/Bankruptcy Counsel

Company Simon Property Group, Inc.
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____
Number Street

_____ City State ZIP Code

Contact phone _____ Email _____

Attachment 1 - 4835 KIKMI Amended Claim Backup 32818.pdf

Description -



Rejection Claim Calculation

As of February 22, 2018

02/23/18 9:31 AM EST

Tenant **Kiko USA, Inc. - KIKUS/**
Cause # **18-10069**

Rpt ID: ARBK05

Run Date/Time:

| Lease | Property | Rejection Date | Lease Expiration Date | Months Remaining on Lease Term | Monthly Obligations Amount | Obligations through End of Lease Term | Total Annual Charges | 15 % of Rent for Remaining Lease Term | Three Years of Rent |
|--------------------|----------------------------|----------------|-----------------------|--------------------------------|----------------------------|---------------------------------------|----------------------|---------------------------------------|---------------------|
| Kiko Milano-KIKM// | Rockaway Townsquare---4835 | 01/31/2018 | 11/30/2024 | 82 | \$13,741.07 | \$1,126,767.74 | | \$169,015.16 | \$494,678.52 |

Rejection Date is not null

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Date of Filing: 01/11/2018 Lease(s) selected: Kiko Milano-KIKM//

THIS DOCUMENT CONTAINS TRADE SECRET INFORMATION OWNED BY SIMON. UNAUTHORIZED DISCLOSURE IS STRICTLY PROHIBITED AND MAY RESULT IN SERIOUS LEGAL CONSEQUENCES.

TENANT: KIKUS// Kiko USA, Inc.
 LEASE: KIKUS// Kiko Milano
 PROJECT: 4835 Rockaway Townsquare Rockaway NJ
 EXECUTION DATE: 9/24/2014 LEASE STATUS: Terminated Lease
 LEASE START DATE: 11/24/2014 LEASE TYPE: Lease
 LEASE END DATE: 11/30/2024 SECURITY DEPOSIT: .00
 REPLACEMENT DATE: CORP NAME: Kiko USA, Inc.
 INSURANCE EXP: Terms: .
 GENERAL LEASE NOTES: NEW YORK NY 10016-
 STANDARD PROVISIONS INTENTIONALLY DELETED:
 SUPPLEMENTAL AGREEMENT:
 CONSTRUCTION ALLOWANCE: \$223,000
 UTILITY: HCP: M1: 70,30 M2: STD M3: 7,8/31/11 M4: 1,10/15/11
 UTILITY: HCP: CPI-U BASE \$3.79
 RENEWAL:
 TERMINATION: 1/31/18, per TAR prior to Lease Expiration
 TID RENAME:
 LID RENAME:

---SPACE INFO--- SEQ #: 1 UNIT TYPE: INL SPACE TYPE: RET
 FLOOR: 01 UNIT: 1061C OPEN 11/24/2014
 SQ FT RENTABLE SPACE START 11/24/2014 CLOSE 1/25/2018 SALES REPORTING Monthly DAYS 20
 LEASE 1,226 SPACE END 1/31/2018 VACATE 1/26/2018 AUDITED STATEMENT Annually 45
 ACTUAL 1,226 RCD 12/15/2014 TERM 1/31/2018 PAYMENT SALES YEAR Dec - Nov
 | SIC 1951 Cosmetics

| Start Dt | End Date | Ann Rent | Rent Sq/Ft | Monthly Rent | BREAK POINT | Start Dt | End Date | Sls Cat | Chg Typ | Ovr% | Product Sls Base | Ovr% | Product Sls Base |
|----------|----------|----------|------------|--------------|-------------|----------|----------|---------|---------|-------|------------------|------|------------------|
| 11/24/14 | 11/30/15 | BMR | 79,199.64 | 64.60 | 6,599.97 | 11/24/14 | 11/30/15 | RET | BOV | 8.000 | 1,000,000 | | |
| 12/01/15 | 11/30/16 | BMR | 81,578.04 | 66.54 | 6,798.17 | 12/01/15 | 11/30/16 | RET | BOV | 8.000 | 1,030,000 | | |
| 12/01/16 | 11/30/17 | BMR | 84,030.00 | 68.54 | 7,002.50 | 12/01/16 | 11/30/17 | RET | BOV | 8.000 | 1,060,900 | | |
| 12/01/17 | 2/28/18 | BMR | 86,555.64 | 70.60 | 7,212.97 | 12/01/17 | 1/25/18 | RET | BOV | 8.000 | 1,092,726 | | |
| 2/01/18 | 2/28/18 | BMR | 86,555.64 | 70.60 | 7,212.97 | 12/01/18 | 11/30/19 | RET | BOV | 8.000 | 1,125,508 | | |
| 12/01/18 | 11/30/19 | BMR | 89,154.72 | 72.72 | 7,429.56 | 12/01/19 | 11/30/20 | RET | BOV | 8.000 | 1,159,274 | | |
| 12/01/19 | 11/30/20 | BMR | 91,827.36 | 74.90 | 7,652.28 | 12/01/20 | 11/30/21 | RET | BOV | 8.000 | 1,194,052 | | |
| 12/01/20 | 11/30/21 | BMR | 94,585.92 | 77.15 | 7,882.16 | 12/01/21 | 11/30/22 | RET | BOV | 8.000 | 1,229,873 | | |
| 12/01/21 | 11/30/22 | BMR | 97,417.92 | 79.46 | 8,118.16 | 12/01/22 | 11/30/23 | RET | BOV | 8.000 | 1,266,770 | | |
| 12/01/22 | 11/30/23 | BMR | 100,335.84 | 81.84 | 8,361.52 | 12/01/23 | 11/30/24 | RET | BOV | 8.000 | 1,304,773 | | |
| 12/01/23 | 11/30/24 | BMR | 103,351.80 | 84.30 | 8,612.65 | | | | | | | | |

---CURRENT MONTHLY OBLIGATIONS---

| Charge Description | Ann Amt | Sq/Ft | Monthly Rent | Monthly Pay | Eff Date | End Date | Recovery Information |
|--------------------------|-----------|-------|--------------|-------------|----------|----------|-----------------------------------|
| BMR Base Minimum Rent Fi | 86,555.64 | 70.60 | 7,212.97 | MON | 12/01/17 | 2/28/18 | RET Real Estate Tax Reimbursement |
| CMP Trash Removal | 3,745.68 | 3.06 | 312.14 | MON | 1/01/18 | 2/28/18 | RET Real Estate Tax Reimbursement |
| CMP Trash Removal | 3,745.68 | 3.06 | 312.14 | MON | 1/27/18 | 2/28/18 | RET Real Estate Tax Reimbursement |
| DWT Domestic Water | 740.28 | .60 | 61.69 | MON | 7/01/16 | 2/28/18 | Cap/Max: Y Rate: 100% Amt: 80% |
| DWT Domestic Water | 740.28 | .60 | 61.69 | MON | 1/27/18 | 2/28/18 | Cap/Max: Y Rate: 100% Amt: 80% |
| ELE Electricity | 5,331.48 | 4.35 | 444.29 | MON | 11/01/17 | 2/28/18 | |
| ELE Electricity | 5,331.48 | 4.35 | 444.29 | MON | 1/27/18 | 2/28/18 | |
| HCP HVAC Plant | 5,087.88 | 4.15 | 423.99 | MON | 11/01/17 | 2/28/18 | |
| HCP HVAC Plant | 5,087.88 | 4.15 | 423.99 | MON | 1/27/18 | 2/28/18 | |
| MFD Media Funding | 1,490.16 | 1.22 | 124.18 | MON | 1/01/18 | 2/28/18 | |

2/23/18 BRIDGEST
 10:36:16 QPADEV0071

* * TENANT DETAIL SUMMARY * *

By Tenant

CM8075
 V000414 CO

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TENANT: KIKUS/ Kiko USA, Inc.
 LEASE: KIKMI// Kiko Milano
 PROJECT: 4835 Rockaway Townsquare

Rockaway
 NJ

INACTIVE SPACE

--SPACE INFO-- SEQ #: 1 ...CONTINUED

--CURRENT MONTHLY OBLIGATIONS-- ...CONTINUED

| Charge Description | Ann Amt | Sq/Ft | Monthly Pay | Eff Date | End Date | Recovery Information |
|--------------------------|------------|--------------------|-------------|----------|----------|----------------------|
| OFN Operating Costs Fixe | 39,676.20 | 32.36 | 3,306.35 | 1/01/18 | 2/28/18 | |
| PFD Promotion Fund | 2,980.44 | 2.43 | 248.37 | 1/01/18 | 2/28/18 | |
| RET R/E Tax | 19,285.08 | 15.73 | 1,607.09 | 1/01/16 | 2/28/18 | |
| CURRENT OBLIGATION: | 149,987.52 | 122.34 | 12,498.96 | | | |
| | | % OF LAST YR SALES | | | | |
| Current Effective Rent: | 86,555.60 | 39.13% | | | | 26,398.46 |
| Total Ancillaries: | 63,431.99 | 28.67% | | | | 221,210.61 |
| Total Charges: | 149,987.52 | 67.80% | | | | 342,308.63 |
| Effective Rent/Sq Ft: | 122.29 | | | | | |

This year (Est):
 Last year sales:
 2nd Prev Yr sls:

Lease Summary

Scan Deposits All Zero
From 2/24/18 To 3/28/18
Tenant KIKUS/ Kiko USA, Inc.
Project 4835 Rockaway Townsquare
Lease KIKMI// Kiko Milano *** ALL Charges ***

| Date | Document | Check# | Description | Amount | Outstanding |
|---------|-----------|--------|-------------------------|---------|-------------|
| 2/24/18 | R 8602938 | 002 | 2017 Y/E RET Adjustment | 1016.26 | 1016.26 |
| | | | Cumulative Total | 1016.26 | 1016.26 |

End of report