

**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

Case number 18-10069 (MFW)

RECEIVED

JUN 25 2018

BMC GROUP

## Official 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>U.S. Customs and Border Protection</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)	<b>Where should notices to the creditor be sent?</b>  <u>U.S. Customs and Border Protection</u> Name <u>Attn: Revenue Division, Bankruptcy Team</u> <u>6650 Telecom Dr., Suite 100</u> Number _____ Street _____ <u>Indianapolis, IN 46278</u> City _____ State _____ ZIP Code _____ (1) 1-800-743-3333 (relay) Contact phone <u>(2) 317-298-1501</u> Contact email <u>Scott.Vrooman@dhs.gov</u>	<b>Where should payments to the creditor be sent? (if different)</b>  Name _____ Number _____ Street _____ 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 checked="" type="checkbox"/> No <input type="checkbox"/> 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?	<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: 0 8 0 5

7. How much is the claim? \$ 23,307.00 + unliq/contingent 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.

Liquidated Damages and unliquidated/contingent Customs duties, fees and other charges

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: See attached statement labeled Attachment A.

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

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

- ☐ No  
☒ Yes. Check one:

- ☐ 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.

Amount entitled to priority

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

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

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

\$ unliq/contingent \_\_\_\_\_

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

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

\* 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.

**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

JUN 20 2018  
 MM / DD / YYYY

Deborah Wolfley  
 Signature

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

Name Jessica Vandemark  
 First name Middle name Last name  
 Title Section Chief  
 Company U.S. Customs and Border Protection  
 Identify the corporate servicer as the company if the authorized agent is a servicer.  
 Attn: Revenue Division, Bankruptcy Team  
 Address 6650 Telecom Dr., Suite 100  
 Number Street  
Indianapolis, IN 46278  
 City State ZIP Code  
 Contact phone (317) 614-4486 Email \_\_\_\_\_

## Attachment A

This claim reflects the known liability of the debtor to this agency of the United States. The United States reserves the right to amend this claim to assert subsequently discovered liabilities. This agency holds subject to setoff against this claim a debt owed to the debtor of \$0.00. The identification of any sums held subject to setoff is without prejudice to any other right under 11 U.S.C. § 553 to set off, against this claim, debts owed to debtor by this or any other federal agency.

Debtor: KIKO USA, Inc. Case No: 18-10069 (MFW)

\$23,307.00 + unliq/contingent

**KIKO USA, Inc.**  
Case No. 18-10069 (MFW)  
**UNSECURED NON-PRIORITY**  
**Liquidated Damages**

CBP Case Number	Violation Date	Violation	Amount Due
2017-4701-200701-01	December 20, 2015	19 CFR 141.113 21 USC 381	\$ <b>23,307.00</b>

See attached copy of violation in the next page.

DEPARTMENT OF HOMELAND SECURITY  
U.S. CUSTOMS AND BORDER PROTECTION

CASE NUMBER F01  
2017470120070101

NOTICE OF PENALTY OR  
LIQUIDATED DAMAGES INCURRED  
AND DEMAND FOR PAYMENT

PORT CODE AND NAME  
4701 JAMAICA, NY

19 USC 1618, 19 USC 1623

INVESTIGATION FILE NO.  
ID: 080500

KIKO USA, INC.  
470 PARK AVE S  
NEW YORK

NY 100166819

TEAM NUMBER: 2TF

DEMAND IS HEREBY MADE FOR PAYMENT OF \$23,307.00, REPRESENTING  
LIQUIDATED DAMAGES ASSESSED AGAINST YOU FOR VIOLATION OF LAW OR  
REGULATION, OR BREACH OF BOND, AS SET FORTH BELOW:  
REDELIVERY NOTICE(CF4647) ISSUED: 10/01/2015 REDELIVERY REQUIRED: 12/20/2015  
ENTRY # D1760035463 MDSE REFUSED DATE 09/21/2015  
EYELINER  
FDA REFUSAL DATE: 9/21/2015.  
DESCRIBED MERCHANDISE NOT REDELIVERED INTO CUSTOMS CUSTODY AFTER  
REFUSED ADMISSION BY THE FOOD AND DRUG ADMINISTRATION.

LAW OR REGULATION VIOLATED  
19CFR141.113  
21USC381

BOND BREACHED  
BOND TYPE: 1  
BOND#: 9913EG290

DESCRIPTION OF BOND:  
IMPORTER BROKER

FORM NUMBER:  
9913EG290

AMOUNT:  
\$50,000.00

DATE:  
12/06/2013

NAME AND ADDRESS OF PRINCIPAL ON BOND KIKO USA INC  
350 5TH AVE, FL 41, NEW YORK, NY 101184100

IF YOU FEEL THERE ARE EXTENUATING CIRCUMSTANCES, YOU HAVE THE RIGHT TO OBJECT  
TO THE ABOVE ACTION. YOUR PETITION SHOULD EXPLAIN WHY YOU SHOULD NOT BE  
PENALIZED FOR THE CITED VIOLATION. WRITE THE PETITION AS A LETTER OR IN  
LEGAL FORM; SUBMIT IN (DUPLICATE ) ADDRESSED TO THE COMMISSIONER OF CUSTOMS  
AND BORDER PROTECTION, AND FORWARD TO THE FP&F OFFICER AT: U.S. CBP FP&F OFFI  
CE, JFK INTL AIRP,BLDG 77,#200, JAMAICA, NY 11430

UNLESS THE AMOUNT HEREIN DEMANDED IS PAID OR A PETITION FOR RELIEF IS FILED  
WITH THE FP&F OFFICER WITHIN THE INDICATED TIME LIMIT, FURTHER ACTION WILL  
BE TAKEN IN CONNECTION WITH BOND OR MATTER WILL BE REFERRED TO US ATTORNEY.

TIME LIMIT FOR PAYMENT OR FILING PETITION: 60 DAYS FROM DATE OF THIS NOTICE.

SIGNATURE:

TITLE

DATE

BY

FP&F OFFICER (718)487-5235

02/13/2017

KIKO USA, Inc.			
Case No. 18-10069 (MFW)			
UNLIQUIDATED ENTRIES			
There are <b>85</b> unliquidated pre-petition entries which may liquidate with duty, fees, or other charges due to U.S. Customs and Border Protection pursuant to 19 C.F.R. § 159.1 thru 159.58.			
	Entry Number	Entry Date	Port of Entry
1	D17-60069819	June 14, 2017	NEW YORK/NEWARK AREA
2	D17-60073373	August 30, 2017	NEW YORK/NEWARK AREA
3	D17-60076749	October 29, 2017	NEW YORK/NEWARK AREA
4	D17-60078067	November 17, 2017	NEW YORK/NEWARK AREA
5	D17-60078075	November 17, 2017	NEW YORK/NEWARK AREA
6	D17-60078588	November 27, 2017	NEW YORK/NEWARK AREA
7	D17-60078596	November 27, 2017	NEW YORK/NEWARK AREA
8	D17-60078968	December 1, 2017	NEW YORK/NEWARK AREA
9	D17-60079115	December 4, 2017	NEW YORK/NEWARK AREA
10	D17-60079784	December 13, 2017	NEW YORK/NEWARK AREA
11	D17-60079875	December 14, 2017	NEW YORK/NEWARK AREA
12	D17-60079958	December 15, 2017	NEW YORK/NEWARK AREA
13	D17-60080170	December 19, 2017	NEW YORK/NEWARK AREA
14	D17-60080378	December 22, 2017	NEW YORK/NEWARK AREA
15	D17-60080816	January 2, 2018	NEW YORK/NEWARK AREA
16	D17-60080857	January 2, 2018	NEW YORK/NEWARK AREA
17	D17-60081095	January 5, 2018	NEW YORK/NEWARK AREA
18	D17-60067896	May 1, 2017	JFK INT'L AIRPORT, NY
19	D17-60067912	May 2, 2017	JFK INT'L AIRPORT, NY
20	D17-60068266	May 9, 2017	JFK INT'L AIRPORT, NY
21	D17-60068290	May 9, 2017	JFK INT'L AIRPORT, NY
22	D17-60068597	May 15, 2017	JFK INT'L AIRPORT, NY
23	D17-60068613	May 16, 2017	JFK INT'L AIRPORT, NY
24	D17-60068894	May 22, 2017	JFK INT'L AIRPORT, NY
25	D17-60068902	May 22, 2017	JFK INT'L AIRPORT, NY
26	D17-60069181	May 30, 2017	JFK INT'L AIRPORT, NY
27	D17-60069215	May 30, 2017	JFK INT'L AIRPORT, NY
28	D17-60069413	June 2, 2017	JFK INT'L AIRPORT, NY
29	D17-60069546	June 6, 2017	JFK INT'L AIRPORT, NY
30	D17-60069769	June 12, 2017	JFK INT'L AIRPORT, NY
31	D17-60069801	June 13, 2017	JFK INT'L AIRPORT, NY
32	D17-60070064	June 19, 2017	JFK INT'L AIRPORT, NY
33	D17-60070189	June 20, 2017	JFK INT'L AIRPORT, NY
34	D17-60070221	June 21, 2017	JFK INT'L AIRPORT, NY
35	D17-60070577	June 26, 2017	JFK INT'L AIRPORT, NY
36	D17-60070585	June 26, 2017	JFK INT'L AIRPORT, NY
37	D17-60070833	July 3, 2017	JFK INT'L AIRPORT, NY
38	D17-60070908	July 5, 2017	JFK INT'L AIRPORT, NY
39	D17-60071187	July 10, 2017	JFK INT'L AIRPORT, NY
40	D17-60071245	July 10, 2017	JFK INT'L AIRPORT, NY

	Entry Number	Entry Date	Port of Entry
41	D17-60071518	July 16, 2017	JFK INT'L AIRPORT, NY
42	D17-60071708	July 19, 2017	JFK INT'L AIRPORT, NY
43	D17-60071823	July 23, 2017	JFK INT'L AIRPORT, NY
44	D17-60071906	July 26, 2017	JFK INT'L AIRPORT, NY
45	D17-60072128	July 30, 2017	JFK INT'L AIRPORT, NY
46	D17-60072219	August 3, 2017	JFK INT'L AIRPORT, NY
47	D17-60072409	August 7, 2017	JFK INT'L AIRPORT, NY
48	D17-60072516	August 8, 2017	JFK INT'L AIRPORT, NY
49	D17-60072771	August 14, 2017	JFK INT'L AIRPORT, NY
50	D17-60072870	August 15, 2017	JFK INT'L AIRPORT, NY
51	D17-60073076	August 21, 2017	JFK INT'L AIRPORT, NY
52	D17-60073233	August 23, 2017	JFK INT'L AIRPORT, NY
53	D17-60073407	August 28, 2017	JFK INT'L AIRPORT, NY
54	D17-60073753	September 5, 2017	JFK INT'L AIRPORT, NY
55	D17-60073878	September 6, 2017	JFK INT'L AIRPORT, NY
56	D17-60074041	September 11, 2017	JFK INT'L AIRPORT, NY
57	D17-60074108	September 11, 2017	JFK INT'L AIRPORT, NY
58	D17-60074389	September 18, 2017	JFK INT'L AIRPORT, NY
59	D17-60074462	September 18, 2017	JFK INT'L AIRPORT, NY
60	D17-60074769	September 25, 2017	JFK INT'L AIRPORT, NY
61	D17-60074942	September 26, 2017	JFK INT'L AIRPORT, NY
62	D17-60075238	October 2, 2017	JFK INT'L AIRPORT, NY
63	D17-60075337	October 3, 2017	JFK INT'L AIRPORT, NY
64	D17-60075600	October 8, 2017	JFK INT'L AIRPORT, NY
65	D17-60075808	October 10, 2017	JFK INT'L AIRPORT, NY
66	D17-60076020	October 16, 2017	JFK INT'L AIRPORT, NY
67	D17-60076202	October 18, 2017	JFK INT'L AIRPORT, NY
68	D17-60076327	October 20, 2017	JFK INT'L AIRPORT, NY
69	D17-60076566	October 25, 2017	JFK INT'L AIRPORT, NY
70	D17-60076608	October 25, 2017	JFK INT'L AIRPORT, NY
71	D17-60076814	October 30, 2017	JFK INT'L AIRPORT, NY
72	D17-60076822	October 30, 2017	JFK INT'L AIRPORT, NY
73	D17-60077184	November 6, 2017	JFK INT'L AIRPORT, NY
74	D17-60077317	November 7, 2017	JFK INT'L AIRPORT, NY
75	DF4-02156452	November 13, 2017	JFK INT'L AIRPORT, NY
76	D17-60077622	November 13, 2017	JFK INT'L AIRPORT, NY
77	DF4-02156460	November 14, 2017	JFK INT'L AIRPORT, NY
78	D17-60077697	November 14, 2017	JFK INT'L AIRPORT, NY
79	DF4-02156627	November 16, 2017	JFK INT'L AIRPORT, NY
80	D17-60078117	November 20, 2017	JFK INT'L AIRPORT, NY
81	D17-60078372	November 22, 2017	JFK INT'L AIRPORT, NY
82	D17-60078620	November 27, 2017	JFK INT'L AIRPORT, NY
83	D17-60078711	November 29, 2017	JFK INT'L AIRPORT, NY
84	DF4-02157385	November 30, 2017	JFK INT'L AIRPORT, NY
85	D17-60078893	November 30, 2017	JFK INT'L AIRPORT, NY

6650 Telecom Drive  
Indianapolis, IN 46278



**U.S. Customs and  
Border Protection**

JUN 20 2018

BMC Group, Inc.  
Attn: KIKO USA Claims Processing  
P.O. Box 90100  
Los Angeles, California 90009

Re: KIKO USA, Inc.  
Case Number: 18-10069 (MFW)

Dear Sir or Madam:

Enclosed is our Proof of Claim for the above referenced bankruptcy case. Please file the claim and return a file-marked copy of the claim in the accompanying self-addressed, stamped envelope.

If you have any questions regarding the claim, please make immediate contact with Scott Vrooman at relay number 1-800-743-3333 and then tell an agent to dial 317-298-1501.

Sincerely,

  
Jessica Vandemark

Section Chief, Debt Collection Section, AD/CVD Team  
Financial Operations, Office of Finance  
U.S. Customs and Border Protection

Enclosures