

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 06/29/2018
Claim # 90

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>LOS ANGELES COUNTY TREASURER & TAX COLLECTOR</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? <u>LOS ANGELES COUNTY TREASURER & TAX</u> Name <u>PO Box 54110</u> Number Street <u>Los Angeles</u> <u>CA</u> <u>90054</u> City State ZIP Code Contact phone <u>(213) 974-7803</u> Contact email <u>bankruptcy@ttc.lacounty.gov</u> Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	Where should payments to the creditor be sent? (if different) _____ Name _____ Number Street _____ City State ZIP Code Contact phone _____ Contact email _____
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: ____

7. How much is the claim? \$ 8,426.13 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.

Tax Claim

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. \$ 0.00

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:

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).

\$ 0.00

☐ 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).

\$ 0.00

☐ 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).

\$ 0.00

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ 8,426.13

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ 0.00

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ 0.00

* 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.

\$ 0.00

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 06/29/2018
MM / DD / YYYY

Dylan Poirier
Signature

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

Name Dylan Poirier

First name

Middle name

Last name

Title Tax Service Clerk I

Company Los Angeles County Treasurer and Tax Collector

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 - KIKO USA, Inc. POC UNSEC.pdf

Description -

06-29-18

THE COUNTY OF LOS ANGELES IS REQUIRED BY LAW TO COLLECT THE TAXES FOR ALL SCHOOL DISTRICTS, CITIES AND OTHER TAXING AGENCIES.

ASSESSMENT NUMBER	INDEX NUMBER
2255590003	32084319

Please make check payable to:
LOS ANGELES COUNTY TAX COLLECTOR

WRITE THESE NUMBERS ON YOUR CHECK AND CORRESPONDENCE			Pay Key
Year	Seq. No.	BILL NUMBER	
18	000	40752140	8

2018

MAIL EARLY - AVOID PENALTY
SEND THIS UPPER PORTION WITH YOUR PAYMENT

KIKO USA INC
470 S PARK AVE FLOR 15
NEW YORK NY 10016

AUTH 000000 0000 03230

TOTAL TAX	1267 84
10% Penalty After	08312018
Collection Costs	
Additional Penalties	
Total After Penalties	

THIS BILL IS NOW DUE AND PAYABLE

NO ADDITIONAL BILLING WILL BE MADE

X ☐

18518000000407521400000126784000013946298080831

126 78 126 78 DETACH HERE

UNSECURED PROPERTY TAX BILL

2018

UNSECURED PROPERTY TAX FOR FISCAL YEAR JULY 12018 TO JUNE 30, 2019

SALE OR DISPOSAL OF THIS PROPERTY AFTER JANUARY 1, 2018 DOES NOT RELIEVE THE ASSESSEE OF THIS TAX.

PAYMENT WILL BE ACCEPTED WITHOUT PENALTY UNTIL
08-31-2018
TRA 03230
AUTH 000000 0000

KIKO USA INC
470 S PARK AVE FLOR 15
NEW YORK NY 10016

6285 031 097

SITUS OR LOCATION:

219 STONEWOOD ST SPC B15
DOWNEY 00000

PROPERTY DESCRIPTION			ASSESSED VALUES	
ASSESSMENT NUMBER	INDEX NUMBER	BILL NUMBER	VALUES ARE DETERMINED BY THE COUNTY ASSESSOR. REFER QUESTIONS CONCERNING VALUE TO: (562) 256-1701	
2255590003	32084319	40752140	FULL VALUE	
ASSESSED PURSUANT TO SEC 501 R T FOR YEAR 2018 PENAL ASSESSMENT ASS'D VALUES(S) INCLUDE 10 PER CENT PENALTY ADDED PURSUANT TO SEC 463 R T CODE. \$115.26 OF TOTAL TAX SHOWN IS DUE TO ADDITION OF PENALTY TO ASSESSMENT			BUS PP	55000
			FIXT	55000
			TOTAL VALUE	110000
			LESS EXEMPT	0
			NET VALUE	110000
GENERAL TAX LEVY AND VOTED INDEBTEDNESS				
TAXING AGENCY	RATE	AMOUNT		
TOTAL TAX		1267 84		
			TOTAL TAX	1267 84
			10% Penalty After	08312018
			Collection Costs	
			Additional Penalties	
			Total After Penalties	

THERE WILL BE A \$33.00 CHARGE FOR ANY RETURNED CHECK.
SEE REVERSE SIDE FOR IMPORTANT INFORMATION

R#14 LOS ANGELES COUNTY TAX COLLECTOR

06-29-18

225 N. Hill St., Rm 122, Los Angeles, CA 90012 Phone: 1(213) 893-7935
P.O. Box 54027 Los Angeles, CA 90054

THE COUNTY OF LOS ANGELES IS REQUIRED BY LAW TO COLLECT THE TAXES FOR ALL SCHOOL DISTRICTS, CITIES AND OTHER TAXING AGENCIES.

ASSESSMENT NUMBER	INDEX NUMBER
2255590000	32083208

Please make check payable to:
LOS ANGELES COUNTY TAX COLLECTOR

WRITE THESE NUMBERS ON YOUR CHECK AND CORRESPONDENCE			Pay Key
Year	Seq. No.	BILL NUMBER	
18	000	40752137	8

2018

MAIL EARLY - AVOID PENALTY
SEND THIS UPPER PORTION WITH YOUR PAYMENT

KIKO USA INC DBA
470 S PARK AVE FLOR 15
NEW YORK NY 10016

AUTH 000000 0000 09340

TOTAL TAX	1224 90
10% Penalty After	08312018
Collection Costs	
Additional Penalties	
Total After Penalties	

THIS BILL IS NOW DUE AND PAYABLE

NO ADDITIONAL BILLING WILL BE MADE

X ☐

18518000000407521370000122490000013473942880831

122 49

122 49

DETACH HERE

UNSECURED PROPERTY TAX BILL

2018

UNSECURED PROPERTY TAX FOR FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019

SALE OR DISPOSAL OF THIS PROPERTY
AFTER JANUARY 1, 2018 DOES NOT RELIEVE
THE ASSESSEE OF THIS TAX.

PAYMENT WILL BE ACCEPTED
WITHOUT PENALTY UNTIL
08-31-2018
TRA 09340
AUTH 000000 0000

KIKO USA INC DBA
470 S PARK AVE FLOR 15
NEW YORK NY 10016

7366 019 135

SITUS OR LOCATION:

21540 HAWTHORNE BLVD RM 450B
TORRANCE 00000

PROPERTY DESCRIPTION			ASSESSED VALUES	
ASSESSMENT NUMBER	INDEX NUMBER	BILL NUMBER	VALUES ARE DETERMINED BY THE COUNTY ASSESSOR. REFER QUESTIONS CONCERNING VALUE TO: (562) 256-1701	
2255590000	32083208	40752137	FULL VALUE	
ASSESSED PURSUANT TO SEC 501 R T			BUS PP	55000
FOR YEAR 2018			FIXT	55000
PENAL ASSESSMENT			TOTAL VALUE	110000
ASS'D VALUES(S) INCLUDE 10 PER CENT			LESS EXEMPT	0
PENALTY ADDED PURSUANT TO SEC 463 R T			NET VALUE	110000
CODE. \$111.36 OF TOTAL TAX SHOWN IS				
DUE TO ADDITION OF PENALTY TO ASSESSMENT				
GENERAL TAX LEVY AND VOTED INDEBTEDNESS				
TAXING AGENCY	RATE	AMOUNT		
TOTAL TAX		1224 90		
			TOTAL TAX	1224 90
			10% Penalty After	08312018
			Collection Costs	
			Additional Penalties	
			Total After Penalties	

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06-29-18

225 N. Hill St., Rm 122, Los Angeles, CA 90012 Phone: 1(213) 893-7835
P.O. Box 54027 Los Angeles, CA 90054

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P.O. Box 54027 Los Angeles, CA 90054

DECLARATION OF SERVICE OF MAIL

STATE OF CALIFORNIA, County of Los Angeles:

Dylan Poirier states: I am and at all times herein mentioned have been a citizen of the United States and a resident of the County of Los Angeles, over the age of eighteen years and not a party to nor interested in the within action; that my business address is 130 Kenneth Hahn Hall of Administration, City of Los Angeles, County of Los Angeles, State of California; that I am readily familiar with the business practice of the Los Angeles County Treasurer and Tax Collector for collection and processing of correspondence for mailing with the United States Postal Service; and that the correspondence would be deposited within the United States Postal Service that same day in the ordinary course of business;

That on **June 29, 2018** I served the attached **PROOF OF CLAIM** upon Interested Party(ies) by depositing copies thereof, enclosed in a sealed envelope and placed for collection and mailing on that date following ordinary business practices in the United States Postal Service, addressed as follows:

Debtor or Debtor's Attorney

Robbie T Boone
White & Case LLP
Southeast Financial Center
100 South Biscayne Boulevard
49th Floor
Miami, FL 33131

Chapter 7 or 13 Standing Attorney

N/A

I declare under penalty of perjury that the foregoing is true and correct. Executed this **June 29, 2018**, at Los Angeles, California.

Dylan Poirier
(NAME OF DECLARANT)


(SIGNATURE OF DECLARANT)