



New York State Department of Labor  
Andrew M. Cuomo, Governor  
Roberta Reardon, Commissioner

BMC

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JUN 14 2018

BMC GROUP

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE  
ARRANGMENT# 18-10069

UNLIQUIDATED CLAIM FOR  
UNEMPLOYMENT  
INSURANCE CONTRIBUTIONS DUE -  
PRIORITY CLAIM

CLERK OF COURT  
U.S. BANKRUPTCY COURT  
824 MARKET STREET, 3RD FL  
WILMINGTON, DE 19801

FILED  
2018 JUN 11 AM 8:22  
U.S. BANKRUPTCY COURT  
DISTRICT OF DELAWARE  
CLERK

IN THE MATTER OF:  
KIKO USA INC  
ER# 51-41136

DEBTOR

1. **Cory Shimkus** is an agent of the New York State Department of Labor, Unemployment Insurance Division, and is authorized to make this claim on behalf of the Commissioner of Labor of the State of New York pursuant to Article 18 of the Labor Law of the State of New York.
2. The debtor is justly and truly liable to the New York State Department of Labor for unpaid unemployment insurance contributions in an amount unknown at the present time.
3. The New York State Department of Labor will file a claim and assessments in these proceedings as soon as the necessary information can be obtained to fix and determine the debt. Such claim is capable of liquidation or of reasonable assessment, and such liquidation or assessment will not unduly delay the proceedings herein.
4. The New York State Department of Labor claims **priority** for the payment of such unemployment insurance contributions as are due.
5. There are no setoffs or counterclaims.
6. Correspondence regarding this claim should be forwarded to the New York State Department of Labor, Insolvency Unit, at the address indicated above.

Dated: 06/07/18

Commissioner of Labor

By: Cory Shimkus  
UI Employer Compliance Agent 2  
Unemployment Insurance Division

IA 38U (6-12)

Telephone (518) 485-1999

nysdol@labor.state.ny.us

Fax (518) 457-3256

NYS Department of Labor, State Office Campus, Building # 12, Room # 256, Albany, NY 12240

KIKO USA POC



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New York State Department of Labor  
Andrew M. Cuomo, Governor  
Roberta Reardon, Commissioner

FILED

06/07/18

2018 JUN 11 AM 8:27

CLERK  
U.S. BANKRUPTCY COURT  
DISTRICT OF DELAWARE

CLERK OF THE COURT  
U.S. BANKRUPTCY COURT  
DISTRICT OF DELAWARE  
824 MARKET STREET, 3RD FL  
WILMINGTON, DE 19801

RE: KIKO USA INC  
ER# 51-41136  
ARRANGEMENT# 18-10069

Dear Sir:

Enclosed is an Unliquidated Claim of the New York State Department of Labor for Unemployment Insurance Contributions due from the above. The State of New York claims priority in payment under the provisions of the New York State Unemployment Insurance Law.

Please acknowledge receipt of this claim to the Unemployment Insurance Division in the enclosed envelope.

Very truly yours,

Cory Shimkus  
UI Employer Compliance Agent 2

CS:cs  
Encl.

IA168.2U (6-12)