

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

RECEIVED

JUL 06 2018

BMC GROUP

If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again.
THIS SPACE IS FOR COURT USE ONLY

04/16

Modified Form 410

Proof of Claim

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?	Michigan Department of Treasury 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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> 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)	Michigan Department of Treasury Name Bankruptcy Unit, P.O. Box 30168 Number Street Lansing MI 48909 City State ZIP Code Contact phone (517) 241-5002 Contact email n/a	Michigan Department of Treasury/Revenue/AG Name P.O. Box 30456 Number Street Lansing MI 48909-7955 City State ZIP Code Contact phone (517) 241-5002 Contact email n/a
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? \$ 18,732.16 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

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) 5.15 %
☒ 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: _____
The MI Dept of Treasury has not identified a right of setoff or counterclaim. However, all rights of setoff are preserved and will be asserted to the extent lawful.

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)? ☐ No ☒ Yes. Check all that apply:

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). \$ 14,895.84

☒ 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).

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 07/02/2018
MM / DD / YYYY

/s/ Katherine C. Kerwin (P73070)
Signature

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

Name Katherine C. Kerwin
First name Middle name Last name

Title Assistant Attorney General

Company State of Michigan Attorney General
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 3030 W. Grand Blvd., Cadillac Place, Suite 10-200
Number Street

Detroit MI 48202
City State ZIP Code

Contact phone (313) 456-0140 Email kerwink@michigan.gov

Michigan Department of Treasury
4265 (11-04)

56835324

Case Number:
18-10069 MFW

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7999480

Sworn Summary

Issued under federal code, Title XI

Type of Claim: Priority
Original

Taxpayer Identification:
0805

Attorney General:
ATTORNEY DETROIT

GIKO USA, INC
470 PARK AVENUE SOUTH
15TH FLOOR
NEW YORK, NY. 10016

Other Identification:

F0805

Assessment Number	Debt Code	Assessment Date	Account ID	Tax Period	*If Est	Tax Deficiency	Penalty	Interest
VA0ZA5W	MUT	06/13/18	F0805	1/1/2015 - 12/31/2015	*	\$11,250.00	\$0.00	\$941.69
VA0ZA5X	MST	06/13/18	F0805	1/1/2015 - 12/31/2015	*	\$2,495.28	\$0.00	\$208.87
						\$13,745.28	\$0.00	\$1,150.56

Debt Codes:

MST - MICHIGAN SALES TAX

MUT - MICHIGAN USE TAX

TOTAL
CLAIM

\$14,895.84

* An asterisk in this column indicates that tax liability is estimated based on the best information available since actual returns have not been filed. This claim will be adjusted when actual returns are filed.

SANDRA BRAUN being duly sworn, deposes and says (s)he is authorized to act for the Department of Treasury and, to the best of her/his knowledge and belief, the defendant is indebted to the State of Michigan in this amount.

Signature

Date: 06/22/2018



Michigan Department of Treasury 4265 (11-04) Sworn Summary Issued under federal code, Title XI Type of Claim: Unsecured Original	56835324	Case Number: 18-10069 MFW Taxpayer Identification: 0805	Page 1 of 1 <div style="text-align: right;">7999480</div> Attorney General: ATTORNEY DETROIT
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KIKO USA, INC 470 PARK AVENUE SOUTH 15TH FLOOR NEW YORK, NY. 10016	Other Identification: F0805
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Assessment Number	Debt Code	Assessment Date	Account ID	Tax Period	*If Est	Tax Deficiency	Penalty	Interest
VA0ZA5W	MUT	06/13/18	F0805	1/1/2015 - 12/31/2015	*	\$0.00	\$3,212.50	\$0.00
VA0ZA5X	MST	06/13/18	F0805	1/1/2015 - 12/31/2015	*	\$0.00	\$623.82	\$0.00
						\$0.00	\$3,836.32	\$0.00

Debt Codes: MST - MICHIGAN SALES TAX MUT - MICHIGAN USE TAX	TOTAL CLAIM	<div style="border: 1px solid black; padding: 5px; display: inline-block;"> \$3,836.32 </div>
<p style="font-size: small;">* An asterisk in this column indicates that tax liability is estimated based on the best information available since actual returns have not been filed. This claim will be adjusted when actual returns are filed.</p>		

SANDRA BRAUN being duly sworn, deposes and says (s)he is authorized to act for the Department of Treasury and, to the best of her/his knowledge and belief, the defendant is indebted to the State of Michigan in this amount.	
Signature	Date: 06/22/2018

STATE OF MICHIGAN
DEPARTMENT OF ATTORNEY GENERAL



CADILLAC PLACE
3030 WEST GRAND BOULEVARD, Ste 10-200
DETROIT, MICHIGAN 48202

BILL SCHUETTE
ATTORNEY GENERAL

July 2, 2018

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

RE: Debtor: Kiko USA, Inc.
Case No. 18-10069

To Whom It May Concern:

Enclosed please find a Proof Of Claim and supporting documentation regarding the above-referenced matter. Please process in your usual manner and return a time-stamped copy to me in the enclosed self-addressed stamped envelope.

Thank you for your immediate attention to this matter.

Sincerely,

A handwritten signature in blue ink that reads "Barbara M. Hughes".

Barbara M. Hughes
Legal Secretary to
Katherine C. Kerwin
(313) 456-0140

Enclosures

PROOF OF CLAIM FILING INFORMATION FOR

KIKO USA, INC.

CASE NO. 18-10069

US BANKRUPTCY COURT, DISTRICT OF DELAWARE

DEBTOR NAME	CASE NUMBER
KIKO USA, INC.	18-10069

General Bar Date: March 26, 2018 at 4:00 PM (Prevailing Eastern Time)

Governmental Bar Date: July 10, 2018, at 4:00 PM (Prevailing Eastern Time)

If you would like to file a proof of claim -

Mail original proof of claim form(s) and copies of supporting documentation to:

By First Class Mail

BMC Group, Inc.
Attn: KIKO USA Claims Processing
PO Box 90100
Los Angeles, CA 90009

By Overnight or Hand Delivery

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

*Once filed, a "Filed" stamped copy of the proof of claim will be returned to the claimant
Within three (3) business days of docketing IF the claimant encloses a stamped,
self-addressed envelope with a copy of the proof of claim.*