

## **EXHIBIT B**

### **DETAILED TIME ENTRIES BY CATEGORY**

**SUMMARY OF BILLING BY CATEGORY**

<b>Project Category</b>	<b>Total Hours</b>	<b>Total Fees</b>
Asset Disposition	0.40	\$318.00
Case Administration	0.70	\$556.50
Claim Analysis, Objections, Proofs of Claim and Bar Date	7.00	\$5,223.00
Creditor Inquiries	0.20	\$159.00
Employee Benefits and Pensions	2.90	\$1,754.50
Executory Contracts and Unexpired Leases	10.30	\$7,883.50
Fee/Employment Applications (Other Professionals)	0.30	\$238.50
Financing and Cash Collateral	15.00	\$11,754.00
Plan and Disclosure Statement	23.90	\$16,245.50
Preparation for and Attendance at Hearing	0.20	\$159.00
<b>TOTAL</b>	<b>60.90</b>	<b>\$44,291.50</b>

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INVOICE #: 5821698

KIKO USA Debtor in Possession

128615.0001.0002 / Asset Disposition

## FOR SERVICES THROUGH 04/30/18

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/27/18	J. Vanacore	0.20	Brief review of de minimus asset sale issues;
04/30/18	J. Vanacore	0.20	Resolve de minimis sale motion issues; emails with M. DiSabatino regarding same;
TOTAL		HOURS	
		0.40	

SERVICES

\$318.00

## SUMMARY OF SERVICES THROUGH 04/30/18

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
J. Vanacore	0.40	795.00	318.00
Total	0.40		\$318.00

<b>TOTAL DUE THIS INVOICE</b> <b>\$318.00</b>
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INVOICE #: 5821699

KIKO USA Debtor in Possession

128615.0001.0004 / Case Administration

## FOR SERVICES THROUGH 04/30/18

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/09/18	J. Vanacore	0.40	Review motion to extend removal deadline;
04/11/18	J. Vanacore	0.20	Review Getzler monthly staffing report to update J. Kaplan on questions posed;
04/23/18	J. Vanacore	0.10	Emails with F. Furlan regarding update on various case issues;
TOTAL		0.70	

SERVICES  
\$556.50

## SUMMARY OF SERVICES THROUGH 04/30/18

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
J. Vanacore	0.70	795.00	556.50
Total	0.70		\$556.50

**TOTAL DUE THIS INVOICE**  
**\$556.50**

INVOICE #: 5821700

KIKO USA Debtor in Possession

128615.0001.0005 / Claim Analysis, Objections, Proofs of Claim and Bar Date

## FOR SERVICES THROUGH 04/30/18

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/02/18	J. Vanacore	0.10	Emails with R. Boone regarding form claim agreement;
04/02/18	J. Vanacore	0.40	Initial review of claims analysis from B. Daniel; emails regarding same;
04/02/18	J. Vanacore	0.20	Emails with B. Daniel regarding claims register issues and summary of claims;
04/03/18	J. Vanacore	0.20	Review and revise draft letter to creditors; emails with S. Ewing regarding same;
04/03/18	J. Vanacore	0.30	Initial review of letter to creditors urging support for Plan; review and revise same;
04/03/18	J. Vanacore	0.40	Review claims analysis prepare by BMC to prepare for telephone conference with D. Cravero;
04/04/18	J. Vanacore	0.40	Review claims register to incorporate key information into draft exit financing agreement;
04/05/18	J. Vanacore	0.20	Emails with D. Cravero and M. Samson regarding claims;
04/12/18	J. Vanacore	0.40	Initial review of D. Cravero's claims reconciliation; email regarding same;
04/12/18	J. Vanacore	0.30	Telephone conference with D. Cravero regarding Simon claims;
04/12/18	J. Vanacore	0.40	Brief research on 502(b)(6) damages to answer D. Cravero's question and respond to Simon Properties;
04/17/18	D. Kennedy	1.80	Review documents and communications regarding landlord claims and related issues (1.5); correspondence with J. Vanacore regarding same (.3);
04/18/18	J. Vanacore	0.20	Review tenant allowance questions; emails with D. Cravero regarding same;
04/23/18	J. Vanacore	0.20	Emails with D. Cravero regarding Queens reconciliation;
04/24/18	J. Vanacore	0.40	Review Queens reconciliation to address issues with D. Cravero regarding same;
04/24/18	J. Vanacore	0.30	Review tenant allowances to address same; review issues raised by D. Cravero;
04/24/18	J. Vanacore	0.20	Emails with D. Cravero regarding Queens reconciliation;
04/24/18	J. Vanacore	0.20	Review and resolve Queens reconciliation;

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INVOICE #: 5821701

KIKO USA Debtor in Possession

128615.0001.0005 / Claim Analysis, Objections, Proofs of Claim and Bar Date

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/24/18	J. Vanacore	0.40	Review tenant allowance issues raised by D. Cravero on telephone conference; address same; review statements regarding same;
TOTAL		HOURS	
		7.00	

SERVICES

\$5,223.00

## SUMMARY OF SERVICES THROUGH 04/30/18

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
D. Kennedy	1.80	605.00	1,089.00
J. Vanacore	5.20	795.00	4,134.00
Total	7.00		\$5,223.00

<b>TOTAL DUE THIS INVOICE</b> <b>\$5,223.00</b>
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INVOICE #: 5821701

KIKO USA Debtor in Possession

128615.0001.0007 / Creditor Inquiries

## FOR SERVICES THROUGH 04/30/18

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/12/18	J. Vanacore	0.20	Review inquiry from Bradford Capital; internal emails regarding same;
TOTAL		HOURS	
		0.20	

SERVICES

\$159.00

## SUMMARY OF SERVICES THROUGH 04/30/18

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
J. Vanacore	0.20	795.00	159.00
Total	0.20		\$159.00

<b>TOTAL DUE THIS INVOICE</b> <b>\$159.00</b>
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INVOICE #: 5821702

KIKO USA Debtor in Possession

128615.0001.0008 / Employee Benefits and Pensions

## FOR SERVICES THROUGH 04/30/18

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/03/18	D. Kennedy	1.50	Multiple communications with A. Henao regarding bonus payments and severance program (.8); review documents related to same (.7);
04/05/18	D. Kennedy	0.50	Teleconference with A. Henao regarding severance obligations and related issues;
04/24/18	D. Kennedy	0.90	Various communications regarding bonus payments (.6); review final order regarding employee benefits, including bonuses and severance payments (.3);
TOTAL		HOURS 2.90	

SERVICES

\$1,754.50

## SUMMARY OF SERVICES THROUGH 04/30/18

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
D. Kennedy	2.90	605.00	1,754.50
Total	2.90		\$1,754.50

<b>TOTAL DUE THIS INVOICE</b> <b>\$1,754.50</b>
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INVOICE #: 5821703

KIKO USA Debtor in Possession

128615.0001.0009 / Executory Contracts and Unexpired Leases

## FOR SERVICES THROUGH 04/30/18

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/02/18	M. Sherman	0.50	Follow up on Times Square payments; review requirements for draws;
04/03/18	M. Sherman	0.30	Times Square - follow up on payments;
04/03/18	J. Vanacore	0.40	Emails with Ron Tucker regarding meeting; prepare for same; review checklist of issues to resolve;
04/04/18	M. Sherman	0.30	Follow up on payments from Times Square landlord;
04/05/18	M. Sherman	0.60	Follow up on execution of office lease (.2); emails with J. Kaplan regarding next payment of Times Square allowance (.4);
04/05/18	J. Vanacore	0.20	Follow-up emails with team on Simon issues;
04/05/18	J. Vanacore	0.40	Telephone conference with R. Tucker at Simon regarding support of Plan;
04/05/18	J. Vanacore	0.30	Prepare for landlord call with Simon attorney, Ron Tucker; review Plan issues;
04/05/18	D. Kennedy	1.00	Prepare for and participate in teleconference with ADP regarding potential amendment to services agreement;
04/06/18	J. Vanacore	0.20	Prepare for telephone conference with D. Cravero regarding lease rejection issues; review same; emails regarding same;
04/06/18	J. Vanacore	0.20	Work with M. DiSabatino on lease rejection order; review same; emails regarding same;
04/06/18	J. Vanacore	0.40	Initial review of lease rejection issues regarding Simon; emails with Simon paralegal; review same;
04/10/18	J. Vanacore	0.20	Emails with T. Hartzell regarding lease issues; review same;
04/11/18	J. Vanacore	0.20	Review cure issues on Sawgrass; emails with D. Cravero regarding same;
04/11/18	J. Vanacore	0.30	Emails with Tory Bridges regarding cure issues regarding Simon leases; review same; resolve initial issues;
04/11/18	J. Vanacore	0.20	Telephone conference with D. Cravero regarding lease issues; review same; follow-up emails regarding same;
04/11/18	J. Vanacore	0.20	Prepare for telephone conference with D. Cravero regarding lease rejection issues particular to Simon Properties;
04/12/18	J. Vanacore	0.20	Emails with T. Hartzell regarding DLLL lease issues; review same;
04/13/18	J. Vanacore	0.20	Review and resolve DLLL lease issues;

INVOICE #: 5821703

KIKO USA Debtor in Possession

128615.0001.0009 / Executory Contracts and Unexpired Leases

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/16/18	M. Sherman	0.60	Respond to D. Cravero's email regarding future payments;
04/18/18	J. Vanacore	0.20	Work with M. DiSabatino on final Sawgrass issues; emails regarding same;
04/18/18	J. Vanacore	0.20	Review proposed language from Simon Properties regarding Sawgrass lease; review and revise same;
04/18/18	J. Vanacore	0.40	Two telephone conferences with R. Tucker regarding lease issues; review same and resolve issues raised;
04/18/18	J. Vanacore	0.30	Prepare for telephone conference with R. Tucker regarding lease issues and 502(b)(6) claims; review issues raised;
04/18/18	J. Vanacore	0.20	Work with Simon Properties on Sawgrass issues; emails regarding same;
04/18/18	J. Vanacore	0.20	Emails with M. DiSabatino regarding Sawgrass order issues;
04/18/18	J. Vanacore	0.40	Review Sawgrass motion to address issues raised by Simon Properties;
04/18/18	J. Vanacore	0.10	Emails with F. Furlan regarding Sawgrass lease issues;
04/18/18	J. Vanacore	0.30	Review and revise final order on Sawgrass; review certification of counsel issues; respond to R. Tucker and M. DiSabatino regarding same; finalize matter;
04/18/18	J. Vanacore	0.20	Work with Molly Profit at Simon Properties on revisions to order in Sawgrass; resolve same;
04/19/18	J. Vanacore	0.10	Emails with F. Furlan regarding Sawgrass matters;
04/19/18	J. Vanacore	0.20	Brief review of United Healthcare executory contract issues;
04/25/18	J. Vanacore	0.20	Review Oxford insurance issues and executory contract matters; emails with M. Minuti regarding same;
04/27/18	J. Vanacore	0.20	Brief review of U-spark motion and issues to address;
04/30/18	J. Vanacore	0.20	Review and resolve 365(d)(4) issues; emails with M. DiSabatino regarding same;
TOTAL		HOURS	
		10.30	

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INVOICE #: 5821703

KIKO USA Debtor in Possession

128615.0001.0009 / Executory Contracts and Unexpired Leases

SERVICES

\$7,883.50

## SUMMARY OF SERVICES THROUGH 04/30/18

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
M. Sherman	2.30	745.00	1,713.50
D. Kennedy	1.00	605.00	605.00
J. Vanacore	7.00	795.00	5,565.00
<b>Total</b>	<b>10.30</b>		<b>\$7,883.50</b>

TOTAL DUE THIS INVOICE

**\$7,883.50**

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INVOICE #: 5821704

KIKO USA Debtor in Possession

128615.0001.0011 / Fee/Employment Applications (Other Professionals)

## FOR SERVICES THROUGH 04/30/18

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/11/18	J. Vanacore	0.30	Brief review of fee application issues to answer local counsel questions;
TOTAL		0.30	

SERVICES

\$238.50

## SUMMARY OF SERVICES THROUGH 04/30/18

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
J. Vanacore	0.30	795.00	238.50
Total	0.30		\$238.50

<b>TOTAL DUE THIS INVOICE</b> <b>\$238.50</b>
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INVOICE #: 5821705

KIKO USA Debtor in Possession

128615.0001.0013 / Financing and Cash Collateral

## FOR SERVICES THROUGH 04/30/18

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/02/18	J. Vanacore	0.20	Emails with M. Samson regarding exit financing; review same;
04/02/18	J. Vanacore	0.90	Telephone conference with DIP lender regarding exit financing issues;
04/02/18	J. Vanacore	0.10	Emails with DIP lender regarding financing issues;
04/02/18	J. Vanacore	0.30	Prepare for telephone conference with DIP lender on exit financing;
04/03/18	J. Vanacore	0.20	Draft internal memo regarding status of DIP lender issues;
04/03/18	J. Vanacore	0.70	Telephone conference with R. Boone regarding DIP lender issues;
04/03/18	J. Vanacore	0.60	Telephone conference with D. Cravero and M. Samson regarding exit financing;
04/03/18	J. Vanacore	0.30	Prepare for telephone conference with D. Cravero and M. Samson regarding financing issues;
04/04/18	J. Vanacore	0.40	Review and revise exit financing agreement;
04/04/18	J. Vanacore	0.90	Prepare initial draft of exit financing agreement;
04/04/18	J. Vanacore	0.40	Telephone conference with R. Boone regarding exit financing agreement and plan support agreement;
04/04/18	J. Vanacore	0.20	Emails with R. Boone regarding plan support and exit financing issues; review same;
04/05/18	D. Kennedy	0.90	Review documents and correspondence regarding exit financing and related issues;
04/10/18	J. Vanacore	0.40	Telephone conference with DIP lender regarding shortening notice and equity sponsor issues;
04/10/18	J. Vanacore	0.30	Prepare for telephone conference with DIP lender regarding expedited Disclosure Statement issues;
04/12/18	J. Vanacore	0.40	Telephone conference with R. Boone equity sponsor regarding issues;
04/12/18	J. Vanacore	0.20	Prepare for telephone conference with DIP lender regarding equity sponsor issues; review same;
04/12/18	J. Vanacore	0.20	Brief review of equity sponsor issues to update DIP lender;
04/18/18	J. Vanacore	0.20	Emails with DIP lender regarding Sawgrass; review and resolve issues regarding same;

INVOICE #: 5821706

KIKO USA Debtor in Possession

128615.0001.0013 / Financing and Cash Collateral

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/19/18	J. Vanacore	0.70	Telephone conference with R. Boone, counsel to DIP lender, regarding Plan issues;
04/19/18	J. Vanacore	0.30	Prepare for telephone conference with DIP lender regarding status of Plan issues;
04/23/18	J. Vanacore	0.20	Emails with J. Kaplan regarding exit financing; review same;
04/23/18	J. Vanacore	0.20	Review exit financing issues to prepare for telephone conference with DIP lender;
04/23/18	J. Vanacore	0.30	Two telephone conferences with M. Samson regarding exit financing; review same;
04/23/18	J. Vanacore	0.20	Review exit financing issues to prepare for telephone conference with M. Samson;
04/24/18	J. Vanacore	0.90	Telephone conference with D. Cravero and M. Samson regarding update on exit financing issues and related case issues;
04/24/18	J. Vanacore	0.40	Prepare for telephone conference with D. Cravero and M. Samson regarding exit financing issues;
04/24/18	J. Vanacore	0.20	Review issues to address with DIP lender; emails regarding same;
04/24/18	J. Vanacore	0.20	Update J. Kaplan on financing issues;
04/24/18	J. Vanacore	0.20	Review cash balance and DIP issues; resolve same;
04/25/18	J. Vanacore	0.30	Follow-up emails with DIP lender; review issues raised on telephone conference to address with local counsel;
04/25/18	J. Vanacore	0.50	Telephone conference with DIP Lender counsel, Robbie Boone, regarding exit financing issues;
04/25/18	J. Vanacore	0.30	Prepare for telephone conference with DIP lender; review issues to resolve from D. Cravero;
04/26/18	J. Vanacore	0.10	Emails with DIP lender regarding update;
04/26/18	J. Vanacore	0.30	Prepare for telephone conference with D. Cravero; review exit financing issues; telephone conference regarding same;
04/27/18	J. Vanacore	0.10	Update DIP lender on exit financing;
04/27/18	J. Vanacore	0.30	Prepare for telephone conference regarding exit financing; emails with D. Cravero on telephone conference with C. Ciocca;
04/28/18	J. Vanacore	0.20	Update J. Kaplan on exit financing;

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INVOICE #: 5821705

KIKO USA Debtor in Possession

128615.0001.0013 / Financing and Cash Collateral

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/30/18	J. Vanacore	0.60	Telephone conference with R. Boone regarding exit financing issues;
04/30/18	J. Vanacore	0.20	Prepare for telephone conference with R. Boone regarding update on exit financing; emails regarding same;
04/30/18	J. Vanacore	0.20	Telephone conference and emails with D. Cravero regarding exit financing; review same;
04/30/18	J. Vanacore	0.20	Prepare for telephone conference with D. Cravero regarding exit financing issues;
04/30/18	J. Vanacore	0.10	Emails with D. Cravero regarding telephone conference with C. Ciocca on exit financing;
TOTAL		HOURS 15.00	

## SERVICES

\$11,754.00

## SUMMARY OF SERVICES THROUGH 04/30/18

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
D. Kennedy	0.90	605.00	544.50
J. Vanacore	14.10	795.00	11,209.50
Total	15.00		\$11,754.00

<b>TOTAL DUE THIS INVOICE</b> <b>\$11,754.00</b>
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INVOICE #: 5821706

KIKO USA Debtor in Possession

128615.0001.0016 / Plan and Disclosure Statement

## FOR SERVICES THROUGH 04/30/18

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/01/18	J. Vanacore	0.90	Review plan and disclosure statement with J. Kaplan edits;
04/02/18	J. Vanacore	0.30	Review plan support issues raised by R. Boone;
04/02/18	J. Vanacore	0.20	Review comments to voting procedures to finalize same;
04/02/18	D. Kennedy	4.60	Review drafts and correspondence related to Voting Procedures, Disclosure Statement, Plan and related issues;
04/03/18	D. Kennedy	3.40	Continue review of Plan/Confirmation documents and communications related to same;
04/04/18	J. Vanacore	0.30	Emails with R. Tucker on Plan; review same; prepare for telephone conference;
04/04/18	J. Vanacore	0.40	Work with D. Kennedy on plan issues and global case strategy;
04/04/18	J. Vanacore	0.50	Begin drafting plan support agreement; markup same;
04/04/18	J. Vanacore	0.30	Review form of plan support agreement to prepare same;
04/04/18	J. Vanacore	0.60	Detailed review of draft disclosure statement to finalize same and prepare for telephone conference with Landlords;
04/04/18	J. Vanacore	0.70	Detailed review of draft plan to finalize same and prepare for telephone conference with landlords;
04/04/18	J. Vanacore	0.30	Strategy with D. Kennedy and J. Kaplan on plan issues; multiple emails regarding same;
04/04/18	J. Vanacore	0.40	Detailed review of plan issues to resolve same;
04/04/18	J. Vanacore	0.40	Telephone conference with M. Minuti regarding plan issues; review same; multiple emails regarding same; resolve initial issues raised;
04/04/18	D. Kennedy	3.80	Review/finalize drafts of Disclosure Statement, Plan, Voting Procedures Motion and related documents, including correspondence related to same;
04/09/18	J. Vanacore	0.30	Work with B. Daniel on Plan and Disclosure Statement issues; review same;
04/10/18	J. Vanacore	0.20	Telephone conference with M. Minuti regarding Disclosure Statement issues; review same;
04/10/18	J. Vanacore	0.40	Work with D. Kennedy on Plan and Disclosure Statement issues;
04/10/18	J. Vanacore	0.30	Review and revise plan procedures motion;



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INVOICE #: 5821706

KIKO USA Debtor in Possession

128615.0001.0016 / Plan and Disclosure Statement

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/10/18	J. Vanacore	0.30	Review and revise motion to expedite hearing on Disclosure Statement;
04/10/18	D. Kennedy	2.70	Review correspondence regarding expediting hearing on Disclosure Statement and Plan and strategy related to same (1.2); review documents and pleadings related to same (1.5);
04/11/18	J. Vanacore	0.90	Work with S. Carroll regarding Plan and disclosure statement issues and global case strategy;
04/18/18	J. Vanacore	0.30	Work with S. Carroll on global case strategy;
04/18/18	J. Vanacore	0.20	Review disclosure statement issues; review same; emails with B. Daniel and M. DiSabatino; resolve issues;
04/25/18	J. Vanacore	0.40	Telephone conference with M. Minuti regarding disclosure statement issues (.2); review issues to address and to prepare for telephone conference with M. Samson regarding same (.2);
04/25/18	J. Vanacore	0.40	Review disclosure statement issues to prepare for telephone conference with DIP lender and to revise same with financing information;
04/26/18	J. Vanacore	0.20	Emails with M. DiSabatino regarding Plan issues; review same;
04/26/18	J. Vanacore	0.20	Review Plan supplement issues; update team regarding same;
TOTAL		HOURS	
		23.90	

SERVICES

\$16,245.50

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INVOICE #: 5821706

KIKO USA Debtor in Possession

128615.0001.0016 / Plan and Disclosure Statement

## SUMMARY OF SERVICES THROUGH 04/30/18

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
D. Kennedy	14.50	605.00	8,772.50
J. Vanacore	9.40	795.00	7,473.00
<b>Total</b>	<b>23.90</b>		<b>\$16,245.50</b>

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INVOICE #: 5821707

KIKO USA Debtor in Possession

128615.0001.0017 / Preparation for and Attendance at Hearing

<b>TOTAL DUE THIS INVOICE</b> <b>\$16,245.50</b>
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## FOR SERVICES THROUGH 04/30/18

DATE	ATTORNEY/ASSISTANT	HOURS	DESCRIPTION OF SERVICES
04/19/18	J. Vanacore	0.20	Resolve hearing issues; work with M. DiSabatino regarding same; update client;
TOTAL		HOURS	
		0.20	

SERVICES
\$159.00

## SUMMARY OF SERVICES THROUGH 04/30/18

ATTORNEY/ASSISTANT	HOURS	RATE	AMOUNT
J. Vanacore	0.20	795.00	159.00
Total	0.20		\$159.00

<b>TOTAL DUE THIS INVOICE</b> <b>\$159.00</b>
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