

EXHIBIT D

DECLARATION OF JOHN S. KAPLAN

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

KIKO USA, Inc.,

Debtor.¹

Chapter 11

Case No. 18-10069 (MFW)

DECLARATION OF JOHN S. KAPLAN

1. I am a Partner in the firm of Perkins Coie LLP (“**Perkins Coie**”), which serves as counsel to the debtor and debtor-in-possession (the “**Debtor**”).

2. I have read the foregoing application of Perkins Coie for allowance of compensation and reimbursement of expenses and know the contents thereof and that the same are true and correct, to the best of my knowledge, information and belief.

3. There is no agreement or understanding between Perkins Coie and any other person for a division of compensation as Debtor's counsel.

4. No division prohibited by the Bankruptcy Code will be made by Perkins Coie.

5. No agreement prohibited by Title 18, Section 155 has been made.

/s/ John S. Kaplan

JOHN S. KAPLAN

¹ The last four digits of the Debtor's federal tax identification number are 0805. The principal place of business for the Debtor is 470 Park Avenue South, 15th Floor New York, NY, 10016.