EXHIBIT B

SAMSON DECLARATION

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
KIKO USA, Inc.,	)	Case No. 18-10069 (MFW)
Debtor.[1]	)	

DECLARATION OF MARK SAMSON

I, Mark Samson, hereby declare:

1. I am a managing director at Getzler Henrich, a firm specializing in restructuring advisory services. I have more than 25 years of experience in crisis management and operations and have worked with both United States and foreign retail, distribution and manufacturing companies.

2. I have expertise in operations, restructuring, business plan analysis, performance improvement, cash and vendor management and interim management services. I have negotiated and been involved in numerous DIP financing deals.

3. I make this declaration in support of the Debtor's Motion for Entry of Interim and Final Orders Pursuant to 11 U.S.C. §§ 105, 362, 364, 503 and 507 and Fed. R. Bankr. P. 2002 and 4001 (I) Authorizing Debtor To Obtain Postpetition Financing; (II) Granting Liens and Super-Priority Claims to Postpetition Lender and (III) Scheduling a Final Hearing (the "Motion")[2].

4. I am over the age of 18 and authorized to submit this declaration on behalf of the Debtor. If called upon to testify, I could and would testify competently to the facts set forth in this declaration.

[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.

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

5. Upon the Petition Date, I began to receive numerous calls from various potential suitors to provide postpetition financing. I explained to each that the Debtor would entertain offers and select the offer that provided the best value to the Debtor and its estate. I invited each to make an offer and offered to provide any due diligence they wanted.

6. In each of these conversations, the suitors started with rates in double digits. I respectfully asked if they could come in below 6%. Not a single suitor was able to provide financing below 6%.

7. The DIP Facility contains an interest rate of 5%. In my experience, no lender will even come close to the terms offered by the DIP Lender.

8. In my more than twenty-five years of restructuring practice, this is among, or perhaps even, the best terms I have seen a Debtor obtain.

9. The Debtor was unable to obtain financing on an unsecured basis, an administrative expense basis, or on terms more favorable than the DIP Facility.

10. The Debtor will be out of cash and unable to conduct its business operations without interruption if it does not receive cash under the DIP Facility by January 26, 2017.

11. I respectfully recommend that the Court approve the DIP Financing.

12. I hereby declare that the above statements are true to the best of my knowledge and belief, and that I understand it is made for use as evidence in court and is subject to penalty for perjury.

Dated this 22nd day of January, 2018, in New York, New York.

/s/ Mark Samson
Mark Samson