EXHIBIT A

Proposed Bar Date Order

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]	)	**Related to Docket No. ___**

ORDER (I) FIXING BAR DATES FOR FILING CERTAIN PROOFS OF CLAIM PURSUANT TO FED. R. BANKR. P. 3003(c)(3) AND LOCAL RULE 2002-1(e); AND (II) APPROVING THE FORM AND MANNER OF NOTICE OF THE BAR DATES

Upon the motion (the "**Motion**")[2] of the above-captioned debtor and debtor-in-possession (the "**Debtor**") seeking entry of an order, pursuant to Bankruptcy Rule 3003(c) and Local Rule 2002-1(e), establishing bar dates for the filing of Proofs of Claim, including 503(b)(9) Claims, and approving the form and manner of notice thereof; and due and sufficient notice of the Motion having been given; and it appearing that the relief requested by the Motion is in the best interest of the Debtor's estate, creditors and other parties in interest; and the Court having jurisdiction to consider the Motion and the relief requested therein; and the Court having reviewed the Motion and considered the arguments made at any hearing held on the Motion; and after due deliberation and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as set forth herein.

2. **March 26, 2018 at 4:00 p.m.** (prevailing Eastern Time) (the "**General Bar Date**") is hereby fixed as the deadline for filing: (a) proofs of claim against the Debtor on account of claims (other than claims of Governmental Units (as herein defined)) arising or

[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] Any and all terms not defined herein shall have the meaning ascribed to them in the Motion.

deemed to have arisen by virtue of section 501(d) of the Bankruptcy Code prior to the Petition Date, (b) proofs of claim on account of claims arising under section 503(b)(9) of the Bankruptcy Code, and (c) claims allegedly secured by a right of setoff.

3. **July 10, 2018 at 4:00 p.m.** (prevailing Eastern Time) (the "**Governmental Unit Bar Date**") is hereby fixed as the deadline for filing Proofs of Claim against the Debtor by all governmental units, as that term is defined under section 101(27) of the Bankruptcy Code (the "**Governmental Units**"). The Governmental Unit Bar Date shall apply to all Governmental Units holding claims against the Debtor (whether secured, unsecured priority, or unsecured nonpriority) that arose prior to the Petition Date, including Governmental Units with claims against the Debtor for unpaid taxes, whether such claims arise from prepetition tax years or periods or prepetition transactions to the Debtor was a party.

4. The Amended Schedules Bar Date for those claims affected by any such amendment is hereby fixed as the later of: (a) the applicable Bar Date or (b) the date that is twenty-one (21) days from the date of the notice to the holder of the affected claim that the Debtors' Schedules were amended.

5. The bar date for Proofs of Claim filed on account of Rejection Damages Claims is hereby fixed as the deadline provided pursuant to the order granting the Rejection Motion, if applicable, or the later of: (a) the General Bar Date or Governmental Unit Bar Date (as applicable); and (b) thirty (30) days after the effective date of the rejection of any executory contract and/or unexpired lease.

Procedures for Filing Proofs of Claims

6. Each person or entity (including, without limitation, each individual, partnership, joint venture, limited liability company, corporation, estate, trust, or governmental unit) asserting a claim against the Debtor is required to file an original Proof of Claim against the Debtor.

7. Each proof of claim must substantially comply with the proof of claim form included as part of **Exhibit C** to the Motion (the "**Proof of Claim Form**"). Proofs of Claim will be deemed filed only if actually received on or before the applicable Bar Date by BMC Group, Inc. (the "**Claims Agent**"), electronically through the Claims Agent's website at www.bmcgroup.com/kiko, or sent by regular mail, overnight courier, or messenger delivery, addressed to (i) BMC Group, Inc., Attn: KIKO USA Claims Processing, P.O. Box 90100, Los Angeles, CA 90009, if sent via regular mail, or (ii) BMC Group, Inc., Attn: KIKO USA Claims Processing, 3732 West 120th Street, Hawthorne, CA 90250, if sent via overnight mail or hand delivery.

8. The Debtor shall not be required to accept Proofs of Claim sent by facsimile, telecopy, or electronic mail transmission. For any claim to be properly and validly filed, an original of the completed Proof of Claim, signed by the claimant or an authorized agent of the claimant, accompanied by any supporting documentation required by Bankruptcy Rules 3001(c) and (d), must be delivered on or before the applicable Bar Date to the Claims Agent. Proofs of Claim must be in the English language and denominated in lawful United States currency. Any person or entity that files a Proof of Claim and wishes to receive a file-stamped copy by return mail must include an additional copy of the Proof of Claim with a self-addressed envelope, postage pre-paid.

9. The filing of a Proof of Claim substantially conforming to the Proof of Claim Form shall be deemed to satisfy the procedural requirements for the assertion of administrative priority claims under section 503(b)(9) of the Bankruptcy Code; provided, however, that all other administrative claims under section 503(b) must be made by separate requests for payment in

accordance with section 503(a) of the Bankruptcy Code and will not be deemed proper if made by the filing of a Proof of Claim.

Excluded Claims

10. Proofs of Claim need not be filed on account of the following claims (the "**Excluded Claims**"):

i. Any claim evidenced by a signed proof of claim already filed against the Debtor with either the Claims Agent or the Clerk of the United States Bankruptcy Court for the District of Delaware in a form substantially similar to Official Bankruptcy Form No. 410, provided, however, that, if the holder of such a claim has not yet asserted a 503(b)(9) Claim against the Debtor and wishes to do so, that holder must file its 503(b)(9) Claim by the General Bar Date;

ii. Any claim listed on the Schedules if (i) the claim is not scheduled as "disputed," "contingent," or "unliquidated"; (ii) the holder of such claim agrees with the description of the claim in the Schedules, including as to amount, priority, classification, and all other characteristics; and (iii) the holder of such claim does not dispute that its claim is an obligation of the Debtor;

iii. Any claim that has previously been allowed by order of the Court;

iv. Any claim that has been paid in full by the Debtor in accordance with the Bankruptcy Code or an order of the Court;

v. Any claim for which a specific filing deadline previously has been fixed by the Court;

vi. Any claim held by an affiliate of the Debtor;

vii. Any administrative claims held by a professional retained by the Debtor pursuant to orders of the Court for fees and expenses subject to the Court's approval pursuant to sections 328, 330, 331 and 503(b) of the Bankruptcy Code or 28 U.S.C. § 156(c);

viii. Any claim by a current employee of the Debtor, solely to the extent that an order of the Court authorized the Debtor to honor such claim in the ordinary course as a wage or benefit;

ix. Any claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an administrative expense of the Debtor's chapter 11 estate; *provided however*, that **503(b)(9) Claims must be filed by the General Bar Date**; or

x. Any claim based upon ownership of an equity interest in a Debtor, *provided, however*, that claims purportedly arising from rescission of a purchase or sale of an equity interest in the Debtor must be filed by the General Bar Date.

Effect of Failure to File a Proof of a Claim

11. Any holder of a claim that is required but fails to file (i) a Proof of Claim with respect to a claim, including a 503(b)(9) Claim, or (ii) a Proof of Claim with respect to a claim allegedly secured by a right of setoff, as applicable, in this Chapter 11 Case that receives notice of the bar dates established by this Bar Date Order (either actually or constructively), but fails to file a Proof of Claim in compliance with the procedures set forth in this Bar Date Order by the applicable Bar Date or any other bar date established by this Bar Date Order, shall (i) be prohibited from voting to accept or reject any chapter 11 plan filed in this Chapter 11 Case with respect to such claim; (ii) be prohibited from participating in any distribution in this Chapter 11 Case on account of such claims; and (iii) be forever barred, estopped, and enjoined from asserting such claims against the Debtor. Moreover, such persons or entities that fail to file a Proof of Claim, as applicable, in accordance with this Bar Date Order shall no longer receive further notices from the Debtor regarding such claims, unless this Chapter 11 Case is converted to a case under chapter 7.

Notice Procedures

12. The Bar Date Notice substantially in the form attached to the Motion as **Exhibit B**, the Proof of Claim Form attached to the Motion as **Exhibit C**, and the Publication Notice attached to the Motion as **Exhibit D**, are hereby approved.

13. Pursuant to Bankruptcy Rule 2002(a)(7), the Debtor shall serve on all known persons and entities holding potential prepetition claims against the Debtor the following:

i. the Bar Date Notice; and

ii. the Proof of Claim Form.

14. Within three (3) business days following the entry of this Order, the Debtor shall mail the Bar Date Notice and the Proof of Claim Forms by first class United States mail, postage prepaid, to:

i. all entities that have filed a notice of appearance in the Chapter 11 Case;

ii. all entities listed in the Debtor's Schedules;

iii. all entities that have previously filed proofs of claim in the Chapter 11 Case;

iv. any other entities or their counsel, including governmental units, known to Debtor that may assert claims against the estate;

v. all equity security holders; and

vi. the United States Trustee.

15. The form of the Bar Date Notice attached to the Motion as **Exhibit B** is hereby approved, and service thereof as provided herein shall constitute good, sufficient, and due notice to all creditors and other entities that may have claims against the Debtor of their rights and obligations in connection with claims they may assert against the Debtor's estate.

16. The Debtor will send the Bar Date Notice and Proof of Claim Form to the entities entitled to receive the same (a) at the address for each such person set forth on any proof of claim filed by such person; (b) or, if no proof of claim has been filed, at the address set forth on any notice of appearance filed by such entity, (c) or, if neither clause (a) nor clause (b) of this paragraph applies, then to the address for such entity contained in the Schedules, (d) or, if neither clause (a) nor clause (b) nor clause (c) of this paragraph applies, then as otherwise may be contained in Debtor's books and records.

17. The Debtor shall publish, no later than twenty-one (21) days prior to the General Bar Date, the Publication Notice in one daily edition of either the *New York Times*, the *Wall*

Street Journal, or *USA Today*, national editions, which Publication Notice is hereby approved in all respects, and which is deemed good, adequate and sufficient publication notice of the Bar Date.

18. The Debtor and the Claims Agent are authorized and empowered to take such actions as may be necessary and appropriate to implement the terms of this Order.

19. Nothing in this Order (i) shall impair, prejudice, waive or otherwise affect the rights of the Debtor to dispute, or to assert offsets or defenses to, any Claim reflected in the Schedules or to object to any Claim or Proof of Claim filed in this Chapter 11 Case, as to amount, liability, characterization or otherwise, and to subsequently designate any claim as disputed, contingent or unliquidated on the Schedules or otherwise or (ii) shall preclude the Debtor from objecting to any Claim, whether scheduled, filed, or unfiled, on any grounds.

20. Entry of this Order is without prejudice to the rights of the Debtor to seek a further order of this Court fixing a date by which any holders of claims or interests not subject to the Bar Dates established herein must file such Proofs of Claim or interests or be forever barred, estopped, and enjoined from (i) voting to accept or reject any plan filed in this Chapter 11 Case and (ii) participating in or otherwise receiving any payment or distribution of property from the Debtor, its estate, or its successors or assigns with respect to such claims.

21. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: _____, 2018

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The Honorable Mary F. Walrath
United States Bankruptcy Judge