

Fill in this information to identify your case:

United States Bankruptcy Court for the:

NEW JERSEY

Case number (if known) Chapter 11

Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/20

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, Instructions for Bankruptcy Forms for Non-Individuals, is available.

1. Debtor's name L'Occitane, Inc.

2. All other names debtor used in the last 8 years Include any assumed names, trade names and doing business as names

3. Debtor's federal Employer Identification Number (EIN) 13-3844764

4. Debtor's address Principal place of business Mailing address, if different from principal place of business 111 West 33rd Street, 20th Floor New York, NY 10120 New York County 120 Herrod Boulevard, Dayton, NJ 08810

5. Debtor's website (URL) www.loccitane.com

6. Type of debtor Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) Partnership (excluding LLP) Other. Specify:

Debtor L'Occitane, Inc.
Name

Case number (if known) _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

4461

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply.

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11.** If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- No.
- Yes.

If more than 2 cases, attach a separate list.

District _____ When _____ Case number _____
 District _____ When _____ Case number _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- No
- Yes.

List all cases. If more than 1, attach a separate list

Debtor _____ Relationship _____
 District _____ When _____ Case number, if known _____

Debtor **L'Occitane, Inc.**
Name

Case number (if known)

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard? _____

It needs to be physically secured or protected from the weather.

It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

Other _____

Where is the property? _____

Number, Street, City, State & ZIP Code

Is the property insured?

No

Yes. Insurance agency _____

Contact name _____

Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

- | | | |
|---|--|--|
| <input type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input checked="" type="checkbox"/> 200-999 | | |

15. Estimated Assets

- | | | |
|--|---|--|
| <input type="checkbox"/> \$0 - \$50,000 | <input type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
| <input type="checkbox"/> \$50,001 - \$100,000 | <input type="checkbox"/> \$10,000,001 - \$50 million | <input type="checkbox"/> \$1,000,000,001 - \$10 billion |
| <input type="checkbox"/> \$100,001 - \$500,000 | <input type="checkbox"/> \$50,000,001 - \$100 million | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million | <input checked="" type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion |

16. Estimated liabilities

- | | | |
|--|---|--|
| <input type="checkbox"/> \$0 - \$50,000 | <input type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
| <input type="checkbox"/> \$50,001 - \$100,000 | <input type="checkbox"/> \$10,000,001 - \$50 million | <input type="checkbox"/> \$1,000,000,001 - \$10 billion |
| <input type="checkbox"/> \$100,001 - \$500,000 | <input type="checkbox"/> \$50,000,001 - \$100 million | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million | <input checked="" type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion |

Debtor L'Occitane, Inc. Case number (if known) _____
Name

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
I have been authorized to file this petition on behalf of the debtor.
I have examined the information in this petition 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 January 26, 2021
MM / DD / YYYY

X /s/ Yann Tanini _____
Signature of authorized representative of debtor
Title Regional Managing Director

Yann Tanini _____
Printed name

18. Signature of attorney

X /s/ Mark E. Hall _____
Signature of attorney for debtor

Date **January 26, 2021** _____
MM / DD / YYYY

Mark E. Hall MH-9621 _____
Printed name

Fox Rothschild LLP _____
Firm name

49 Market Street
Morristown, NJ 07960 _____
Number, Street, City, State & ZIP Code

Contact phone 973-992-4800 Email address mhall@foxrothschild.com

MH-9621 NJ _____
Bar number and State

**UNANIMOUS WRITTEN CONSENT OF THE BOARD OF DIRECTORS OF
L'OCCITANE, INC. RE: BANKRUPTCY CODE CHAPTER 11 FILING**

The undersigned, constituting all of the members of the Board of Directors (the "Board") of L'OCCITANE, INC., a New York corporation (the "Company"), do hereby confirm that the Board members have signed this consent and the resolutions set forth below (this "Consent") shall be deemed to have been adopted at a special meeting of the Board, duly called and held, for the purpose of acting upon proposals to adopt such resolutions in accordance with the laws of the State of New York:

RESOLVED, that in the reasonable business judgment of the Board it is desirable and in the best interest of the Company and its creditors that a petition filed by the Company seeking relief under the provisions of Chapter 11 of title 11, United States Code (the "Bankruptcy Code") and the filing of such petition is authorized hereby, and the Company shall initiate a bankruptcy case and proceedings; and be it further

RESOLVED, that the proper officers of the Company (each, an "Authorized Officer" and together, the "Authorized Officers"), be and each hereby is, authorized and directed, for and on behalf of the Company, to execute and verify a petition in the name of the Company under Chapter 11 of the Bankruptcy Code and cause the same to be filed in the United States Bankruptcy Court for the District of New Jersey; and be it further

RESOLVED, that the following individuals are now serving as the officers of the Company, holding the offices set opposite their respective names:

<u>Name</u>	<u>Office Held</u>
Yann Tanini	Regional Managing Director
Ross Novak	Vice President of Finance and Accounting and Treasurer
Anne-Laure Serrano	Vice President of Human Resources and Secretary
Paul Blackburn	Vice President Design and Construction

AND BE IT RESOLVED, that the Authorized Officers of the Company be, and each of them hereby is, authorized and directed, for and on behalf of the Company, to take or cause to be taken any and all actions, in compliance with applicable law, which the Authorized Officer taking such action(s) may deem necessary or appropriate to communicate the position of this Board, as set forth in the foregoing resolutions, to the Company's shareholders; and be it further

RESOLVED, that the Authorized Officers of the Company, or any of them, be and they hereby are, authorized to execute, verify and/or file or cause to be filed (or direct others to do so on their behalf), all documents, including, without limitation, petitions, schedules, lists, affidavits, motions, pleadings and other papers and to take any and all action which they may deem necessary or proper in connection with such proceedings under Chapter 11 of the Bankruptcy Code; and be it further

RESOLVED, that the law firm of Fox Rothschild LLP (“Fox”), be and hereby is employed as attorneys for the Company as general bankruptcy counsel in connection with the Company’s bankruptcy case under Chapter 11; and be it further

RESOLVED, that RK Consultants LLC (“RK”), be and hereby is employed as financial advisors for the Company in connection with the Company’s bankruptcy case under Chapter 11; and be it further

RESOLVED, that Hilco Real Estate, LLC (“Hilco”), be and hereby is employed as real estate consultants for the Company in connection with the Company’s bankruptcy case under Chapter 11; and be it further

RESOLVED, that Bankruptcy Management Solutions, Inc. d/b/a Stretto (“Stretto”), be and hereby is employed as a consultant for claims administration, noticing, solicitation and other services for the Company in connection with the Company’s bankruptcy case under Chapter 11; and be it further

RESOLVED, that the Authorized Officers of the Company are hereby authorized and directed to execute retention agreements, pay retainers prior to and after the filing of the bankruptcy case, and cause to be filed an application for authority to retain the services of Fox, RK, Hilco, Stretto and any other restructuring professionals deemed necessary or beneficial; and be it further

RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized and empowered for and in the name of the Company to amend, supplement or otherwise modify from time to time the terms of any documents, certificates, instruments, agreements or other writings referred to in forgoing resolutions; and be it further

RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized, in the name and on behalf of the Company to take or cause to be executed or delivered all such further agreements, documents, certificates and undertakings, and to incur all such fees and expenses as in their judgment shall be necessary, appropriate or advisable to effectuate the purpose and intent of any and all of the forgoing resolutions;

[remainder of page intentionally blank]

AND BE IT FURTHER RESOLVED that all acts lawfully done or actions lawfully taken by any Authorized Officers to seek relief on behalf of the Company under Chapter 11 of the Bankruptcy Code, or in connection with the Chapter 11 case, or any matter related thereto, be and hereby are, adopted, ratified, confirmed and approved in all respects as the acts and deeds of the Company.

This Consent may be executed in one or more counterparts (including by facsimile or e-mail), each of which shall be deemed an original, and all of which together shall constitute one and the same, document.

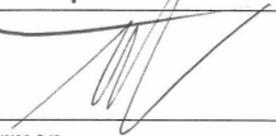
Dated: January 25, 2021



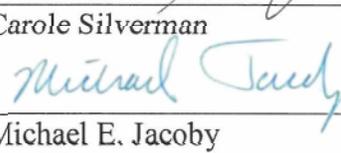
Yann Tanini



Ross Novak



Carole Silverman



Michael E. Jacoby

116576935.v2

Fill in this information to identify the case:

Debtor name L'Occitane, Inc.

United States Bankruptcy Court for the: NEW JERSEY

Case number (if known) _____

Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule*
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration **Verification of Creditors' Matrix**
Schedule of Equity Security Holders

I declare under penalty of perjury that the foregoing is true and correct.

Executed on January 26, 2021

X /s/ Yann Tanini
Signature of individual signing on behalf of debtor

Yann Tanini
Printed name

Regional Managing Director
Position or relationship to debtor

Fill in this information to identify the case:

Debtor name L'Occitane, Inc.

United States Bankruptcy Court for the: _____ District of New Jersey
(State)

Case number (If known): _____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	ESRT 112 West 34th Street, LLC 111 West 33Rd Street New York, NY 10120	P: 212-687 8700 F: 212-850-2751 E:DLucas@empirestaterealtytrust.com	Rent				\$595,071.98
2	Astor Retail Strategic Venture LLC c/o Vanbarton Services, LLC 292 Madison Avenue, 7th Floor New York, NY 10017	P: 212-293-8800 F: 212-293-8805 E:accountsreceivable@vanbartongroup.com	Rent				\$581,103.82
3	A/R Retail, LLC c/o Related Urban Management Company 60 Columbus Circle, 19th Floor New York, NY 10023	P: 212-801-7424 CashReceipts@Related.com	Rent				\$484,910.82
4	WTC Retail Owner LLC c/o Westfield World Trade Ctr, VP Leases 37th Fl., Suite C, 7 World Trade Center 250 Greenwich Street New York, NY 10007	P: 310-689-2636 E: usarremittances@westfield.com	Rent				\$421,305.25
5	170 Fifth Retail Condo LLC c/o Ranger Properties, LLC Attn: Sheldon Stein 11 West 25th Street, 6th Floor New York, NY 10010	P: 212-675-6953; 212-675-7260 F: 212-675-7448 E: ss@rangerproperties.com; cj@rangerproperties.com	Rent				\$348,464.80
6	Woodbury Commons Premium Outlet c/o Simon Property Group Attention: Premium Outlets 225 West Washington Street Indianapolis, IN 46204-3438	P: 317-636-1600 E: SVOIGT@SIMON.COM; 3172637091@simon.com; acarrington@simon.com	Rent				\$327,530.69
7	Bevill, Inc. c/o IDS Real Estate Group 515 S. Figueroa Street, 16th Floor Los Angeles, CA 90071	P: 213-362-9300 F: 213-627-9937 E:elozano@idsrealestate.com	Rent				\$287,748.19

Debtor L'Occitane, Inc.
Name _____

Case number (if known) _____

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
8	Queens Center SPE LLC Attn: Center Manager 90-15 Queens Boulevard Elmhurst, NY 11373-4900	P: 866-811-1095 E: queenscenterar@macerich.com	Rent				\$268,153.86
9	Simon/Chelsea Las Vegas Development, LLC c/o Simon Property Group-Premium Outlets 105 Eisenhower Parkway, First Floor Roseland, NJ 07068-1029	P: 317-263-7775 F: 702-676-1184 E: SGRAFT@SIMON.COM	Rent				\$248,389.35
10	Facebook Inc. Attn: Accounts Receivable 1601 Willow Rd Menlo Park, CA 94025	P: 650-543-4800 E: ar@fb.com	Professional Services				\$236,877.43
11	63 Spring Lafayette, LLC 362 Fifth Avenue, Suite 1200 New York, NY 10001	E: MT@JTREHOLDINGS.COM	Rent				\$227,651.44
12	Short Hills Associates, L.L.C. Department 53501 PO Box 67000 Detroit, MI 48267-0535	P: 248-258-7209 E: shorthills_remit@taubman.com	Rent				\$214,225.35
13	Hartford Realty Co. c/o One Ninety Realty Co., LLC 616 East Palisade Avenue 1A Englewood Cliffs, NJ 07632		Rent				\$212,047.72
14	Metro-North Commuter Railroad Company 347 Madison Avenue New York, NY 10017	P: 212-340-2345 F: 802-527-3482 E: GCTPAYMENTS@AM.JLL.COM	Rent				\$210,562.50
15	Aventura Mall Venture c/o Turnberry Aventura Mall Company, Ltd Attn: Legal Dept./Leasing Attorney 19501 Biscayne Boulevard, Suite 400 Miami, FL 33180	P: 305-933-5518 F: 305-937-5509 E: EPEREZ@TURNBERRY.COM	Rent				\$205,112.37
16	Desert Hills Premium Outlet c/o Simon Property Group Attention: Premium Outlets 225 West Washington Street Indianapolis, IN 46204-3438	P: 317-636-1600 E: tgehring@simon.com	Rent				\$202,945.39
17	Tyson's Corner Holdings LLC Attn: Center Manager 1961 Chain Bridge Road, Suite 105 Mc Lean, VA 22102	P: 703-893-9400 E: TYSONSCORNER_AR@MACERICH.COM	Rent				\$195,206.33
18	Charles H. Greenthal Mgmt. Corporation 4 Park Avenue New York, NY 10016	P: 212-340-9300 F: 212-447-1662 E: dnezir@greenthal.com	Rent				\$191,580.84

Debtor L'Occitane, Inc.
Name

Case number (if known) _____

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
19	Commission Junction Attn: Legal Dept. 530 East Montecito St. Santa Barbara, CA, 93103	P: 805-730-8000 E: cjar@cj.com	Professional Services				\$191,200.43
20	La Cienega Partners Limited Partnership Dept. 58801 PO Box 67000 Detroit, MI 48267-0588	P: 248-258-7562 E: beverly_remit@taubman.com; jsanders@taubman.com	Rent				\$190,863.31

**United States Bankruptcy Court
New Jersey**

In re L'Occitane, Inc. Debtor(s) Case No. _____ Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
L'Occitane International S.A. 49, Boulevard Prince Henri L-1724, Luxembourg		200 shares	100%

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **Regional Managing Director** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date January 26, 2021 Signature /s/ Yann Tanini
Yann Tanini

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court
New Jersey**

In re L'Occitane, Inc.

Debtor(s)

Case No.

Chapter 11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for L'Occitane, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

**L'Occitane International S.A.
49, Boulevard Prince Henri
L-1724, Luxembourg**

None [*Check if applicable*]

January 26, 2021

Date

/s/ Mark E. Hall

Mark E. Hall MH-9621

Signature of Attorney or Litigant

Counsel for **L'Occitane, Inc.**

Fox Rothschild LLP

49 Market Street

Morristown, NJ 07960

973-992-4800 Fax:973-992-9125

mhall@foxrothschild.com