

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

EPIC! CREATIONS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11161 (JTD)

(Jointly Administered)

Obj. Deadline: November 13, 2024 at 4:00 p.m. (ET)

Hearing Date: November 20, 2024 at 11:00 a.m (ET)

**TRUSTEE’S MOTION FOR ENTRY OF AN ORDER AUTHORIZING
THE TRUSTEE TO RETAIN AND COMPENSATE PROFESSIONALS
UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

Claudia Z. Springer, Esq., in her capacity as Chapter 11 Trustee (the “Trustee”) of Epic! Creations, Inc. (“Epic”), Neuron Fuel, Inc. (“Neuron Fuel”), and Tangible Play, Inc. (“Tangible Play,” together with Epic and Neuron Fuel, collectively the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), moves this Court (the “Motion”) for entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), authorizing, but not directing, the Trustee to: (i) retain and employ professionals utilized by the Debtors in the ordinary course of business (the “Ordinary Course Professionals”), effective as of the Petition Date, without (a) the submission of separate employment applications or (b) the issuance of separate retention orders; and (ii) pay compensation and reimbursement of expenses of the Ordinary Course Professionals (subject to certain limits set forth herein). In further support of this Motion, the Trustee respectfully states as follows:

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Epic! Creations, Inc. (9113); Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).



241116124110600000000001

JURISDICTION

1. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated as of February 29, 2012. This matter is within the Court’s constitutional authority to decide pursuant to 28 U.S.C. § 157(b)(2)(A) and (O). Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory bases for the relief requested herein are sections 105(a), 327, 328, 330, 331, and 363 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”); Rule 2014 of the Federal Rules of Bankruptcy Procedure (“Bankruptcy Rules”); and Rule 2014-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”).

3. The Trustee confirms her consent, pursuant to Local Rule 9013-1(f), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

BACKGROUND

4. On June 4-5, 2024 (the “Petition Date”), GLAS Trust Company LLC, in its capacity as administrative and collateral agent under the November 24, 2021, Credit and Guaranty Agreement (the “Credit Agreement”), and certain other lenders under the Credit Agreement (the “Prepetition Lenders”) filed an involuntary chapter 11 petition against each Debtor. [D.I. 1]

5. On June 27, 2024, this Court entered an order directing joint administration of the Debtors’ cases for procedural purposes. [D.I. 61]

6. On September 16, 2024 (the “Order for Relief Date”), this Court entered an order for relief in the Debtors’ involuntary Chapter 11 Cases and directed the appointment of a chapter

11 trustee as a default sanction based on the Debtors' failure to comply with their discovery obligations. [D.I. 147]

7. On September 23, 2024, the United States Trustee for Region 3 duly appointed Claudia Z. Springer as chapter 11 trustee of each Debtor, subject to approval by the Court. [D.I. 152] On October 7, 2024, this Court entered an order approving the appointment of the Trustee. [D.I. 180]

8. Additional information regarding the Debtors' businesses, assets, capital structure, and the circumstances leading to the filing of these Chapter 11 Cases is set forth in the *Declaration of Claudia Z. Springer in Support of First Day Motions* [D.I. 193].

RELIEF REQUESTED

9. By this Motion, the Trustee respectfully requests the entry of an order, substantially in the form of the Proposed Order, authorizing, but not directing, the Trustee to (i) retain and employ Ordinary Course Professionals, effective as of the Petition Date, without approval of separate, formal retention applications for each Ordinary Course Professional, and (ii) compensate, subject to certain limits set forth below, and reimburse the expenses of the Ordinary Course Professionals without further Court approval.

THE ORDINARY COURSE PROFESSIONALS

10. Prior to the Petition Date, the Debtors routinely employed various attorneys, accountants, and other professionals to represent the Debtors in various matters arising in the ordinary course of business, unrelated to these Chapter 11 Cases. A list of the Ordinary Course Professionals identified by the Trustee to date is attached to the Proposed Order as **Exhibit 1** (the "OCP List").

11. The Trustee submits that, in light of the costs associated with the preparation of employment applications, and related papers, for professionals who will receive relatively small fees, it would be impractical, inefficient, and unnecessarily costly for the Trustee to submit individual applications and proposed retention orders for each such professional. Accordingly, the Trustee requests that this Court dispense with the requirement of individual employment applications, retention orders, and fee applications (subject to the limitations described below) with respect to each Ordinary Course Professional, and that the Trustee be permitted to employ the Ordinary Course Professionals from time to time as their services are needed.

12. The Trustee proposes that each Ordinary Course Professional be required to file a declaration, substantially in the form of declaration attached as Exhibit 2 to the Proposed Order, stating that such professional does not represent or hold any interest adverse to the Debtors or their estates with respect to the matters on which such professional is to be employed (each such declaration, a “Retention Declaration”). The Trustee will not make any payment to any Ordinary Course Professional until such professional has filed a Retention Declaration. Further, any party in interest may file an objection to a Retention Declaration within twenty-one (21) days of the filing thereof (the “Retention Objection Deadline”). If no objection is filed to a given Retention Declaration before the expiration of the Retention Objection Deadline, the Trustee will be deemed authorized to retain such Ordinary Course Professional on a final basis and without further order of the Court.

13. The Trustee proposes that she be authorized, but not directed to pay each Ordinary Course Professional, without prior application to the Court by such professional, 100% of the fees and disbursements owed to such Ordinary Course Professional, upon the submission to and approval by the Trustee (in consultation with the Trustee’s advisors, in their discretion) of an

appropriate invoice setting forth in reasonable detail the nature of the services rendered and disbursements actually incurred; provided, however, that if any given Ordinary Course Professional's fees and disbursements exceed \$50,000 in a particular month (the "Individual Fee Cap"), then the payment to such Ordinary Course Professional for any amount in excess of the Individual Fee Cap shall be subject to filing a monthly interim fee application pursuant to sections 330 and 331 of the Bankruptcy Code, and applicable Bankruptcy Rules, Local Rules, and any order entered by this Court in these Chapter 11 Cases establishing procedures for interim compensation and reimbursement of expenses of professionals.

14. Any payments to Ordinary Course Professionals shall be in compliance with any orders entered by the Court in these Chapter 11 Cases approving any debtor in possession financing and use of cash collateral (collectively, the "DIP Orders") and any budget contained therein. Additionally, notwithstanding the Individual Fee Cap, payments by the Trustee to Ordinary Course Professionals pursuant to the relief requested herein shall not exceed an aggregate amount of \$150,000 per month (the "Aggregate Fee Cap"), unless the Court orders otherwise.

15. Although certain of the Ordinary Course Professionals may hold claims against the Debtors in respect of prepetition services rendered to the Debtors, the Trustee does not believe that any of the Ordinary Course Professionals have an interest materially adverse to the Debtors or their estates with respect to the matters on which they are to be employed, and thus the Trustee believes that the Ordinary Course Professionals retained hereunder would satisfy, if applicable, the special counsel retention requirement of section 327(e) of the Bankruptcy Code.

16. The proposed ordinary course retention and payment procedures set forth herein will not apply to those professionals for whom the Trustee has filed, or will file, separate applications for approval of employment.

17. The Trustee desires to continue to employ the Ordinary Course Professionals to render services to and for the benefit of its estate, similar to those services rendered by such professionals before the Petition Date. It is essential that the employment of the Ordinary Course Professionals, who are already familiar with the Debtors' affairs, be continued on an ongoing basis to enable the Trustee to conduct, without disruption, the companies' ordinary business affairs. The relief requested will save the Trustee the expense of separately applying for the employment of each Ordinary Course Professional. Further, relieving the Ordinary Course Professionals of the requirement of preparing and prosecuting fee applications will save the estate additional professional fees and expenses. Likewise, the procedures proposed herein will spare the Court and the Office of the U.S. Trustee from having to consider numerous fee applications involving relatively modest amounts of fees and expenses. The Trustee submits that the proposed employment of the Ordinary Course Professionals and the payment of compensation on the basis set forth above is in the best interests of the Debtors' estates and creditors.

18. The Trustee reserves the right to amend or otherwise modify the OCP List as the Trustee deems, in her discretion, such amendment or modification appropriate. To the extent that the Trustee later seeks to designate a given professional as an Ordinary Course Professional, she proposes that she shall file a supplemental OCP List with the Court. Any party in interest may file an objection to such supplemental OCP List within twenty-one (21) of the filing thereof (the "OCP List Objection Deadline"). If no objection is filed to such supplemental OCP List before the expiration of the OCP List Objection Deadline, the added professional will be deemed to be an Ordinary Course Professional without the need for a hearing or further order of the Court.

BASIS FOR RELIEF

19. Section 327 of the Bankruptcy Code requires court approval for the employment of “professional persons,” retained to represent or perform services of the estate. 11 U.S.C. § 327. In determining whether an entity is a “professional” within the meaning of section 327 of the Bankruptcy Code and, therefore, whether the entity must be retained by express approval of the Court, courts generally consider whether such entity is involved in the debtor’s actual restructuring effort, rather than the debtor’s ongoing business operations. *See, e.g., In re The Dairy Dozen-Milnor, LLP*, 441 B.R. 918, 922 (Bankr. D.N.D. 2010); *In re Bartley Lindsay Co.*, 137 B.R. 305, 308 (Bankr. D. Minn. 1991); *Comm. of Asbestos-Related Litigants v. Johns-Manville Corp. (In re Johns-Manville Corp.)*, 60 B.R. 612, 619 (Bankr. S.D.N.Y. 1986) (“[T]he phrase ‘professional persons,’ as used in § 327(a), is a term of art reserved for those persons who play an intimate role in the reorganization of a debtor’s estate.”); *In re SageCrest II, LLC*, Case No. 08-50754, 2010 Bankr. LEXIS 1645, at *23 (Bankr. D. Conn. May 18, 2010), *aff’d*, 2011 U.S. Dist. LEXIS 3517 (D. Conn. Jan. 14, 2011); *In re Cyrus II P’ship*, Case No. 05-39857, 2008 WL 3003824, at *2-3 (Bankr. S.D. Tex. July 31, 2008); *see also* 11 U.S.C. § 363(c) (permitting the debtors to “enter into transactions . . . in the ordinary course of business, without notice or a hearing.”). In making this determination, courts often consider the following factors:

- a. whether the entity controls, manages, administers, invests, purchases or sells assets that are significant to the debtor’s reorganization;
- b. whether the entity is involved in negotiating the terms of a plan of reorganization;
- c. whether the entity is directly related to the type of work carried out by the debtor or to the routine maintenance of the debtor’s business operations;
- d. whether the entity is given discretion or autonomy to exercise his or her own professional judgment in some part of the administration of the debtor’s estate;

- e. the extent of the entity's involvement in the administration of the debtor's estate; and
- f. whether the entity's services involve some degree of special knowledge or skill, such that it can be considered a "professional" within the ordinary meaning of the term.

See, e.g., In re First Merchs. Acceptance Corp., Case No. 97-1500, 1997 WL 873551, at *3 (D. Del. Dec. 15, 1997) (listing factors); *In re Seatrain Lines, Inc.*, 13 B.R. 980, 981 (Bankr. S.D.N.Y. 1981) ("For the purposes of section 327(a), 'professional person' is limited to persons in those occupations which play a central role in the administration of the debtor proceeding."); *In re Fretheim*, 102 B.R. 298, 299 (Bankr. D. Conn. 1989) (finding that only those professionals involved in the actual reorganization effort, rather than debtor's ongoing business, require approval under section 327).

20. The foregoing factors must be considered in the totality when determining whether an entity is a "professional" within the meaning of section 327 of the Bankruptcy Code. *See First Merchs.*, Case No. 97-1500, 1997 WL 873551, at *3 ("In applying these factors, the Court stresses that no one factor is dispositive and that the factors should be weighed against each other and considered in toto.").

21. The Trustee submits that the Ordinary Course Professionals' employment relates only indirectly to the Trustee's restructuring efforts. In light of the fact that the Ordinary Course Professionals are only granted marginal discretion in performing their work, and that they will not be involved in administering these Chapter 11 Cases, the Trustee believes that the Ordinary Course Professionals are not "professionals" whose retention must be approved by the Court under section 327 of the Bankruptcy Code.

22. Specifically, the Ordinary Course Professionals will provide services in connection with the companies' ongoing business operations, such services that are ordinarily provided by

non-bankruptcy professionals. Nevertheless, out of an abundance of caution, the Trustee seeks the relief requested herein to establish clear mechanisms for the retention and payment of the Ordinary Course Professionals and thereby avoid any subsequent controversy with respect thereto.

23. The Trustee represents that (a) the retention of the Ordinary Course Professionals is necessary for the day-to-day operations of the estates' businesses, (b) the expenses for the Ordinary Course Professionals will be monitored, and (c) the Ordinary Course Professionals will not perform substantial bankruptcy-related services without filing an application with the Court for separate retention as a non-Ordinary Course Professional.

24. Moreover, the Trustee submits that, in light of the additional cost associated with the preparation of retention applications for professionals who will receive relatively small fees, it is impractical and inefficient for the Trustee to submit individual applications and proposed retention orders for each Ordinary Course Professional. Accordingly, the Trustee requests that the Court dispense with any requirement of individual employment applications and retention orders for each Ordinary Course Professional.

25. Although certain of the Ordinary Course Professionals may hold unsecured claims against the Debtors for prepetition services rendered to the Debtors, the Trustee does not believe that any Ordinary Course Professional has an interest adverse to the Debtors or their estates with respect to the matters for which they are to be employed, and thus, all of the Ordinary Course Professionals that the Trustee proposes to retain meet the applicable retention requirements under section 327(e) of the Bankruptcy Code.

26. Other than the Ordinary Course Professionals, all attorneys employed by the Debtors during these Chapter 11 Cases will be retained by the Trustee pursuant to separate

retention applications.² Such professionals shall be compensated in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and other orders of the Court.

27. Additionally, the Trustee seeks approval of the employment and compensation of the Ordinary Course Professionals effective as of the Petition Date. This would allow Ordinary Course Professionals to be compensated for services provided to the estates from the Petition Date through the date of an order granting this Motion. The Trustee believes that employment of Ordinary Course Professionals, effective as of the Petition Date, will not prejudice any party in interest, as the Ordinary Course Professionals will have provided valuable services to Debtors' estates in the interim period.

28. Finally, it is important to note that courts in this district have routinely granted the same or similar relief as requested in this Motion in other chapter 11 cases. *See, e.g., In re Virgin Orbit Holdings, Inc.*, No. 23-10405 (KBO) (Bankr. D. Del. May 1, 2023); *In re Independent Pet Partners Holdings, LLC*, No. 23-10153 (LSS) (Bankr. D. Del. Mar. 1, 2023); *In re Gold Standard Baking, LLC*, Case No. 22-10559 (JKS) Bankr. D. Del. Aug. 1, 2022); *In re Zosano Pharma Corp.*, No. 22-10506 (JKS) (Bankr. D. Del. June 30, 2022); *In re TPC Group, Inc.*, No. 22-10493 (CTG) (Bankr. D. Del. June 30, 2022); *In re Armstrong Flooring, Inc.*, No. 22-10426 (MFW) (Bankr. D. Del. June 1, 2022); *In re BHCosmetics Holdings, LLC*, Case No. 22-10050 (CSS) (Bankr. D. Del.

²

See Chapter 11 Trustee's Application for an Order Under Sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016 and Local Rules 2014-1 and 2016-1 Authorizing the Retention and Employment of Jenner & Block LLP as Co-Counsel for the Chapter 11 Trustee Nunc Pro Tunc to the Appointment Date [D.I. 183]; *Chapter 11 Trustee's Application for an Order Under Sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016 and Local Rules 2014-1 and 2016-1 Authorizing the Retention and Employment of Pashman Stein Walder Hayden, P.C. as Co-Counsel for the Chapter 11 Trustee Nunc Pro Tunc to the Appointment Date* [D.I. 184]; and *Chapter 11 Trustee's Application for an Order Under Sections 327(e) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016 and Local Rules 2014-1 and 2016-1 Authorizing the Retention and Employment of Quinn Emanuel Urquhart & Sullivan, LLP as Special Counsel for the Chapter 11 Trustee Nunc Pro Tunc to the Appointment Date* [D.I. 185].

Feb. 7, 2022); *In re MobiTV, Inc.*, No. 21-10457 (LSS) (Bankr. D. Del. Mar. 26, 2021); *In re Maines Paper & Food Service, Inc.*, No. 20-11502 (KBO) (Bankr. D. Del. July 9, 2020).

RESERVATION OF RIGHTS

29. Nothing contained herein is or should be construed as: (i) an admission as to the validity of any claim against the Debtors; (ii) a waiver of the Trustee's or the Debtors' right to dispute any claim on any grounds; (iii) a promise to pay any claim; or (iv) an assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code. Further, the Trustee's right to later seek to increase the Individual Fee Cap and Aggregate Fee Cap, after notice and hearing, is hereby reserved.

NOTICE

30. Notice of this Motion has been or will be provided to: (a) the U.S. Trustee; (b) the Debtors' counsel of record and registered agents; (c) the holders of the 20 largest known unsecured claims against the Debtors (on a consolidated basis, as and if identified); (d) the office of the attorney general for each of the states in which the Debtors operate; (e) the United States Attorney's Office for the District of Delaware; (f) the Internal Revenue Service; (g) the United States Securities and Exchange Commission; (h) the United States Department of Justice; (i) the Prepetition Agent and counsel thereto; (j) the Prepetition Secured Lenders and counsel thereto; (k) any other parties listed as a secured creditor on a UCC-1 financing statement filed with the Delaware Secretary of State against any Debtor that has not expired or been terminated; (l) Think and Learn Private Limited and counsel thereto (to the extent known); (m) BYJU's Pte. Ltd.; (n) Great Learning Education Pte. Ltd.; (o) Whitehat Education Technology LLC; and (p) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested herein, the Trustee submits that no other or further notice is necessary.

NO PRIOR REQUEST

31. No prior motion for the relief requested herein has been made by the Debtors to this or any other court.

CONCLUSION

WHEREFORE, for the reasons set forth herein, the Trustee respectfully requests that the Court (a) enter the Proposed Order substantially in the form annexed hereto as **Exhibit A** granting the relief requested in this Motion and (b) granting such other and further relief as may be just and proper.

Dated: November 6, 2024
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

/s/ Alexis R. Gambale
Henry J. Jaffe (No. 2987)
Joseph C. Barsalona II (No. 6102)
Alexis R. Gambale (No. 7150)
824 N. Market Street, Suite 800
Wilmington, DE 19801
Telephone: (302) 592-6496
Email: hjaffe@pashmanstein.com
jbarsalona@pashmanstein.com
agambale@pashmanstein.com

-and-

JENNER & BLOCK LLP
Catherine Steege (admitted *pro hac vice*)
Melissa Root (admitted *pro hac vice*)
William A. Williams (admitted *pro hac vice*)
353 N. Clark Street
Chicago, Illinois 60654
Telephone: (312) 923-2952
Email: csteege@jenner.com
mroot@jenner.com
wwilliams@jenner.com

Counsel to the Trustee

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

In re:

EPIC! CREATIONS, INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 24-11161 (JTD)

(Jointly Administered)

Obj. Deadline: Nov. 13, 2024 at 4:00 p.m. (ET)

Hearing Date: Nov. 20, 2024 at 11:00 a.m. (ET)

**NOTICE OF HEARING REGARDING TRUSTEE’S MOTION FOR ENTRY OF
AN ORDER AUTHORIZING THE TRUSTEE TO RETAIN AND COMPENSATE
PROFESSIONALS UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

PLEASE TAKE NOTICE that, Claudia Z. Springer, Esq., in her capacity as Chapter 11 Trustee (the “Trustee”) of Epic! Creations, Inc. (“Epic”), Neuron Fuel, Inc. (“Neuron Fuel”), and Tangible Play, Inc. (“Tangible Play,” together with Epic and Neuron Fuel, collectively the “Debtors”) filed the *Trustee’s Motion for Entry of an Order Authorizing the Trustee to Retain and Compensation Professionals Utilized in the Ordinary Course of Business* (the “Motion”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Motion must (a) be in writing, (b) be filed with the Clerk of the Bankruptcy Court, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **November 13, 2024 at 4:00 p.m. (ET)** (the “Objection Deadline”), and (c) served as to be received on or before the Objection Deadline upon (i) the Debtors, (ii) counsel to the Trustee, Jenner & Block LLP, 353 N. Clark Street, Chicago, Illinois 60654, Attn: Catherine Steege (csteege@jenner.com) and Melissa Root (mroot@jenner.com); (iii) co-counsel to the Trustee, Pashman Stein Walder Hayden, P.C., 824 N. Market Street, Suite 800, Wilmington, DE 19801, Attn: Henry J. Jaffe (hjaffe@pashmanstein.com), Joseph C. Barsalona II (jbarsalona@pashmanstein.com) and Alexis R. Gambale (agambale@pashmanstein.com), and (iv) the Office of the United States Trustee for the District of Delaware, J. Caleb Boggs Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware, 19801, Attn: Linda J. Casey (Linda.Casey@usdoj.gov).

PLEASE TAKE FURTHER NOTICE that only objections made in writing and timely filed and received, in accordance with the procedures above, will be considered by the Bankruptcy Court at such hearing.

PLEASE TAKE FURTHER NOTICE THAT A FINAL HEARING ON THE MOTION WILL BE HELD ON NOVEMBER 20, 2024 AT 11:00 A.M. (ET) BEFORE THE HONORABLE JOHN T. DORSEY, AT THE UNITED STATES BANKRUPTCY COURT

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Epic! Creations, Inc. (9113); Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

**FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 5TH FLOOR,
COURTROOM 5, WILMINGTON, DELAWARE 19801.**

**IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE
COURT MAY GRANT THE RELIEF REQUESTED IN THE MOTION WITHOUT
FURTHER NOTICE OR HEARING.**

Dated: November 6, 2024
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

/s/ Alexis R. Gambale

Henry J. Jaffe (No. 2987)
Joseph C. Barsalona II (No. 6102)
Alexis R. Gambale (No. 7150)
824 N. Market Street, Suite 800
Wilmington, DE 19801
Telephone: (302) 592-6496
Email: hjaffe@pashmanstein.com
jbarsalona@pashmanstein.com
agambale@pashmanstein.com

-and-

JENNER & BLOCK LLP

Catherine Steege (admitted *pro hac vice*)
Melissa Root (admitted *pro hac vice*)
William A. Williams (admitted *pro hac vice*)
353 N. Clark Street
Chicago, Illinois 60654
Telephone: (312) 923-2952
Email: csteege@jenner.com
mroot@jenner.com
wwilliams@jenner.com

Counsel to the Trustee

Exhibit A

Proposed Order

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

In re:

EPIC! CREATIONS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11161 (JTD)

(Jointly Administered)

Re. D.I. ____

**ORDER AUTHORIZING THE TRUSTEE TO RETAIN AND COMPENSATE
PROFESSIONALS UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

Upon the motion (the “Motion”)² of Claudia Z. Springer, Esq., in her capacity as Chapter 11 Trustee (the “Trustee”) of Epic! Creations, Inc. (“Epic”), Neuron Fuel, Inc. (“Neuron Fuel”), and Tangible Play, Inc. (“Tangible Play,” together with Epic and Neuron Fuel, collectively the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), for entry of an order (“Order”) authorizing, but not directing, the Trustee to (i) retain and employ professionals utilized by the Debtors in the ordinary course of business (collectively, the “Ordinary Course Professionals”), effective as of the Petition Date, without (a) the submission of separate employment applications or (b) the issuance of separate retention orders, and (ii) pay compensation and reimbursement of expenses of the Ordinary Course Professionals, as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. § 1334, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated February 29, 2012; and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C.

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Epic! Creations, Inc. (9113); Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Motion.

§ 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been given as provided in the Motion, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice need be provided; and a hearing (if any) having been held to consider the relief requested in the Motion; and the Court having found and determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing that the relief requested in the Motion is in the best interests of the Debtors and their estates and creditors; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** as set forth herein.
2. The Trustee is hereby authorized, but not directed, to employ, retain, and pay, pursuant to Bankruptcy Code sections 105(a), 327, 328, 330, 331, and 363 the Ordinary Course Professionals listed on **Exhibit 1** attached hereto without the necessity of a separate formal retention application, effective as of the Petition Date.
3. Within thirty (30) days after the later of either the entry of this Order or the date on which the Ordinary Course Professional commences services for any Debtor's estate, each Ordinary Course Professional shall file with this Court a Retention Declaration, substantially in the form of **Exhibit 2** attached hereto. Any objection to a Retention Declaration filed pursuant to this Order must (i) be in writing; (ii) comply with the Bankruptcy Rules and the Local Rules; (iii) set forth the specific basis for such objection; (iv) be filed with the Court, 824 N. Market Street, 3rd Floor, Wilmington, Delaware 19801, within twenty-one (21) of the date of service of

any such Retention Declaration (the “Retention Objection Deadline”); and (v) be served on the following parties (collectively, the “Notice Parties”):

(a) the Trustee, Claudia Z. Springer, Novo Advisors, LLC, 401 N. Franklin St., Suite 4 East, Chicago, IL 60654;

(b) proposed counsel for the Trustee, Jenner & Block LLP, 353 N. Clark Street, Chicago, IL 60654, Attn: Catherine Steege (CSteege@jenner.com); Melissa Root (MRoot@jenner.com);

(c) proposed co-counsel for the Trustee, Pashman Stein Walder Hayden, P.C., 824 N. Market Street, Suite 800, Wilmington, Delaware, 19801-1242, Attn: Henry J. Jaffe (hjaffe@pashmanstein.com) and Joseph C. Barsalona II (jbarsalona@pashmanstein.com);

(d) counsel for GLAS, (i) Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, IL 60654, Attn: Patrick J. Nash Jr., P.C. (patrick.nash@kirkland.com), (ii) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Brian Schartz, P.C. (bschartz@kirkland.com) and Jordan Elkin (jordan.elkin@kirkland.com);

(e) counsel to the Petitioning Creditors, (i) Cole Schotz P.C., 1325 Avenue of the Americas, 19th Floor, New York, NY 10019, Attn: Seth Van Aalten (svanaalten@coleschotz.com) and Sarah A. Carnes (scarnes@coleschotz.com), (ii) Cahill Gordon & Reindel LLP, 32 Old Slip, New York, New York 10005, Attn: Joel Moss (JMoss@cahill.com), Richard A. Stieglitz Jr. (RStieglitz@cahill.com), Sesi Garimella (SGarimella@cahill.com), and Jordan Wishnew (JWishnew@cahill.com);

(f) the U.S. Trustee, Caleb Boggs Federal Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn: Linda Casey (linda.casey@usdoj.gov); and

(g) counsel to any official committee of unsecured creditors appointed in these Chapter 11 Cases.

4. If no objection is filed to such Retention Declaration before the expiration of the Retention Objection Deadline, the Trustee is hereby authorized to retain such Ordinary Course Professional on a final basis and without further Order of the Court.

5. The Trustee is authorized to compensate and reimburse expenses to each of the Ordinary Course Professionals retained pursuant to this Order in accordance with this Order and in its customary manner, in the full amount billed by each such professional, upon receipt by the Trustee of a sufficiently detailed invoice indicating the nature of the services rendered and

calculated in accordance with such professional's standard billing practices (without prejudice to the Trustee's or the Debtors' rights to dispute any such invoices), up to \$50,000 per month per such professional (the "Individual Fee Cap").

6. Any payment in excess of the Individual Fee Cap to any Ordinary Course Professional shall be subject to filing a monthly interim fee application for all such professional's fees and expenses for such month, pursuant to sections 330 and 331 of the Bankruptcy Code, and applicable Bankruptcy Rules and Local Rules, and in accordance and compliance with any order entered by this Court in these Chapter 11 Cases establishing procedures for interim compensation and reimbursement of expenses of professionals.

7. Notwithstanding the Individual Fee Cap, payments by the Trustee or the Debtors to Ordinary Course Professionals pursuant to the relief requested herein shall not exceed an aggregate amount of \$150,000 per month (the "Aggregate Fee Cap"), unless the Court orders otherwise.

8. The Trustee's right to later seek to increase the Individual Fee Cap and/or the Aggregate Fee Cap, after notice and hearing, is hereby reserved.

9. The Trustee shall not make any payment to an Ordinary Course Professional unless (i) such professional has filed a Retention Declaration, (ii) the Retention Objection Deadline has expired, and (iii) no timely objection is pending, or, if a timely objection is received, the objection is resolved and withdrawn, or such retention is otherwise approved by the Court.

10. If the Trustee later designates a given professional as an Ordinary Course Professional for the purposes of this Order, the Trustee shall file with the Court and serve on the U.S. Trustee a supplemental OCP List identifying the names of the additional Ordinary Course Professionals and providing a brief description of the services to be rendered, together with a Retention Declaration by each such additional Ordinary Course Professional. Any objection to

such supplemental OCP List filed pursuant to this Order must follow the procedures set forth in paragraph 3 above. If no objection is filed to such supplemental OCP List before twenty-one (21) days after service of any such supplemental OCP List, the added professional(s) will be deemed to be an Ordinary Course Professional for purposes of this Order without the need for a hearing or further order, and shall comply with all requirements applicable to such Ordinary Course Professionals under this Order.

11. All payments to any Ordinary Course Professional shall be subject to sections 328(c) and 330 of the Bankruptcy Code, which provide generally that except as provided by 327(c), 327(e), and 1107(b), the Court may deny allowance of compensation for services and reimbursement of expenses if such professional person is not a disinterested person, or represents or holds an interest adverse to the interest of the estate with respect to the matter on which such professional person is employed or for reasons set forth in section 330 of the Bankruptcy Code. In addition to the limits set forth in this Order, all payments to an Ordinary Course Professional are further subject to the Bankruptcy Rules and Local Rules.

12. Notwithstanding the relief granted in this Order, any payment made by the Debtors pursuant to the authority granted herein shall be subject to any orders entered by the Court in these Chapter 11 Cases approving any debtor in possession financing and use of cash collateral (collectively, the “DIP Orders”) and any budget contained therein. To the extent there is any conflict between this Order and the DIP Orders, the DIP Orders shall govern.

13. To the extent that any agreement between a Debtor and an Ordinary Course Professional provides for the indemnification by such Debtor of such Ordinary Course Professional in connection with the services that are the subject of the Motion (each such agreement, an “OCP Agreement”), the Ordinary Course Professional shall attach the OCP

Agreement to the OCP Declaration and, upon the retention of the Ordinary Course Professional in accordance with the procedures set forth herein, the indemnification provisions set forth in the OCP Agreement are approved, subject to the following modifications during the pendency of these

Chapter 11 Cases:

- a) The Ordinary Course Professional shall not be entitled to indemnification, contribution, or reimbursement for services provided under the OCP Agreement other than those described in such OCP Agreement, unless such services and indemnification therefor are approved by this Court.
- b) Notwithstanding anything to the contrary in the OCP Agreement, the applicable Debtor shall have no obligation to indemnify the Ordinary Course Professional, or provide contribution or reimbursement to the Ordinary Course Professional, for any claim or expense related to such OCP Agreement that is: (a) judicially determined (the determination having become final) to have arisen from the Ordinary Course Professional's gross negligence or willful misconduct; (b) for a contractual dispute in which the Trustee or Debtor alleges the breach of the Ordinary Course Professional's contractual obligations under the OCP Agreement unless this Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (c) settled prior to a judicial determination as to the exclusions set forth in clauses (a) and (b) above, but determined by this Court, after notice and a hearing, to be a claim or expense for which the Ordinary Course Professional should not receive indemnity, contribution, or reimbursement under the terms of the OCP Agreement as modified by this Order.
- c) If, before the earlier of (a) entry of an order confirming a chapter 11 plan in these Chapter 11 Cases (that order having become a final order no longer subject to appeal), and (b) the entry of an order closing these Chapter 11 Cases, the Ordinary Course Professional believes that it is entitled to the payment of any amounts by the applicable Debtor on account of such Debtor's indemnification, contribution, and/or reimbursement obligations under the OCP Agreement (as defined by this Order), including without limitation the advancement of defense costs, the Ordinary Course Professional must file an application therefor in this Court, and such Debtor may not pay any such amounts to the Ordinary Course Professional before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which this Court shall have jurisdiction over any request for fees and expenses by the Ordinary Course Professional for indemnification, contribution, or reimbursement, and not a provision limiting the duration of the applicable Debtor's obligation to indemnify the Ordinary Course Professional. All

parties in interest in these Chapter 11 Cases shall retain the right to object to any demand by the Ordinary Course Professional for indemnification, contribution, or reimbursement.

13. If an Ordinary Course Professional that is an attorney held a retainer as of the Petition Date, then such Ordinary Course Professional shall disclose the amount of the retainer in the OCP Declaration. Such Ordinary Course Professional may apply its prepetition retainer against any pre- or post-petition claims once its retention and employment is approved.

14. Within thirty (30) days after the last day of March, June, September, and December of each year the above-captioned case is pending, the Trustee shall file with this Court a statement that includes the following information for each Ordinary Course Professional: (a) the name of the Professional; (b) the amounts paid as compensation for services rendered and reimbursement of expenses incurred by such Professional for each month of the three (3) month statement period; and (c) a short statement of the type of services rendered by such Professional (the “Quarterly Statements”).

15. Parties in interest will be permitted to file objections to the payments made to Ordinary Course Professionals within twenty-one (21) days following the filing of the Quarterly Statements, and if an objection to the fees and/or expenses of such Ordinary Course Professional is filed by a party, such fees and expenses will be subject to review and approval by the Court pursuant to section 330 of the Bankruptcy Code.

16. Nothing in this Order or the Motion shall constitute, nor is intended to constitute, or be deemed to constitute authorization for the Trustee or any Debtor to pay any prepetition amounts owed to Ordinary Course Professionals.

17. The Trustee and Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

18. This Order shall not apply to any professional retained by the Trustee pursuant to a separate application and related order of this Court.

19. The Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

Exhibit 1

OCP List

<u>Name</u>	<u>Function</u>
Avalara	Tax consultant
Teamworks Inc.	Book-keeping services
Shelley Johnson d/b/a SJ Consulting	Accounting/HR Consultant

Exhibit 2

Declaration of Disinterestedness

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

In re:

EPIC! CREATIONS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11161 (JTD)

(Jointly Administered)

Re. D.I. ____

**DECLARATION OF DISINTERESTEDNESS OF [_____] PURSUANT TO
THE ORDER AUTHORIZING THE TRUSTEE TO RETAIN AND COMPENSATE
PROFESSIONALS UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

I, [NAME], declare under penalty of perjury:

1. I am [POSITION] of [COMPANY], located at [ADDRESS] (the “Company”).
2. Claudia Z. Springer, as Chapter 11 Trustee of the of Epic! Creations, Inc. (“Epic”), Neuron Fuel, Inc. (“Neuron Fuel”), and Tangible Play, Inc. (“Tangible Play,” together with Epic and Neuron Fuel, collectively the “Debtors”), has requested that the Company provide [____SPECIFIC DESCRIPTION____] services to the Debtors’ estates, and the Company has consented to provide such services.
3. This Declaration is submitted in compliance with the *Order Authorizing the Trustee to Retain and Compensate Professionals Utilized in the Ordinary Course of Business* (the “OCP Order”), which I have reviewed. I understand the limitations on compensation and reimbursement under such OCP Order.
4. I have also reviewed the list of potential parties in interest attached to this Declaration attached hereto as **Schedule 1**.

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Epic! Creations, Inc. (9113); Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

5. The Company may have performed services in the past, may currently perform services, and may perform services in the future in matters unrelated to these chapter 11 cases for persons that are parties in interest in the Debtors' chapter 11 cases (the "Chapter 11 Cases"). The Company, however, does not perform services for any such person in connection with these Chapter 11 Cases, or have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates.

6. As part of its customary practice, the Company is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be employed by the Debtors, creditors, and parties in interest in these Chapter 11 Cases.

7. Neither I nor any principal, partner, director or officer of, or professional employed by, the Company, insofar as I have been able to ascertain, is a relative of the United States Bankruptcy Judge assigned to these Chapter 11 Cases, and the Company does not have a connection with the United States Bankruptcy Judge that would render the Company's retention in these Chapter 11 Cases improper. Further, the Company does not have any connection with the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee") or any persons employed by the U.S. Trustee.

8. Neither I nor any principal, partner, director, officer, etc. of, or professional employed by, the Company has agreed to share or will share any portion of the compensation to be received from the Debtors' estates with any other person other than the principal and regular employees of the Company.

9. Neither I nor any principal, partner, director, officer, etc. of, or professional employed by, the Company, insofar as I have been able to ascertain, holds or represents any interest

adverse to the Debtors or their estates with respect to the matter(s) upon which the Company is to be employed.

10. The Debtors owes the Company \$[_____] for prepetition services, the payment of which is subject to limitations contained in the United States Code, 11 U.S.C. §§ 101–1532.

11. As of the Petition Date, which was the date on which these Chapter 11 Cases commenced, the Company [was/was not] party to an agreement for indemnification with certain of the Debtors. [A copy of such agreement is attached as **Exhibit 2** to this Declaration.] I have reviewed the OCP Order and Procedures and understand that the indemnification provisions set forth in the Agreement are subject, during the pendency of these Chapter 11 Cases, to the modifications set forth in the OCP Order and Procedures.

12. The Company [does / does not] keep time records in one-tenth of an hour increments in the ordinary course of business. [If the Company does not keep time in one-tenth of an hour increments, please explain how time records are kept].

13. The Company has read the OCP Order and Procedures and understands the limitation on compensation and reimbursement of expenses thereunder. Specifically, the Company understands that in the event it exceeds the applicable cap, the Company will be required to file with the Court a fee application for the amount of its fees and expenses in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any applicable order of the Court.

14. The Company is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of

its employment, if the Company should discover any facts bearing on the matters described herein, the Company will supplement the information contained in this Declaration.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: _____, 2024

[DECLARANT'S NAME]

Schedule 1

Parties In Interest List

Debtors

Epic! Creations, Inc.
Neuron Fuel, Inc.
Tangible Play, Inc.

Debtors' Other Names

Byju's Inc.
StoryMagic
Codr Inc.
Tynker
Osmo

Debtors' Affiliates

BYJU's Alpha Inc.
BYJU's Pte. Ltd.
Great Learning Education Pte. Ltd.
Think & Learn Pvt Ltd.
Whitehat Education Technology LLC
Whitehat Education Technology Pvt. Ltd.

Officers and Directors

Timonthy R. Pohl

Chapter 11 Trustee

Claudia Springer

Trustee Professionals

Quinn Emanuel Urquhart & Sullivan, LLP
Jenner & Block LLP
Pashman Stein Walder Hayden, PC
Novo Advisors LLC

Litigation Parties

BYJU's Alpha, Inc.
Camshaft Capital Advisors, LLC
Camshaft Capital Fund, LP
Camshaft Capital Management, LLC
Riju Ravindran
Tangible Play, Inc.

Lender's and Agent's Professionals

Kirkland & Ellis LLP
Reed Smith LLP

Litigation Party's Professionals

Kasowitz Benson Torres LLP
Hogan Lovells

Bankruptcy Judges and Staff and the Office of the United States Trustee

Amanda Hrycak
Ashley Chan
Brendan L. Shannon
Cacia Butts
Craig T. Goldblatt
John T. Dorsey
Karen B. Owens
Kate Stickles
Laurie Selber
Mary F. Walrath
Stacey Drechsler,
Thomas B. Horan
Una O'Boyle
Andrew R. Vara
Benjamin Hackman
Christine Green
Denis Cooke
Diane Giordano
Dion Wynn
Edith A. Serrano
Elizabeth Thomas
Fang Bu
Hannah M. McCollum
Holly Dice
James R. O'Malley
Jane Leamy
Jonathan Lipshie
Jonathan Nyaku
Joseph Cudia
Joseph McMahon
Juliet Sarkessian
Lauren Attix
Linda Casey
Linda Richenderfer
Michael Panacio
Nyanquoi Jones
Ramona Harris

Richard Schepacarter
Rosa Sierra-Fox
Shakima L. Dortch
Timothy J. Fox, Jr.

Miscellaneous Parties

GLAS Trust Company LLC
Conscious Content Media, Inc. dba Begin.
Texas Comptroller of Public Accounts

Lenders

Ares Dynamic Credit Allocation Fund, Inc.
Ares Enhanced Credit Opportunities Fund B, Ltd.
Ares Enhanced Credit Opportunities Fund II Ltd.
Ares Institutional Loan Fund, LP
Alphabet Capital US II LLC - Fidelity
Ares L CLO LTD
Ares LI CLO Ltd
Ares LII CLO LTD
Ares LIII CLO Ltd
Ares LIV CLO LTD
Ares LIX CLO LTD
Ares Loan Funding I, Ltd.
Ares LV CLO LTD
Ares LVI CLO LTD
ARES LVII CLO LTD
Ares LVIII CLO LTD
ARES LX CLO LTD
Ares LXI CLO Ltd.
Ares LXII CLO LTD
Ares LXIV CLO LTD
Ares Multi-Asset Credit Strategies Fund LP
Ares XLI CLO Ltd
Ares XLIII CLO Ltd
Ares XLIV CLO LTD
Ares XLIX CLO Ltd
Ares XLV CLO LTD
Ares XLVI CLO LTD
Ares XLVII CLO LTD
Ares XLVIII CLO LTD
Ares XXVII CLO LTD
ARES XXVIII CLO LTD
Ares XXXIIR CLO Ltd
Ares XXXIR CLO LTD
Ares XXXIV CLO LTD
Ares XXXIX CLO Ltd

Ares XXXVII CLO Ltd
 Ares XXXVIII CLO Ltd
 Ares XXXVR CLO LTD
 Bank of America, N.A.
 BLUE HIAWATHA DD3 LLC
 Blue Hiawatha LLC
 California State Teachers' Retirement System
 Cardinal Fund, L.P.
 CION Ares Diversified Credit Fund
 Continental Casualty Company
 CQS Alternative Credit Fund, a sub-fund of CQS Global Funds (Ireland) p.l.c
 CQS Brunel Multi Asset Credit Fund, a sub-fund of CQS Global Funds (Ireland) plc
 CQS Credit Multi Asset Fund, a sub-fund of CQS Global Funds (Ireland) plc
 Crestline Denali CLO XIV, Ltd.
 Crestline Denali CLO XV, Ltd.
 Crestline Denali CLO XVI, Ltd.
 Crestline Denali CLO XVII, Ltd.
 D.E. Shaw Galvanic Portfolios, L.L.C.
 Denali Capital CLO XII, Ltd.
 Deutsche Bank AG, London Branch
 Diameter Dislocation Master Fund II LP
 Diameter Dislocation Master Fund LP
 Diameter Master Fund LP
 DoubleLine Income Solutions Fund
 DoubleLine Opportunistic Credit Fund
 DoubleLine Yield Opportunities Fund
 Ellington CLO III Ltd
 Ellington Special Relative Value Fund LLC
 FIAM Floating Rate High Income Commingled Pool
 FIAM Leveraged Loan LP
 Fidelity Advisor Series I - Fidelity Advisor Floating Rate High Income Fund
 Fidelity Central Investment Portfolios LLC Fidelity Floating Rate Central Fund
 Fidelity Floating Rate High Income Fund
 Fidelity Floating Rate High Income Multi-Asset Base Fund
 FIDELITY INCOME FUND-FIDELITY TOTAL BOND FUND
 Fidelity Inflation-Focused Fund
 Fidelity Merrimack Street Trust: Fidelity Total Bond ETF
 Fidelity Qualifying Investor Funds Plc
 Fidelity Salem Street Trust: Fidelity SAI Total Bond Fund
 Fidelity Summer Street Trust - Fidelity Series Floating Rate High Income Fund
 Fir Tree Capital Opportunity Master Fund III, LP
 Florida Power & Light Company Qualified Decommissioning Trusts for Turkey Point and St.
 Lucie Nuclear Plants
 HG Vora Special Opportunities Master Fund
 Gamstar (US) V Pte. Ltd.
 Gamstar (US) VI Pte. Ltd.

HGV BL SPV, LLC
HPS Loan Management 10-2016, Ltd
HPS Loan Management 11-2017, Ltd.
HPS Loan Management 12-2018, Ltd.
HPS Loan Management 13-2018, Ltd.
HPS Loan Management 14-2019, Ltd.
HPS Loan Management 15-2019, Ltd.
HPS Loan Management 2013-2, Ltd.
HPS Loan Management 2021-16, Ltd.
HPS Loan Management 3-2014, Ltd.
HPS Loan Management 4-2014, Ltd.
HPS Loan Management 5-2015, Ltd.
HPS Loan Management 6-2015, Ltd.
HPS Loan Management 8-2016, Ltd
HPS Loan Management 9-2016, Ltd.
HPS Mauna Kea Fund, L.P
IG Mackenzie Floating Rate Income Fund
iMGP Alternative Strategies Fund (aka PartnerSelect Alternative Strategies Fund)
India Credit Solutions, L.P.
Institutional Credit Fund Subsidiary LP
JNL Multi-Manager Alternative Fund
JNL/Fidelity Institutional Asset Management Total Bond Fund
JPMorgan Chase Bank, N.A.
Mackenzie Floating Rate Income ETF
Mackenzie Floating Rate Income Fund
Mercer QIF Fund plc (in respect of Mercer Multi-Asset Credit Fund)
Midtown Acquisitions L.P.
Morgan Stanley Senior Funding Inc
NPB Manager Fund, SPC. Segregated Portfolio 103
Redwood Drawdown Master Fund III, LP.
Redwood Master Fund, Ltd
REDWOOD OPPORTUNITY MASTER FUND, LTD
Renaissance Floating Rate Income Fund
RiverNorth DoubleLine Strategic Income Fund
RiverNorth DoubleLine Strategic Opportunity Fund, Inc.
SDP Flagship Master Fund LP
Seattle City Employees' Retirement System
SEI Global Master Fund plc - The SEI High Yield Fixed Income Fund (Benefit St)
SEI Institutional Investments Trust - High Yield Bond Fund (Benefit St)
SEI Institutional Managed Trust - High Yield Bond Fund (Benefit St)
Shawnee 2022-1 LLC-Warehouse
Silver Point Finance LLC
SPCP GROUP, LLC
SPCP Institutional Group LLC
Stonehill Institutional Partners LP
Stonehill Master Fund Ltd

Strata CLO II, Ltd.
TBK Bank, SSB
TACF Institutional Credit Master Fund LP
U.S. High Yield Bond Fund (Benefit Street)
Variable Insurance Products Fund: Floating Rate High Income Portfolio
TACF Institutional Credit Master Fund LP
TOR Asia Credit Opportunity Master Fund III LP
Veritas Capital Credit Opportunities Fund II SPV, L.L.C.
Veritas Capital Credit Opportunities Fund SPV, L.L.C.
White Granite LLC
ZALICO VL Series Account-2

Banks

JP Morgan Chase & Co.
Silicon Valley Bank, a division of First-Citizens Bank & Trust Company
Webster Bank, N.A.
Wells Fargo Bank, N.A

Former Equity Holders

A&Q Metric SPC – Fir Tree Opportunistic II SP- UBS
Aarin Capital Partners (Mauritius)
Alkeon Group
Antara Capital Master Fund LP
Arison Holdings (1998) Ltd.
ARK NCORE Edutech 1 Former Equity Holder
Asmaan Ventures
B Capital Asia
Baron Funds
Bearnaise Lux S.C.Sp./Vitruvian Partners
Benett Coleman & Co
Beta Oryx Limited
BlackRock
Bond Capital Asia Holdings Ltd
BrokerCredit Service Structured Products PLC
BSP India Edtech LLC
Byju Raveendran
Byjus Time Capital Advisors LP
Chan Zuckerberg Mauritius
Disruptive Technology Solutions XXXV, LLC
Divya Gokulnath
DST Global
Edelweiss Funds
Epic Creations Aggregator
ESOP/MSOP
Footpath Ventures
General Atlantic Singapore TL PTE Ltd

GenGlobal Bright Corp
Geogebra GmBH Erstwhile Shareholders
Great Learning Erstwhile shareholders
GSV BY, L.P.
Hello English Erstwhile Shareholders
IIFL Special Opportunities Fund
International Finance Corporation
Internet Fund V Pte Ltd (Tiger Global)
Lightspeed India Partners
Maitri EdTech Special Opportunities Fund LLC
MC Global Edtech Investments Holdings LP
MIH Edtech Investments B.V. (Naspers)
Mirae Asset - Naver Asia Growth Investment Pte. Ltd
Mrinal Mohit
Neuron Aggregator Holding Trust
Olayan Investments Singapore Pte. Ltd
Osmo Erstwhile shareholders
Owl Ventures
Phoenix Rising – Beacon Holdings, LLC
Proxima Beta Pte Limited (Tencent)
QIA
Ranjan Pai and related parties
Riju Ravindran
Sands Capital Global Innovation Fund-Cayman Ltd
Sequoia Capital
SLP Beta Holdings Cayman Ltd (Silverlake)
Smash Beta SPV I
Sofina SA
Sonal Gala
T. Rowe Price
Tarsadia
The Prudential Assurance Company Ltd (M&G)
Times Internet
Toppr Erstwhile shareholders
Trilegal
Verition Multi-Strategy Master Fund, Ltd.
Verlinvest SA
XN Exponent Holdings Ltd.
Zoom Founder Family Office

Additional Names as of October 7, 2024

Publishers

ABDO
ABRAMS (Harry N. Abrams, a company of La Martiniere Group)
Akashic Books
Amar Chitra Katha Pvt. Ltd.
Amicus Publishing
Andrews McMeel Publishing, LLC
Annick Press, Ltd.
Arbordale Publishing, LLC
Archie Comic Publications, Inc.
Arte Público Press--University of Houston
Astra/Kane Press/Thinkingdom/Boyd's Mills/Toon
August House, Inc.
Bab'l Books
Badger Publishing Ltd.
Barefoot Books, Inc.
Barron's Educational Series Inc.
Bayard Canada Livres, Inc.
BeachHouse Publishing, LLC
Beaming Books
Bearport Publishing Company, Inc.
Bearport Publishing Company, Inc. Perpetual
Beijing Caterpillar Books
Beijing Yutian Hangeng Books Co. Ltd (UTOP)
Beijing Yutian Hanfeng Books (UTOP)
Bellwether Media, Inc.
Berbay
Black Rabbit Books
Blue Apple
Blue Door Education
BlueWater (StormFront Entertainment)/ (originally signed under "Cosmic Ray Gun")
Bonnie Books UK Inc.
BookStaves
Boxer Books
BrambleKids, LTD
Brickhouse Education (aka Cambridge BrickHouse, Inc.
Britannica Digital Learning, a division of Encyclopaedia Britannica, Inc.
Bunker Hill Publishing
Candlewick Press
Capstone (Coughlan Companies, Inc. dba Capstone)
Cardinal Publishers Group
Carus Publishing Company d/b/a Cricket Media
Charlesbridge Publishing, Inc.
Child's Play

Chouette Publishing, Inc.
Chronicle Books
CIDCLI, S.C.
Cider Mill Press
Cinco Puntos Press, Inc. (Lee & Low)
Clavis
Clever Media Group, LLC
Cornell Lab Publishing Group (Phoenix St. Claire Publishing, LLC for both Cornell and
Persnickety Press imprints)
Cottage Door Press
Crabtree Publishing
Creative Company, The (including Amicus, Black Rabbit, Bookstaves)
Creston Books
Crow Cottage (Brain Warp Studios)
Cuento De Luz
David R. Godine, Publisher
Dawn Publications (Sourcebooks)
Delta Publishing
De Marque
Digital Publishing Company Ltd, Guangdong Provincial Publishing
Disney Licensed Publishing (Disney Book Group)
Dolphin Books
Dover Publications (Research and Education Association)
Dreamscape Media, LLC
Easton Studio Press LLC
Eerdman's Books for Young Readers (Wm. B. Eerdmans Publishing)
Editions Cepages
Éditions Panda inc.
Editions Planete Rebelle
Fable Learning
Familius, LLC
Fast Pencil
Firefly Books LTD.
Fitzhenry & Whiteside
Flowerpot Press (Kamalu, LLC/dba Flowerpot Press)
Flying Start Books, LTD
Frederator Books, LLC
Free Spirit Publishing (Teacher Created Materials)
Full Cast Audio
GEMSER Publications, S.L.
Gibbs Smith
Goosebottom Books LLC
Gray Duck Creative Works
Great Dog Literary LLC
Groundwood Books Limited
Groupe Bayard/Bayard Presse

Guangdong Provincial Publishing Group (Digital Publishing Co. Ltd)
HarperCollins Publishers
HarperCollins Publishers UK
Harriet Ziefert Inc.
Heritage Builders, LLC
Highlights for Children
Holiday House
Houghton Mifflin Harcourt IP LLC (Carmen)
Houghton Mifflin Harcourt Trade Publishing
Igloo (PLACEHOLDER--See)
Immedium
Independent Publishers Group (IPG)
Inhabit Media (PLACEHOLDER
Insight Editions
JOY EDUCATION LTD.
Jumo Health USA, Inc. (Medikidz Inc.)
Jump! Library
Just Us Books, Inc.
Kaiken Publishing, LTD
Kaleidoscope Publishing, Inc.
Karadi Tales (India)
Kids Can Press Ltd
Language World Co., Ltd.
Lerner Publishing Group
Les 400 Coups
Lee & Low, Books, Inc.
Levine Querido
LittlePickle (Sourcebooks)
Listen & Live Audio, Inc.
Little Bee Books, Inc.
Little Libros, LLC
Live Oak Media (ABRA Media dba Live Oak Media)
Liyan Books Co. Ltd.
Liyan Books
Macmillan (Holtzbrinck Publishers LLC)
Macmillan Children's Publishing Group
Magination Press
Mason Crest (an imprint of National Highlights Inc.)
Midpoint Trade Books
Mims House (IPG)
Mitchell Lane Publishers, Inc.
National Geographic Society
Naxos of America, Inc.
No Starch Press, Inc.
Nobrow, Limited (also Flying Eye Books)
Nomad Press

North South Books
North Star Editions, Inc.
Norwood House Press, Inc.
Oasis Audio, LLC
Oni-Lion Forge Publishing Group, LLC
Open Road
Orca Book Publishers
Owlkids Books, Inc.
Pajama Press, Inc.
Pangea
Papercutz
Peachtree Publishers
Pearson Education
Petra
Pickle Yolk Books (India)
Pippin Properties, Inc.
Purple Toad Publishing, Inc.
Quarto Group
Quirk Books
Rabbit Ears
Readers to Eaters
Reagent
Rebel Girls, Inc. (Timbuktu)
Red Chair Press
Red Heart Books
RoadRunner Press, The LLC
Rourke Educational Media
Saddleback Educational
Scholastic Inc. (audio)
Second Story Press
Sesame Workshop
Simon & Schuster
Sinolingua
Sinolingua Co., LTD,
Sky Horse Publishing
Sleeping Bear Press/Cherry Lake
Sourcebooks, Inc. (Little Pickle Press & Dawn)
Star Bright Books
StarWalk Kids Media (Seymour Science)
Streamline Brand Associates, Inc.
SupperTime Entertainment (L & G Creative Resources Inc. dba SupperTime Entertainment)
Tanglewood Publishing Inc.
Teacher Created Materials
The Child's World, Inc.
The Creative Company
The Jim Henson Company

The Happy Hollisters (The Svenson Group dba The Happy Hollisters)
The New York Review of Books (NYREV, Inc. dba The New York Review of Books)
The Rosen Publishing Group
Thomas Jeunesse
Tiger Tales
Tilbury House
Toon Books
Tournez Le Page
Trajectory, Inc.
Tulika (India)
Twin Sisters IP
Vearsa (ePub Direct)
Vishv Books - Delhi Press
Weston Woods Studios (Scholastic)
What on Earth
Winfortune Cultural Enterprise Co., Ltd.
Winfortune Cultural Enterprise
Wisconsin Historical Society Press
Workman Publishing Co. Inc. (see also Storey, Timber)
Xinjiang Juvenile Publishing House
Xist (Buy More)
Zhejiang Youjia Shaoer
Zhengdiang Youjia Shaoer
Zuckerberg Media, Inc.

Employees

Abhishek Maheshwari
Anil Goel
Anita Kishore
Arjun Mohan
Atit Mehta
Brahmanand
Brijesh Patel
Byju Raveendran
Deepak Bunde
Dev Roy
Dharmesh Gandhi
Divya Gokulnath
Jiny Thattil
Jiny Thattil
JP Schuerman
Krishna Vedati
Majid Yazdani
Manil Gupta
Mark Solomon
Pravin Prakash
Puneet Bhirani
Rajarshi Ghosh
Ranjit Radhakrishnan
Richard Lobo
Riju Ravindran
Rohit Bhardwaj
Siddhesh Joglekar
Sriram Ganesh
Teri Rousseau
Vidhya Lakshmi
Vipan Joshi
Yuvan Prasanth Ve

Think & Learn Investors

A&Q Metric SPC
Aakash Educational Services
Aarin Capital
Abu Dhabi Developmental Holding Company PJSC (ADQ))
Accel Investors 2014 LLC
Alkeon Capital
Alteria Capital India Fund
Antara Capital Master Fund LP
Arison Investments
ARK Ncore

Asas Tech Opportunities LLC
Asmaan Ventures
Axevil Capital
B Capital Asia III LLC
Baron Emerging Markets Fund
Beacon Holding
Bearnaise Lux S.C.sp.
Bennett Coleman and Company Limited
Beta Oryx Limited
Bin Yuan
BlackRock
Blackstone GroupADQ
Bond Capital Asia Holdings Limited
Boundary Holding
BrokerCreditService Structured Products PLC
BSP India Edtech LLC
Byju Family Members and Associates
Byjus Investments Private Limited
Byjus Time Capital Advisors LP
Chan Zuckerberg Initiative
Collab Sesame, LLC
Copford Ed India, LLC
CPP Investments
Davidson Kempner
DIC Company Limited
Disruptive Technology Solutions XXXV, LLC
DST Asia VII
DST Global
Edelweiss.vc
Eight Roads Investments Mauritius II Limited
Epic Creations Aggregator
Eric Yuan
FH Learn LLP
Fir Tree Opportunistic II SP
Footpath Ventures SPV III LP
General Atlantic Singapore TL Pte Ltd.
GenGlobal Bright Corp.
GSV BY, LP
Helion Venture Partners India III LLC
Houghton Mifflin Harcourt Publishing Company
IFC Venture Capital Group
IIFL Finance
IIFL Special Opportunities Fund LLC
InnoVen Capital
International Finance Corporation
Jaws Ventures

K9 Ventures II, LP
Kaizen Private Equity II PTE LTD
Learn 2 Holdings LTD
Lightspeed India Partners
Lightspeed Venture Partners
LMK Holdings Ltd
Maitri EdTech Special Opportunities Fund
MarketX Ventures
Matrix Benefit Trust
Mattel Ventures, US Inc.
MC Global Edtech Investment Holdings
MIH Edtech Investments B.V.
Mirae Asset
Northwood Ventures
Olayan Investments Singapore PTE LTD
Owl Ventures
Oxshott Capital Partners
Peak XV Partners
Phoenix Rising Investments
Prosus & Naspers
Proxima Beta PTE Limited
Prudential Assurance Company Ltd.
Qatar Investment Authority
Quatar Investment Authority
Roy Yua Children's Trust
Sands Capital Ventures
SCHF PV Mauritius Limited
SCI Investments V
Sequoia India Investments IV
Shea Ventures Opportunity Fund II, LP
Silver Lake
SLP Beta Holdings Cayman Ltd
Sofina
SquareOne Capital
StartX Fund, LLC
Sumeru Ventures
SWFI
T. Rowe Price
Tarsadia Investments
TCDS India LP
Tencent
The Founders Coner, LP
Tiga Investments
Tiger Global Management
Time Capital
Times Internet

UBS
UCFI Holdco LLC
Upfront IV, LP
US Global Holdings LTD
Verition Fund Management
Verlinvest S.A.
Vitruvian Partners
Volta Circle
XG Ventures, LLC
XN Exponent Holdings Ltd.
Yuan and Zhang Revocable Trust
Zheng Yuan

Flat Fee License Holders

Steve Rotfeld Productions
9 Story Media Group
A Kid Explains History
ABDO Publishing
Abrams
Abrams (Wimpy Kid)
Adam Marshall
Addition Digital Strategies
Adventure Family Journal
Akashic Books
Amanta Co., Ltd.
Amar Chitra Katha
Andrews Mcmeel Publishing
Andrews McMeel Video
Andy Capp
Anibrain
Animal Wonders Inc.
Annick Press
Arbordale
Archie Comic Publications
Arte Publico Press
Astonishing Studios
Astra Publishing House
August House
Barefoot Books
Bari Koral, BKI Corp
Bayard Canada
Bayard Presse S.A.
BBC Earth.
BBC Studios Americas, Inc.
BeachHouse

Beaming Books
Bearport Publishing
Bearport Publishing distributed by JUMP
Become Elite
Beijing Caterpillar
Bellwether Media
Ben Hehn
Berbay Books
Big Word Club
Blue Apple Books
Blue Door Education
Blue Water Comics
Boclips
Boxer Books
Brainy Pixel Productions
Brainy Pixel Productions, LLC
Bramble Kids
BRICK 101
Brickhouse Education
Britannica
Brittany Adams
Bulb Holdings Inc
BYJUs Originals
Byju's Video
Canada Inc 10049735
Candlewick Press
Candlewick.
Capp00
Capstone Publishing
Captain Hobby
Cardinal Publishers Group
Catherine Swanson, Founder
Chad Johnson
Charlesbridge
Child's Play (International) Ltd.
Child's World
Chouette Publishing
Chouette Video
Chronicle Books
Cidcli
Cider Mill Press
Clavis Publishing
Clever Media Group
Columbus Zoo
Columbus Zoo and Aquarium
Common Core 4 Kids

Complexly
Conservation International
Cook With Amber
Cook With Amber LLC.
Cornell Lab Publishing Group
Cottage Door Press
Crabtree Publishing Company
Crash Course Kids
Creston Books
Crow Cottage
Cuento de Luz
Dance 'N' Culture Inc.
Dance 'N' Culture
Danny Joe's Tree House, LLC
Danny Weinkauf
Dave McDonald
Dave Pickett
David R. Godine
De Marque
Delta Publishing
Design Squad
Distribution360
Distribution360 Inc.
DM Creative
Dolphin Books : 海豚出版社
Dover Publications
Dreamscape Media LLC
Dreamscape Media Video
DreamWorksTV
DWA Kids, LLC
EarthTree Media
Earthtree Media AS
Éditions Panda
eHow
eHow / Demand Media
Electric Monster Media
EM Investments I, LLC
Encyclopædia Britannica, Inc.
Encyclopaedia Britannica, Inc. Video
Epic Wildlife
Epic! Creations Inc.
Epic! Originals
Epic! Originals Video
Fabulous Lemon Drops
Familius
Fireflies: Musical Yoga for Kids

Firefly Books
Fitzhenry & Whiteside Limited
Flocabulary
Flowerpot Press
Flying Start Books
Frederator Books
Free Spirit Publishing
Full Cast Audio
GAPC Entertainment Inc.
GDPG Digital Publishing : 广东省出版集团数字出版有限公司
Gemser Publications, S.L.
Gibbs Smith
Global Tinker
Global Tinker, Inc.
GO with YOYO
GoldieBlox, Inc.
Goosebottom Books
Gray Duck
Great Dog Literary
Groundwood Books
Groupe Bayard
Guinness World Records
H. Gagnon Distribution
H. Gagnon Distribution Inc.
Happy Hollister
Harper Collins #1
Harper Collins #2
HarperCollins old license (inactive)
HarperCollins Publishing..
Harriet Ziefert Inc.
Health Nuts Media
Health Nuts Media, LLC
Henson Company
Heritage Builders
HG Distribution
Hillary Seides
Holiday House
Houghton Mifflin Harcourt
Howdytoons
Howdytoons Productions Inc.
Igloo Books, a division of Bonnier Books UK
Imagine Create Media
Immedium
Inhabit Media
Insider Inc.
Insight Editions

IPG
Jaime Amor
Jared Owen
JENerationDIY
Jessica Honaker
JibJab Media Inc.
Jim Henson
Joy Education
Julie Gribble, NY Mediaworks
Julie Gribble, New York Media Works, LLC
Jumo Health USA, Inc.
JUMP
Jump with Jill
Just Us Books
Kaiken
Kaleidoscope Publishing, Inc.
Kamalu, LLC dba Flowerpot Press
Karadi Tales
Karadi Tales - Video
KARADI TALES COMPANY PRIVATE LIMITED
Kasper Borys
Katie Swanson, Founder
Kid Explorer
KidLit TV
Kids Academy
Kids Academy Company
Kids Can Press
KidsHealth
KidsHealth.org
Kika Imai (individual)
Kira Willey Productions, LLC
Knowledgemotion Ltd
KQED
KQED Deep Look
Kristie Reddick
Lee & Low Books
Lerner Publishing Group
Les Éditions Chouette (1987) Inc.
Let's Play Today, LLC
Levine Querido
Lil' Libros
Listen & Live
Little Bee Books
Little Monster Media Co.
Live Oak Media
Liyang Book Co.: 立言圖書有限公司

Luke Jacobs
Macmillan
Magination Press
Mark Crilley
Mark Lavery
Mason Crest
Matt Sheldon, Become Elite LLC
MDM Productions LLC
Media Animal TV
Merriam-Webster, Incorporated
Mims House
Mitchell Lane
Mocomi Kids
Monster Entertainment
Monster Entertainment Ltd.
Motiontellers, LLC
Music with Nancy
Mylemarks
Mylemarks LLC
Nancy Kopman
National Film Board of Canada
National Geographic
National Geographic Digital Media
National Geographic Partners, LLC.
National Geographic Video
NBC Universal
Neptune Studios
Neptune Studios, LLC
Niels Duinker
No Starch Press
NoBrow Press
Nomad Press
North Star Editions
NorthSouth
Norwood House Press
Note to Health, LLC
NUMBEROCK
NUMBEROCK, LLC
Oasis Audio
Oceanic Research Group, Inc.
Oceanic Research, Inc.
Oni-Lion Forge Publishing Group
Open Road
Open Road Integrated Media
Orca Book Publishers
Owlkids

Pajama Press
Panda Corner Corporation
Pangea
Papercutz
Peachtree Publishers
Peekaboo Kids / Rajshri Productions, Mumbai, India
Peppy Pals
Peppy Pals AB
Pickle Yolk Books
Pinkfong
Pippin Properties, Inc
Planetary Society
Portfolio Entertainment
Portfolio Entertainment Inc.
Purple Toad
QA Test Publisher 2
Quarto Group
Quirk Books
R Homayoon, LLC
Rabbit Ears Entertainment
Rabbit Ears Entertainment, LLC
Rabbit Ears Video
Rajshri
Readers to Eaters
Rebel Girls, Inc.
Rebel Girls, Inc. Video
Red Chair Press
Roadrunner Press
Rob's World
Rourke Educational Media
Sabbatical Entertainment
Sabbatical Entertainment LLC
Scholastic Audio
Scholastic, Inc
Science Fun
Science Insider
SciShow Kids
Scratch Garden
Second Story Press
Sesame Street
Sesame Workshop
Sesame Workshop Books
Shane DeRolf, Founder
Shoo Rayner
Sinolingua
Sinolingua : 华语教学出版社

Skyhorse
Sleeping Bear Press
Smile and Learn
Smile and Learn Digital Creations, S.L
Smithsonian Enterprises
Smithsonian Magazine
Son of Hutch Pictures
Sourcebooks
StarBright Books
Steve Newberry, Topic Simple Inc.
Streamline Brand Associates, Inc.
SupperTime Entertainment
Talltanic
Tanglewood Publishing
Tavin's Origami
Teacher Created Materials
Teaching Without Frills
test publisher 2
The Bazillions
The Bug Chicks
The Creative Company
The Kiboomers
The Magic Crafter
The Nemours Foundation
The Pinkfong Company
The Planetary Society
The Rosen Publishing Group, Inc
The Secret Mountain
The Singing Walrus
The Singing Walrus Music Production
The Wild Adventure Girls
Thomas Jeunesse
Tilbury House
TIY Makers
TIY Makers Pvt. Ltd.
TMW Media
TMW Media Group, Inc
Tom Simek
Tony Darnell
Tracey Preston, Media Animal
Trajectory, Inc.
Troom Troom
Tulika Publishers
Twin Sisters IP, LLC.
Twin Sisters Video
twinsisters.com, LLC

Twist Animation
Unicorn Media LTD
Urban Geek Productions
Urban Geek Productions, LLC
UTOP: 禹田文化传媒
Vearsa
VideoElephant
Vishv Books
Vishv Books - Delhi Press
Wenfang: 文房（香港）出版公司
Weston Woods
Weston Woods Video
WGBH, Boston
WGBH, Boston
What On Earth Publishing
WildWorks
WildWorks Inc.
Wisconsin Historical Society
WNET 13
Wolf Weidner
Wonderscape
Workman
Xist Publishing
Xist Publishing Video
Yesterday's Zoo LLC DBA: BIG WORD CLUB
Yogapalooza
Zhejiang Juvenile and Children's Publishing House: 浙江少年儿童出版社
Zuckerberg Media Inc.