

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

In re:	Chapter 11
EPIC! CREATIONS, INC., <i>et al.</i> , ¹	Case No. 24-11161 (BLS)
Debtors.	(Jointly Administered)

NOTICE OF DATES BY WHICH PARTIES MUST FILE PROOFS OF CLAIM AND PROCEDURES FOR FILING PROOFS OF CLAIM, INCLUDING CLAIMS UNDER 11 U.S.C. §§ 507(A)(3) THROUGH (A)(10) AND 503(B)(9), AGAINST THE DEBTORS

PLEASE TAKE NOTICE that Epic! Creations, Inc., Tangible Play, Inc., and Neuron Fuel, Inc. (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) had involuntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”) filed against them on June 4 and 5, 2024, (the “Petition Date”) in the United States Bankruptcy Court for the District of Delaware (the “Court”). On June 27, 2024, these Chapter 11 Cases were ordered to be jointly administered for procedural purposes. On October 7, 2024, the Court entered an order approving the appointment of Claudia Z. Springer as chapter 11 trustee of the Debtors in these Chapter 11 Cases (the “Trustee”).

PLEASE TAKE FURTHER NOTICE that on February 5, 2025, the Trustee filed the *Chapter 11 Trustee’s Motion for Entry of an Order (I) Establishing Bar Dates for Filing Proofs of Claim, Including Claims Under 11 U.S.C. §§ 507(a)(3) through (a)(10) and 503(b)(9), (II) Approving the Form and Manner for Filing Proofs of Claim, (III) Approving Notice Thereof, and (IV) Granting Related Relief* [D.I. 506] (the “Bar Date Motion”) with the Court. On February 5, 2025, the Court entered an order approving the Bar Date Motion [D.I. 530] (the “Bar Date Order”) and establishing certain dates (each, a “Bar Date,” and collectively, the “Bar Dates”) by which parties holding claims against the Debtors arising prior to the Petition Date, including claims arising under sections 507(a)(3) through (a)(10) or 503(b)(9) of the Bankruptcy Code, must file Proofs of Claim against the Debtors. Each date is expressly set forth below.

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).



YOU ARE RECEIVING THIS NOTICE BECAUSE YOU MAY HOLD A CLAIM AGAINST ONE OR MORE OF THE DEBTORS IN THE ABOVE-CAPTIONED CHAPTER 11 CASES. THEREFORE, YOU SHOULD READ THIS NOTICE CAREFULLY AND DISCUSS IT WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE.

BACKGROUND TO THE DEBTORS' CHAPTER 11 CASES

- A. General Information About the Debtors' Cases.** The Debtors' cases are being jointly administered under case number 24-11161 (BLS).²
- B. Individual Debtor Information.** The table below lists the respective case numbers for each Debtor:

DEBTOR	CASE NO.
Epic! Creations, Inc.	24-11161
Tangible Play, Inc.	24-11163
Neuron Fuel, Inc.	24-11162

- C. Access to Proof of Claim Forms and Additional Information.** If you have any questions regarding the claims processing and/or if you wish to obtain a copy of the Bar Date Motion, Bar Date Order, Proof of Claim Form, or related documents (and/or any other pleadings filed in the Debtors' Chapter 11 Cases) you may do so by: (a) visiting the website of the Trustee's notice and claims agent, Verita Global ("Verita") at: <https://www.veritaglobal.net/EpicCreations>, (b) calling Verita at (888) 249-2716 (U.S./Canada) or (310) 751-2603 (International) or (c) inquiring via email at epiccreationsinfo@veritaglobal.com. Please note that Verita **cannot** advise you on how to file, or whether you should file, a Proof of Claim.

SCHEDULES OF ASSETS AND LIABILITIES

You may be listed in the Debtors' schedules of assets and liabilities (collectively, the "Schedules") as the holder of a claim against the Debtors.

Interested parties may examine copies of the Schedules, the Bar Date Order and other filings in these Chapter 11 Cases free of charge at <https://www.veritaglobal.net/EpicCreations> or on the Court's electronic docket for a fee at <http://ecf.deb.uscourts.gov> (a PACER login and password are required and can be obtained through the PACER Service Center at <http://pacer.psc.uscourts.gov>). Alternatively, you may request that a copy of the Schedules be

² Except as otherwise defined herein, in the Bar Date Motion, or in the Bar Date Order, all terms used in this Motion that are specifically defined in the Bankruptcy Code shall have the meanings ascribed to such terms in the Bankruptcy Code. In particular, as used herein: (a) the term "claim" has the meaning given to it in section 101(5) of the Bankruptcy Code; (b) the term "entity" has the meaning given to it in section 101(15) of the Bankruptcy Code; (c) the term "governmental unit" has the meaning given to it in section 101(27) of the Bankruptcy Code; and (d) the term "person" has the meaning given to it in section 101(41) of the Bankruptcy Code.

mailed to you by contacting the Trustee's claims agent, Verita, at (866) 381-9100, or by email at epiccreationsinfo@veritaglobal.com.

If you rely on the Debtors' Schedules, it is your responsibility to determine that your claim is accurately listed in the Schedules.

BAR DATES APPROVED BY THE COURT

The Court has established the following Bar Dates as those dates by which parties holding claims against the Debtors that arose (or that are deemed to have arisen) before the Petition Date must file Proofs of Claims so that they are **actually received** by Verita:

Claims Bar Date:

March 26, 2025, at 4:00 p.m. (ET), is the date by which all entities (which includes individual persons, estates, trusts, partnerships, governmental units, and corporations, among others) must file Proofs of Claim.

**Rejection Damages
Bar Date:**

The Claims Bar Date, or twenty-one (21) days from the date of service of an order authorizing the Trustee to reject contracts or leases pursuant to section 365 of the Bankruptcy Code (including any order confirming a plan of reorganization in the Debtors' Chapter 11 Cases), whichever date is later, is the date by which any person or entity that holds a claim that arises from the rejection of an executory contract or unexpired lease must file a Proof of Claim based on such rejection.

**Amended Schedules
Bar Date:**

The Claims Bar Date, or twenty-one (21) days from the date on which the Trustee provides notice of the Amended Schedules, at 4:00 p.m. (ET), whichever date is later, is the date that, if the Trustee amends the Debtors' Schedules in accordance with Local Rule 1009-2, is the deadline by which creditors holding claims affected by such amendment must file a Proof of Claim.

Supplemental Bar Dates:

The Trustee may establish Supplemental Bar Dates with respect to (a) holders of claims to which a re-mailing of the Bar Date Notice is appropriate, but which cannot be accomplished in time to provide at least twenty-one (21) days' notice of the applicable Bar Date, and (b) other holders of claims that become known to the Trustee after the applicable Bar Date. To ensure that parties in interest receive adequate

notice of the Supplemental Bar Date, the Trustee shall (a) file a notice of the Supplemental Bar Date with the Court, in a form substantially similar to the notice of the Claims Bar Date but with appropriate modifications (each, a “Supplemental Bar Date Notice”), and (b) mail each Supplemental Bar Date Notice to known holders of claims subject to the applicable Supplemental Bar Date. Each Supplemental Bar Date shall be established on a date that is no later than twenty-one (21) days from the date on which the applicable Supplemental Bar Date Notice was mailed to known holders of claims.

PARTIES REQUIRED TO FILE PROOFS OF CLAIM

- A. Definition of Claim.** Under section 101(5) of the Bankruptcy Code and as used herein, the word “claim” means: (i) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (ii) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.
- B. Parties Who Must File Proofs of Claim.** Except as otherwise set forth herein, the following entities holding claims against the Debtors that arose (or that are deemed to have arisen) prior to the Petition Date, must file Proofs of Claim on or before the applicable Bar Date: (1) any entity whose claim against a Debtor is not listed in the applicable Debtor’s Schedules or is listed in the applicable Debtor’s Schedules as contingent, unliquidated, or disputed if such entity desires to participate in any of the Chapter 11 Cases or share in any distribution in any of the Chapter 11 Cases, (2) any entity that believes its claim is improperly classified in the Schedules or is listed in an incorrect amount and desires to have its claim allowed in a different classification or amount from that identified in the Schedules, (3) any entity that believes its claim as listed in the Schedules is not an obligation of the specific Debtor against which the claim is listed and that desires to have its claim allowed against a Debtor other than that identified in the Schedules, and (4) any entity that believes its claim against a Debtor is or may be an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code (but not any entity that believes it holds an administrative claim under section 503(b)(1-8) of the Bankruptcy Code), or a priority claim pursuant to sections 507(a)(3) through (a)(10) of the Bankruptcy Code.
- C. Parties Who Do Not Need to File Proofs of Claim.** Certain parties are not required to file Proofs of Claim. The Court may, however, enter one or more separate orders at a later time requiring holders of claims to file Proofs of Claim for some kinds of

the following claims and setting related deadlines. If the Court does enter such an order, you will receive notice of it. A Proof of Claim does not need to be filed for the following claims that would otherwise be subject to the applicable Bar Date:

- (a) Any claim for which no Proof of Claim is required to be filed pursuant to the *Final Order (I) Authorizing the Use Cash Collateral, (II) Authorizing the Chapter 11 Trustee on Behalf of the Debtors' Estates to Obtain Postpetition Financing, (III) Granting Senior Postpetition Security Interests, and According Superpriority Administrative Expense Status Pursuant to Sections 364(C) and 364(D) of the Bankruptcy Code, (IV) Granting Adequate Protection, (V) Modifying the Automatic Stay, and (VI) Granting Related Relief* [D.I. 313] (the "DIP Order"), including, for the avoidance of doubt, such claims held by the Prepetition Agent, the Prepetition Secured Lenders, the DIP Agent, and the DIP Lenders (each as defined in the DIP Order), including, for the avoidance of doubt, the Prepetition Agent, the Prepetition Secured Lenders, the DIP Agent, and the DIP Lenders (each as defined in the DIP Order); *provided* that the Prepetition Agent shall be authorized, but not directed or required, to file a master proof of claim on behalf of the respective Prepetition Secured Parties on account of any and all claims arising under the Prepetition Credit Agreement (as defined in the DIP Order) against each of the Debtors, and the DIP Agent shall be authorized, but not directed or required, to file a master proof of claim on behalf of the respective DIP Secured Parties on account of any and all claims arising under the DIP Credit Agreement (as defined in the DIP Order) against each of the Debtors, and in either case such master proof of claim shall, (i) constitute the filing of a Proof of Claim Form in the Chapter 11 Cases of all other Debtors against whom a claim may be asserted under the Prepetition Credit Agreement or DIP Credit Agreement, as applicable and (ii) have the same effect as if each applicable holder of a claim thereunder had individually filed a Proof of Claim Form against each applicable Debtor on account of such holder's claims;
- (b) Any claim for any fees, expenses, or other obligations arising or payable under the DIP Order;
- (c) Any claim against the Debtors for which a signed Proof of Claim has already been properly filed with the Clerk of the Bankruptcy Court for the District of Delaware or Verita in a form substantially similar to Official Bankruptcy Form 410, but only with respect to the particular claim that was properly filed against the correct Debtor(s);
- (d) Any claim that is listed on the Debtors' Schedules; **unless** (i) the claim is scheduled as "disputed," "contingent" or "unliquidated," (ii) the claimant disagrees with the amount, nature and/or priority of the claim as set forth in the Schedules, or (iii) the claimant disputes that the claim is an obligation of the particular Debtor against which the claim is listed in the Schedules.

In the case of either (i), (ii) or (iii), a Proof of Claim must be filed on or before the applicable Bar Date;

- (e) Any administrative expense claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an expense of administration incurred in the ordinary course, *provided* that any entity asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must assert such claims by filing a Proof of Claim prior to the Claims Bar Date;
- (f) Any administrative expense claim for postpetition fees and expenses incurred by any professional allowable under sections 330, 331, or 503(b) of the Bankruptcy Code;
- (g) Any claim that has been paid in full by the Trustee or the Debtors in accordance with the Bankruptcy Code or an order of this Court;
- (h) Any claim that has been allowed by an order of this Court entered on or before the applicable Bar Date;
- (i) Any claim of any Debtor against another Debtor;
- (j) Any fees payable to the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) under 28 U.S.C. § 1930;
- (k) Any claim for wages, commissions, or benefits held by a current employee of the Debtors, if an order of this Court authorized the Trustee to honor such claim in the ordinary course of business as a wage, commission or benefit and the Trustee has in fact honored such claim; *provided, however*, that a current or former employee must submit a Proof of Claim by the Claims Bar Date for all other claims, including claims for wrongful termination, discrimination, harassment, hostile work environment, retaliation, or any other litigation or pre-litigation claim;
- (l) Any claim for which specific deadlines have been fixed by an order of the Court entered on or before the applicable Bar Date.

INSTRUCTIONS FOR FILING PROOFS OF CLAIM

- A. Contents of Proof of Claim Forms.** (a) be legible and in English, (b) include a claim amount denominated in United States dollars using, if applicable, the exchange rate as of 5:00 p.m. (ET), on June 4, 2024, (and to the extent such claim is converted to United States dollars, state the rate used in such conversion), (c) set forth with specificity the legal and factual basis for the alleged claim, (d) conform substantially with the Proof of Claim Form provided by the Trustee, and (e) be signed by the Claimant or by an authorized agent or legal representative of the Claimant on behalf of the Claimant, whether such signature is an electronic signature or is ink.

Any Proof of Claim asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must also (a) set forth with specificity: (i) the date of shipment of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, (ii) the date, place, and method (including carrier name) of delivery of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, (iii) the value of the goods the Claimant contends the applicable Debtor received in the twenty (20) days before the Petition Date, and (iv) whether the Claimant timely made a demand to reclaim such goods under section 546(c) of the Bankruptcy Code, (b) attach any documentation identifying the particular invoices for which the 503(b)(9) claim is being asserted, and (c) attach documentation of any reclamation demand made to the applicable Debtor under section 546(c) of the Bankruptcy Code (if applicable).

Only **original** Proofs of Claim or Electronic Proofs of Claim submitted using the electronic filing interface available at <https://www.veritaglobal.net/EpicCreations> will be deemed acceptable for purposes of claims administration. Copies of Proofs of Claims or Proof of Claim Forms sent by facsimile or electronic mail will **not** be accepted.

- B. Claims Against Multiple Debtors.** Except as otherwise required by the Bar Date Order, each Proof of Claim must state a claim against only one Debtor and clearly indicate the Debtor against which the claim is asserted. To the extent that more than one Debtor is listed on the Proof of Claim, such claim will be treated as if filed only against the first-listed Debtor. A Proof of Claim filed under the joint administration case number (Case No. 24-11161 (BLS)), or otherwise without identifying a specific Debtor, will be deemed as filed only against Epic! Creations, Inc.
- C. Supporting Documentation.** Each Proof of Claim must include supporting documentation in accordance with Bankruptcy Rules 3001(c) and 3001(d). If, however, such documentation is voluminous, such Proof of Claim may include a summary of such documentation or an explanation as to why such documentation is not available, *provided* that any creditor shall be required to transmit such documentation to Trustee's counsel upon request no later than ten (10) days from the date of such request.
- D. Timely Service.** Each Proof of Claim must be filed, including supporting documentation, by United States mail or other hand delivery system, so as to be **actually received** by Verita on or before the applicable Bar Date (or, where applicable, on or before any other Bar Dates set forth in the Bar Date Order) by either (i) mailing the original Proof of Claim Form by U.S. first-class mail to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, (ii) delivering such original Proof of Claim by overnight mail, courier service, hand delivery, or in person to Epic! Creations, Inc. Claims Processing Center, c/o Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245, or (iii) submitting an Electronic Proof of Claim at the following web address: <https://www.veritaglobal.net/EpicCreations>.

- E. Acknowledgement of Receipt of Proof of Claim.** Claimants wishing to receive acknowledgment that their Proofs of Claim were received by Verita must submit (i) a copy of the Proof of Claim (in addition to the original Proof of Claim sent to Verita) and (ii) a self-addressed, stamped envelope.

**PROOFS OF CLAIM
SUBMITTED BY FACSIMILE OR ELECTRONIC MAIL
WILL NOT BE ACCEPTED.**

CONSEQUENCES OF FAILING TO TIMELY FILE YOUR PROOF OF CLAIM

Pursuant to the Bar Date Order and in accordance with Bankruptcy Rule 3003(c)(2), if you or any party or entity who is required, but fails, to file a Proof of Claim in accordance with the Bar Date Order on or before the applicable Bar Date, please be advised that:

- **YOU WILL NOT BE ENTITLED TO ANY VOTE IN THESE CHAPTER 11 CASES ON ACCOUNT OF THAT CLAIM; AND**
- **YOU WILL NOT RECEIVE ANY DISTRIBUTION IN THESE CHAPTER 11 CASES ON ACCOUNT OF THAT CLAIM.**

PARTIES TO THE DEBTORS' LEASES AND EXECUTORY CONTRACTS

- A. Rejection of Leases and Contracts.** The Bankruptcy Code provides that the Trustee may, at any time before a plan of reorganization is confirmed by the Court, choose to reject certain executory contracts or unexpired leases. If your contract or lease is rejected, you may have a claim resulting from that rejection.
- B. Proofs of Claim Relating to Rejection Damages.** As noted above, the deadline to file a Proof of Claim for damages relating to the rejection of the contract or lease is (a) the date of service of an order authorizing the Trustee to reject contracts or leases pursuant to section 365 of the Bankruptcy Code (including any order confirming a plan of reorganization in the Debtors' Chapter 11 Cases), or (b) the Claims Bar Date, whichever date is later.

Amendments to the Debtors' Schedules

- A. Amendments to Schedules.** In the event that the Trustee amends the Debtors' Schedules after the date of this notice, the Trustee will provide holders of claims that are affected by any such amendment notice of the amendment, and such parties will be given an opportunity to file Proofs of Claim before a new deadline that will be specified in that future notice.
- B. Amended Schedules Bar Date.** The Court has approved (i) the Claims Bar Date, or (ii) twenty-one (21) days from the date on which the Trustee provided notice of the amendment to the Schedules, whichever date is later (or another time period as

may be fixed by the Court), as the date by which holders of claims affected by the amendment must file Proofs of Claim with respect to such claims.

Reservation of Rights

Nothing contained in this notice is intended to or should be construed as a waiver of the Trustee's rights to: (a) dispute, or assert offsets or defenses against, any filed claim or any claim listed or reflected in the Schedules as to the nature, amount, liability, or classification thereof, (b) subsequently designate any claim listed or reflected in the Schedules as disputed, contingent, or unliquidated, or (c) otherwise amend or supplement the Schedules.

Dated: February 24, 2025
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

/s/ Joseph C. Barsalona II

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

Co-counsel to the Trustee