

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

EPIC! CREATIONS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-11161 (JTD)

(Jointly Administered)

**Objection Deadline:**

**February 13, 2025 at 4:00 p.m. (ET)**

**COVER SHEETS FOR COMBINED FIRST MONTHLY APPLICATION  
OF MOELIS & COMPANY LLC FOR COMPENSATION FOR  
PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF  
ACTUAL AND NECESSARY EXPENSES AS INVESTMENT BANKER TO  
THE CHAPTER 11 TRUSTEE FOR THE PERIOD  
FROM NOVEMBER 7, 2024 THROUGH AND INCLUDING DECEMBER 31, 2024**

Name of Applicant:	Moelis & Company LLC (“ <u>Moelis</u> ”)
Authorized to Provide Professional Services to:	Claudia Z. Springer, Esq. as Chapter 11 Trustee
Date of Retention:	January 8, 2025 <i>nunc pro tunc</i> to November 7, 2024
Monthly Period for which Compensation and reimbursement is sought:	November 7, 2024 through December 31, 2024
Amount of monthly compensation sought as actual, reasonable and necessary:	\$300,000.00
Amount of payment requested for compensation:	\$240,000.00 (80% of \$300,000.00)
Amount of expense reimbursement sought:	\$8,475.50 <sup>2</sup>
This is a(n):	Monthly Application

<sup>1</sup> 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).

<sup>2</sup> Please note that certain vendor invoices may not be accounted for until after the end of the month in which such expenses were incurred, due to delays in receiving related invoices from vendors. Accordingly, Moelis reserves the right to include such expenses in subsequent fee applications.



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**SUMMARY OF PROFESSIONALS' TIME DURING COMPENSATION PERIOD OF  
NOVEMBER 7, 2024 THROUGH AND INCLUDING DECEMBER 31, 2024**

Hours Summary						
	Mayank Pagaria	Cullen Murphy	Nathan Laverriere	Animesh Choudhary	Sid Khemka	Total
	Managing Director	Managing Director	Managing Director	Vice President	Vice President	

**By Month**

November 2024	22.5 hour(s)	13.5 hour(s)	8.5 hour(s)	16.0 hour(s)	14.0 hour(s)	74.5 hour(s)
December 2024	44.0 hour(s)	12.0 hour(s)	4.5 hour(s)	88.0 hour(s)	11.5 hour(s)	160.0 hour(s)
<b>Total</b>	<b>66.5 hour(s)</b>	<b>25.5 hour(s)</b>	<b>13.0 hour(s)</b>	<b>104.0 hour(s)</b>	<b>25.5 hour(s)</b>	<b>234.5 hour(s)</b>

Hours Summary					
	Manharan Rao	Jeff McGill	Erik Wihlbom	Claire Zhong	Total
	Associate	Associate	Analyst	Analyst	

**By Month**

November 2024	24.0 hour(s)	11.0 hour(s)	1.5 hour(s)	12.0 hour(s)	48.5 hour(s)
December 2024	145.0 hour(s)	12.0 hour(s)	-	7.0 hour(s)	164.0 hour(s)
<b>Total</b>	<b>169.0 hour(s)</b>	<b>23.0 hour(s)</b>	<b>1.5 hour(s)</b>	<b>19.0 hour(s)</b>	<b>212.5 hour(s)</b>

**Grand Total (November 7, 2024 - December 31, 2024)**

**447.0 hour(s)**

**SUMMARY OF COMPENSATION DURING COMPENSATION PERIOD OF  
NOVEMBER 7, 2024 THROUGH AND INCLUDING DECEMBER 31, 2024**

*(\$ in actuals)*

<b>Moelis Compensation - First Monthly Fee Application</b>	
November 2024 Monthly Fee	\$150,000.00
December 2024 Monthly Fee	150,000.00
<b>Total Moelis Compensation Sough (Pre-Holdback)</b>	<b>\$300,000.00</b>
( - ) 20% Holdback	(60,000.00)
<b>Total Amount of Payment Requested (Post-Holdback)</b>	<b>\$240,000.00</b>

**SUMMARY OF EXPENSES DURING COMPENSATION PERIOD OF  
NOVEMBER 7, 2024 THROUGH AND INCLUDING DECEMBER 31, 2024**

*(\$ in actuals)*

<b>Out-of-Pocket Expenses</b>	
<b><u>Compensation Period Expenses (November 7, 2024 - December 31, 2024)</u></b>	
Legal	\$8,475.50
<b>Total Expenses</b>	<b>\$8,475.50</b>

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In re:

EPIC! CREATIONS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-11161 (JTD)

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**Objection Deadline:**

**February 13, 2025 at 4:00 p.m. (ET)**

**COMBINED FIRST MONTHLY APPLICATION OF MOELIS & COMPANY LLC FOR  
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND  
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES AS  
INVESTMENT BANKER TO THE CHAPTER 11 TRUSTEE FOR THE PERIOD  
FROM NOVEMBER 7, 2024 THROUGH AND INCLUDING DECEMBER 31, 2024**

Moelis, Investment Banker to Claudia Z. Springer, Esq., in her capacity as Chapter 11 Trustee (the “Trustee”)<sup>2</sup> of Epic! Creations, Inc. (“Epic” or the “Debtors”), submits this application (the “Application”) for monthly allowance of compensation for professional services rendered by Moelis to the Trustee for the period November 7, 2024, through December 31, 2024 (the “Compensation Period”), and reimbursement of actual and necessary expenses incurred by Moelis during the Compensation Period pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court of the District of Delaware (the “Local Rules”), the United States Trustee’s Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330, effective January 30, 1996 (the “U.S. Trustee Guidelines”)

<sup>1</sup> 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).

<sup>2</sup> Capitalized terms used and not otherwise defined in this Application shall have the meanings ascribed to them in the Engagement Letter.

and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [D.I. 218] (the “Interim Compensation Procedures Order”). In support of this Application, Moelis respectfully represents as follows:

### **JURISDICTION**

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over 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 February 29, 2012* (the “Standing Order”). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

### **BACKGROUND**

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

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

4. 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. [D.I. 147].

5. 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].

6. On October 31, 2024, the Court entered the *Interim Order (I) Authorizing The Use Of 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* (the “Interim DIP Order”). [D.I. 236.]. As set forth in the Interim DIP Order, the financing for these Chapter 11 Cases is subject to a number of milestones, including milestones for the retention of an investment banker and sale of estates’ assets.<sup>3</sup>

### **MOELIS’ RETENTION**

7. The Trustee engaged Moelis as Investment Banker to the Trustee in connection with these bankruptcy cases. On January 8, 2025, this Court entered the *Order Authorizing and Approving the Chapter 11 Trustee’s Employment and Retention of Moelis & Company LLC as Investment Banker and Financial Advisor for the Sale Transaction of Epic! Creations, Inc. as of the Engagement* [D.I. 437].

### **FEE PROCEDURE ORDER**

8. On October 28, 2024, the Court entered the Interim Compensation Procedures Order, which sets forth the procedures for interim compensation and reimbursement of expenses for all professionals in these cases.

9. In particular, the Interim Compensation Procedures Order provides that a professional may file and serve a Monthly Fee Application with the Court each month following the month or months for which compensation is sought. Provided that there are no objections to such Monthly Fee Application filed within twenty-one (21) days after the service of a Monthly

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<sup>3</sup> Certain of the milestones have been extended by agreement since the entry of the Interim DIP Order.

Fee Application, the professional may file a certificate of no objection with the Court, after which the Debtors are authorized to pay such professional eighty percent (80%) of the fees and one hundred percent (100%) of the expenses requested in such Monthly Fee Application. If a partial objection to the Monthly Fee Application is filed, then the Debtors are authorized to pay eighty percent (80%) of the fees and one hundred percent (100%) of the expenses not subject to an objection.

10. During the Compensation Period, Moelis' investment banking professionals rendered approximately [447] hours of services to the Debtors, based on the time records those professionals maintained pursuant to the Retention Order. As stated in the Debtors' application to retain Moelis [D.I. 372]: (a) it is not the general practice of investment banking firms such as Moelis to keep detailed time records similar to those customarily kept by attorneys; (b) Moelis does not ordinarily keep time records on a "project category" basis; and (c) Moelis' compensation is based on a fixed Monthly Fee and fixed transaction based fees.

11. Moelis' work on behalf of the Debtors during the Compensation Period involved tasks that are briefly summarized below. This summary is not intended to be a detailed description of the work Moelis has performed during the Compensation Period, but rather is a guideline offered for the Court and other interested parties with respect to the services performed by Moelis.

- (a) **Preparation of Marketing Materials for Epic! Creations, Inc.** During the Compensation Period, Moelis prepared marketing materials necessary for potential buyer outreach as part of conducting a comprehensive sale process.
- (b) **Sale Process, Buyer Communications, and Related Diligence.** Moelis is conducting a comprehensive sale process for all or segments of Epic and is coordinating all of the related functions, including managing communications with various potential buyers and their advisors, assisting with financial and operational diligence, and maintaining the virtual data room through which the Debtors' information is passed on to potential buyers and their advisors, as well as to the other parties in interest.



- (c) **Meetings and Calls with Management, Advisors and Creditors.** During the Compensation Period, Moelis participated in frequent calls, diligence sessions, planning sessions and other periodic meetings with the Trustee, the Trustee's other professionals and creditors. These calls covered various topics, including but not limited to the chapter 11 process, the sale process, stalking horse selection, due diligence, the state of business operations and strategy, and other related matters. Moelis provided strategic advice regarding the Chapter 11 Cases during these meetings and communications.
- (d) **Preparation of Court Filings and Testimony.** Moelis worked closely with the Trustee and the Trustee's other professionals on the drafting and review of relevant documents including sale process related documents, amongst others.
- (e) **Assistance with General Bankruptcy Matters.** Moelis conducted strategic and financial advisory, investment banking, and other general administrative services, including, but not limited to, services related to the Chapter 11 Cases generally, retention matters, addressing questions of the Trustee and the Trustee's other professionals, chapter 11 procedures, and communications, and other matters not falling into any of the service categories listed above.

12. Moelis' time records for the Compensation Period, maintained in accordance with the Retention Order, are annexed hereto as **Exhibit A**. Pursuant to the Retention Order, the requirements of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, and Local Rule 2016-2 have been modified such that Moelis' restructuring professionals are required only to keep summary time records in half hour increments; Moelis' non-restructuring professionals and personnel in administrative departments (including internal legal) are not required to keep time records; Moelis' professionals are not required to keep time records on a project category basis; and Moelis is not required to provide or conform to any schedule of hourly rates.

13. To the extent this Application does not comply in every respect with the requirements of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, and Local Rule 2016-2 (as modified by the Retention Order), Moelis respectfully requests a waiver for any such technical non-compliance.

**REQUEST FOR REIMBURSEMENT OF EXPENSES  
INCURRED DURING THE COMPENSATION PERIOD**

14. Expenses incurred by Moelis for the Compensation Period totaled \$8,475.50. A detailed description of the expenses Moelis incurred during the Compensation Period is annexed hereto as **Exhibit B**. The expenses incurred by Moelis during the Compensation Period include attorneys' fees and expenses of its outside legal counsel relating to retention fee related issues and services performed by Moelis, invoices supporting which are included in Exhibit B.

15. All of the expenses for which reimbursement is requested by Moelis in this Application were reasonable and necessary. In seeking reimbursement of an expenditure, Moelis is requesting reimbursement "at cost" and does not make a profit on such expenditure.

**WHEREFORE**, pursuant to the Interim Compensation Order, Moelis respectfully requests that an allowance be made to Moelis for one hundred percent (100%) of its fees of \$300,000.00 and one hundred percent (100%) of its expenses of \$8,475.50 incurred during the Compensation Period. Moelis further respectfully requests payment by the Debtors of \$240,000.00 representing eighty percent (80%) of its fees requested herein, plus one hundred percent (100%) of the expense reimbursement requested herein.

Dated: January 23, 2025

**MOELIS & COMPANY LLC**

By: /s/ Cullen Murphy

Name: Cullen Murphy

Title: Managing Director

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Debtors.

Chapter 11

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**Objection Deadline:**

**February 13, 2025 at 4:00 p.m. (ET)**

**NOTICE OF COMBINED FIRST MONTHLY  
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COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND  
REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES AS  
INVESTMENT BANKER TO THE CHAPTER 11 TRUSTEE FOR THE PERIOD  
FROM NOVEMBER 7, 2024 THROUGH AND INCLUDING DECEMBER 31, 2024**

**PLEASE TAKE NOTICE** that today, Moelis & Company LLC, as investment banker to Claudia Springer, not individually, but solely as Chapter 11 Trustee (the “Trustee”) of the estates 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 attached *Combined First Monthly Application of Moelis & Company LLC for Compensation for Professional Services Rendered and Reimbursement of Actual and Necessary Expenses as Investment Banker to the Chapter 11 Trustee for the Period from November 7, 2024 through including December 31, 2024* (the “Application”).

**PLEASE TAKE FURTHER NOTICE** that objections, if any, to the Application must: (a) be filed with the Clerk of the Bankruptcy Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **February 13, 2025, at 4:00 p.m. (Eastern Time)** (the “Objection Deadline”); and (b) be served so as to be received on or before the Objection Deadline by:

- i. the Trustee: Claudia Z. Springer, Novo Advisors, LLC, 401 N. Franklin St., Suite 4 East, Chicago, IL 60654;
- ii. counsel to the Trustee: Jenner & Block LLP, 353 N. Clark Street, Chicago, IL 60654, Attn: Catherine Steege (CSteege@jenner.com); Melissa Root (MRoot@jenner.com); and Pashman Stein Walder Hayden, P.C., 824 N. Market Street, Suite 800, Wilmington, Delaware, 19801-1242, Attn: Henry J. Jaffe (hjaffe@pashmanstein.com); Joseph C. Barsalona II (jbarsalona@pashmanstein.com) and Alexis R. Gambale (agambale@pashmanstein.com); Quinn Emanuel Urquhart & Sullivan, LP, 51 Madison

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<sup>1</sup> 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).

Avenue, 22<sup>nd</sup> Floor, New York, New York 10010, Attn: Benjamin Finestone (benjaminfinestone@quinnemanuel.com);

16.

- iii. counsel for GLAS: Kirkland & Ellis LLP, 333 West Wolf Point Plaza, Chicago, IL 60654, Attn: Patrick J. Nash Jr. (patrick.nash@kirkland.com); 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); Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, P.O. Box 8705, Wilmington, DE 19801, Attn: Laura Davis Jones (ljones@pszjlaw.com); and Reed Smith LLP, 599 Lexington Avenue, 22nd Floor, New York, New York 10022, Attn: David A. Pisciotta (dpisciotta@reedsmith.com);

17.

- iv. counsel for the Petitioning Lender Creditors: Cahill, Gordon & Reindel LLP, 32 Old Slip, New York, NY 10005, Attn: Joel Moss (jmoss@cahill.com); and Cole Schotz P.C., 500 Delaware Avenue, Suite 1410, Wilmington, DE 19801, Attn: G. David Dean (ddean@coleschotz.com); and

18.

- v. U.S. Trustee for the District of Delaware: 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 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.**

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

Dated: January 23, 2025  
Wilmington, Delaware

**PASHMAN STEIN WALDER  
HAYDEN, P.C.**

/s/ Alexis R. Gambale

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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

*Co-counsel to the Trustee*

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

In re:

EPIC! CREATIONS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-11161 (JTD)

(Jointly Administered)

**CERTIFICATION OF COMPLIANCE WITH GUIDELINES AND LOCAL RULES  
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS  
IN DISTRICT OF DELAWARE BANKRUPTCY CASES**

I, Cullen Murphy, certify that:

1. I am a Managing Director of Moelis & Company LLC (“Moelis”), the investment banker to the Debtors in the Chapter 11 Cases. This certification is made pursuant to the *United States Trustee’s Guidelines for Reviewing applications for Compensation and Reimbursement of Expenses filed Under 11 U.S.C. § 330* (the “Guidelines”) in support of Moelis’ foregoing first monthly fee application (the “Application”).<sup>2</sup> I am Moelis’ Certifying Professional as defined in the Guidelines.

2. I have read the Application and I have reviewed the requirements of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”). I certify that, to the best of my knowledge, information, and belief formed after reasonable inquiry, except as specifically indicated to the contrary herein or in the Application or to the extent compliance has been modified or waived by the Retention Order: (a) the Application complies with the Guidelines and the Local Rules; and (b) the fees and

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<sup>2</sup> Capitalized terms used herein but not otherwise defined herein shall have the meanings ascribed to them in the Application.

disbursements sought by Moelis fall within the Guidelines and are billed in accordance with practices customarily employed by Moelis and generally accepted by Moelis' clients (though Moelis normally does not bill its clients by the hour). In seeking reimbursement of an expense, Moelis does not make a profit on that reimbursement.

3. Pursuant to the Retention Order, the requirements of the Bankruptcy Code, the Bankruptcy Rules, the U.S. Trustee Guidelines, and Local Rule 2016-2 have been modified such that Moelis restructuring professionals are required only to keep summary time records in half hour increments; Moelis' non-restructuring professionals and personnel in administrative departments (including internal legal) are not required to keep time records; Moelis' professionals are not required to keep time records on a project category basis; and Moelis is not required to provide or conform to any schedule of hourly rates. As stated in the Debtors' application to retain Moelis [D.I. 372]: (a) it is not the general practice of financial advisory firms such as Moelis to keep detailed time records similar to those customarily kept by attorneys; (b) Moelis does not ordinarily keep time records on a "project category" basis; and (c) Moelis' compensation is based on a fixed Monthly Fee and fixed transaction fees.

Dated: January 23, 2025

/s/ Cullen Murphy  
Cullen Murphy  
Managing Director  
Moelis & Company LLC

**EXHIBIT A — SUMMARY TIME RECORDS FOR COMPENSATION PERIOD***Epic! Creations, Inc.***Moelis & Company****Summary of Hours Worked Detail*****November 7, 2024 - December 31, 2024***

Date	Mayank Pagaria Managing Director	Cullen Murphy Managing Director	Nathan Laverriere Managing Director	Animesh Choudhary Vice President	Sid Khemka Vice President
11/07/24	0.5 hour(s)	0.5 hour(s)	0.5 hour(s)	-	0.5 hour(s)
11/08/24	0.5 hour(s)	0.5 hour(s)	0.5 hour(s)	-	0.5 hour(s)
11/09/24	-	-	-	-	-
11/10/24	-	-	-	-	-
11/11/24	1.0 hour(s)	1.0 hour(s)	1.0 hour(s)	-	1.0 hour(s)
11/12/24	1.5 hour(s)	1.5 hour(s)	1.5 hour(s)	-	1.5 hour(s)
11/13/24	-	-	-	-	-
11/14/24	0.5 hour(s)	0.5 hour(s)	0.5 hour(s)	-	1.0 hour(s)
11/15/24	1.0 hour(s)	1.0 hour(s)	-	-	1.0 hour(s)
11/16/24	-	-	-	-	-
11/17/24	-	-	-	-	-
11/18/24	3.0 hour(s)	1.0 hour(s)	0.5 hour(s)	2.0 hour(s)	0.5 hour(s)
11/19/24	3.0 hour(s)	0.5 hour(s)	0.5 hour(s)	-	1.0 hour(s)
11/20/24	-	-	-	2.0 hour(s)	-
11/21/24	3.0 hour(s)	1.0 hour(s)	1.0 hour(s)	2.0 hour(s)	1.0 hour(s)
11/22/24	1.0 hour(s)	1.0 hour(s)	1.0 hour(s)	2.0 hour(s)	1.0 hour(s)
11/23/24	-	-	-	2.0 hour(s)	-
11/24/24	-	-	-	-	-
11/25/24	-	1.0 hour(s)	-	-	1.5 hour(s)
11/26/24	3.5 hour(s)	1.0 hour(s)	0.5 hour(s)	-	1.5 hour(s)
11/27/24	1.0 hour(s)	2.0 hour(s)	1.0 hour(s)	2.0 hour(s)	1.5 hour(s)
11/28/24	-	-	-	2.0 hour(s)	-
11/29/24	3.0 hour(s)	0.5 hour(s)	-	2.0 hour(s)	0.5 hour(s)
11/30/24	-	0.5 hour(s)	-	-	-
12/01/24	-	1.0 hour(s)	-	-	1.5 hour(s)
12/02/24	1.0 hour(s)	2.0 hour(s)	1.0 hour(s)	2.0 hour(s)	2.5 hour(s)
12/03/24	1.0 hour(s)	0.5 hour(s)	-	3.0 hour(s)	-
12/04/24	1.0 hour(s)	1.5 hour(s)	1.0 hour(s)	-	1.0 hour(s)
12/05/24	3.0 hour(s)	0.5 hour(s)	-	3.0 hour(s)	1.0 hour(s)
12/06/24	-	1.5 hour(s)	-	3.0 hour(s)	0.5 hour(s)
12/07/24	-	-	-	-	-
12/08/24	-	-	-	-	-
12/09/24	3.0 hour(s)	-	-	3.0 hour(s)	-
12/10/24	-	-	-	3.0 hour(s)	-
12/11/24	3.0 hour(s)	0.5 hour(s)	-	3.0 hour(s)	0.5 hour(s)
12/12/24	3.5 hour(s)	0.5 hour(s)	0.5 hour(s)	3.0 hour(s)	0.5 hour(s)
12/13/24	-	1.0 hour(s)	-	3.0 hour(s)	0.5 hour(s)
12/14/24	-	-	-	9.0 hour(s)	-
12/15/24	-	-	-	3.0 hour(s)	-
12/16/24	4.5 hour(s)	1.0 hour(s)	0.5 hour(s)	-	1.0 hour(s)
12/17/24	-	-	-	-	-
12/18/24	4.0 hour(s)	0.5 hour(s)	-	-	-
12/19/24	-	-	-	6.0 hour(s)	-
12/20/24	5.0 hour(s)	1.0 hour(s)	1.0 hour(s)	6.0 hour(s)	1.0 hour(s)
12/21/24	-	-	-	6.0 hour(s)	-
12/22/24	-	-	-	6.0 hour(s)	1.0 hour(s)
12/23/24	4.0 hour(s)	-	-	6.0 hour(s)	0.5 hour(s)
12/24/24	5.0 hour(s)	-	-	-	-
12/25/24	-	-	-	-	-
12/26/24	6.0 hour(s)	-	-	6.0 hour(s)	-
12/27/24	-	-	-	6.0 hour(s)	-
12/28/24	-	-	-	-	-
12/29/24	-	-	-	8.0 hour(s)	-
12/30/24	-	0.5 hour(s)	0.5 hour(s)	-	-
12/31/24	-	-	-	-	-



**EXHIBIT A — SUMMARY TIME RECORDS FOR COMPENSATION PERIOD***Epic! Creations, Inc.***Moelis & Company****Summary of Hours Worked Detail****November 7, 2024 - December 31, 2024**

Date	Manharan Rao Associate	Jeff McGill Associate	Erik Wihlborn Analyst	Claire Zhong Analyst
11/07/24	-	-	-	-
11/08/24	-	-	-	-
11/09/24	-	-	-	-
11/10/24	-	-	-	-
11/11/24	-	-	-	-
11/12/24	-	-	-	-
11/13/24	-	-	-	-
11/14/24	-	-	-	-
11/15/24	-	1.0 hour(s)	1.0 hour(s)	1.0 hour(s)
11/16/24	-	-	-	-
11/17/24	-	-	-	-
11/18/24	3.0 hour(s)	0.5 hour(s)	0.5 hour(s)	0.5 hour(s)
11/19/24	-	2.0 hour(s)	-	-
11/20/24	3.0 hour(s)	-	-	-
11/21/24	3.0 hour(s)	1.5 hour(s)	-	1.0 hour(s)
11/22/24	3.0 hour(s)	1.0 hour(s)	-	1.0 hour(s)
11/23/24	3.0 hour(s)	-	-	-
11/24/24	-	-	-	-
11/25/24	-	1.0 hour(s)	-	3.0 hour(s)
11/26/24	-	1.5 hour(s)	-	2.5 hour(s)
11/27/24	3.0 hour(s)	2.0 hour(s)	-	3.0 hour(s)
11/28/24	3.0 hour(s)	-	-	-
11/29/24	3.0 hour(s)	0.5 hour(s)	-	-
11/30/24	-	-	-	-
12/01/24	-	1.5 hour(s)	-	-
12/02/24	3.0 hour(s)	2.5 hour(s)	-	1.0 hour(s)
12/03/24	5.0 hour(s)	-	-	-
12/04/24	-	1.0 hour(s)	-	1.0 hour(s)
12/05/24	5.0 hour(s)	1.0 hour(s)	-	-
12/06/24	5.0 hour(s)	0.5 hour(s)	-	-
12/07/24	-	-	-	-
12/08/24	-	-	-	-
12/09/24	5.0 hour(s)	-	-	-
12/10/24	5.0 hour(s)	-	-	-
12/11/24	5.0 hour(s)	0.5 hour(s)	-	-
12/12/24	5.0 hour(s)	1.5 hour(s)	-	0.5 hour(s)
12/13/24	5.0 hour(s)	1.5 hour(s)	-	-
12/14/24	13.0 hour(s)	-	-	-
12/15/24	5.0 hour(s)	-	-	-
12/16/24	-	1.0 hour(s)	-	0.5 hour(s)
12/17/24	-	-	-	-
12/18/24	-	-	-	-
12/19/24	8.0 hour(s)	-	-	-
12/20/24	8.0 hour(s)	1.0 hour(s)	-	1.0 hour(s)
12/21/24	8.0 hour(s)	-	-	-
12/22/24	8.0 hour(s)	-	-	2.0 hour(s)
12/23/24	8.0 hour(s)	-	-	1.0 hour(s)
12/24/24	-	-	-	-
12/25/24	-	-	-	-
12/26/24	8.0 hour(s)	-	-	-
12/27/24	8.0 hour(s)	-	-	-
12/28/24	4.0 hour(s)	-	-	-
12/29/24	12.0 hour(s)	-	-	-
12/30/24	12.0 hour(s)	-	-	-
12/31/24	-	-	-	-

**EXHIBIT B — EXPENSE SUPPLEMENT**

*(\$ in actuals)*

<b>Out-of-Pocket Expenses</b>	
<b><u>Compensation Period Expenses (November 7, 2024 - December 31, 2024)</u></b>	
Legal	\$8,475.50
<b>Total Expenses</b>	<b>\$8,475.50</b>