

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 (BLS)

(Jointly Administered)

SUPPLEMENT TO SECOND INTERIM FEE APPLICATION
OF JENNER & BLOCK LLP

Jenner & Block LLP (“Jenner”), co-counsel to Claudia Springer, not individually, but as the chapter 11 trustee (the “Trustee”) of the estates of Epic! Creations, Inc. (“Epic”); Tangible Play, Inc. (“Tangible Play”); and Neuron Fuel, Inc. (“Neuron Fuel,” together with Epic and Tangible Play, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”), hereby supplements the *Second Interim Fee Applications Of The Trustee’s Professionals For The Period December 1, 2024 Through And Including February 28, 2025* [D.I. 605] (the “Second Interim Application”) for the period from December 1, 2024 through and including February 28, 2025 (the “Application Period”) by attaching, as Exhibits A through F hereto, certain schedules requested by the *Appendix B Guidelines For Reviewing Applications For Compensation And Reimbursement Of Expenses Filed Under United States Code By Attorneys In Larger Chapter 11 Cases* (the “UST Guidelines”). In addition, Jenner respectfully states as follows to address the questions set forth under section C.5 of the UST Guidelines:

- (a) During the Application Period, Jenner did not agree to any variations from, or alternatives to, its standard customary billing rates, fees, or terms.

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).



241116125040100000000004

- (b) The fees sought by Jenner in the Second Interim Application are not more than 10% higher than the fees budgeted in the budget provided by Jenner to the Trustee for the Application Period.
- (c) The professionals included in the Second Interim Application did not vary their hourly rate based on the geographic location of the Chapter 11 Cases.
- (d) The Second Interim Application did not include any fees dedicated to revising time records or preparing and revising invoices that would not normally be compensable outside of bankruptcy.
- (e) The time period covered by the Second Interim Application includes approximately 0.00 hours with a value of \$0.00 spent by Jenner to ensure that the time entries subject to the Second Interim Application comply with the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware and do not disclose privileged or confidential information. This review and any revisions associated therewith are a necessary component of Jenner's preparation of each monthly fee application.
- (f) The Second Interim Application includes rate increases effective as of January 1, 2025, as provided in the *Notice of Change in Hourly Rates of Jenner & Block LLP* [D.I. 402].

Respectfully Submitted,
April 1, 2025

JENNER & BLOCK LLP

/s/ Catherine Steege

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
csteege@jenner.com
mroot@jenner.com
wwilliams@jenner.com

Counsel to the Trustee

EXHIBIT A**CUSTOMARY AND COMPARABLE COMPENSATION DISCLOSURES**

Jenner's hourly rates for bankruptcy services are comparable to the hourly rates charged in complex chapter 11 cases by similarly skilled bankruptcy attorneys. In addition, Jenner's hourly rates for bankruptcy services are comparable to the rates charged by the Firm for other complex corporate and litigation matters in the U.S. The rates charged by the Firm for the services performed in the prior calendar year in the practice areas that are comparable to the services performed by the Restructuring & Bankruptcy practice group are set forth below.

Category of Timekeeper (using categories already maintained by the Firm)	Blended Hourly Rates	
	Worked and Billed During Preceding 12 Months (excluding Restructuring lawyers)	Billed This Application (billing travel at 50%)
Partner	\$1,249.00	\$1,942.41
Special Counsel	\$1,010.00	\$1,468.89
Associate	\$888.00	\$1,158.24
Paraprofessional	\$420.00	\$679.38
Litigation Support Specialist	\$417.00	\$535.00
Research Librarian	\$369.00	\$462.14
Trademark Specialist	\$311.00	\$370.00
Blended Rate for All Attorneys in this Fee Application		\$1,556.67
Blended Rate for All Timekeepers in this Fee Application		\$1,547.01

EXHIBIT B**SUMMARY OF TIMEKEEPERS INCLUDED
IN THE SECOND INTERIM APPLICATION**

Name of Professional	Position of the Applicant, Area of Expertise, Number of Years in that Position, Year of Obtaining License to Practice	Hourly Billing Rate	Total Billed Hours	Total Compensation
Catherine Steege	Partner /Bankruptcy. Partner since 1990. Joined the firm as an associate in 1982. Admitted to IL bar in 1982	\$2,453.80	227.00	\$557,012.00
Joanna Ludlam	Partner/Investigations. Joined the firm as a partner in 2025. Admitted as Solicitor in England and Wales in 1997.	\$2,130.00	0.30	\$639.00
Shoba Pillay	Partner/Investigations. Joined the firm as a partner in 2021. Admitted to MA bar in 2004. Admitted to the IL bar in 2008.	\$1,903.82	55.30	\$105,281.00
David Kroeger	Partner/ Insurance Coverage. Partner since 1998. Joined the firm as an associate in 1994. Admitted to NY bar in 1992. Admitted to IL bar in 1994.	\$1,740.00	12.40	\$21,576.00
Gail Morse	Partner/Tax. Joined the firm as a partner in 1997. Admitted to CA bar in 1982. Admitted to DC bar in 1985. Admitted to CO bar in 1994. Admitted to IL bar in 1995.	\$1,730.00	0.80	\$1,384.00
Peter Rosenbaum	Partner/Corporate. Partner since 2013. Joined the firm as an associate in 2005. Admitted to the IL bar in 2005.	\$1,730.00	32.10	\$55,533.00
Benjamin Bradford	Partner/Patent. Partner since 2013. Joined the firm as an associate in 2005. Admitted to IL bar in 2005.	\$1,620.00	0.80	\$1,296.00
Melissa Root	Partner/Bankruptcy. Partner since 2011. Joined the firm as an associate in 2005. Admitted to IL Bar in 2006. Admitted to IN Bar in 2003.	\$1,631.55	315.40	\$514,591.00
Robert Dalling	Partner/Investigations. Joined the firm as a partner in 2019. Admitted as a Barrister in England and Wales in 2003.	\$1,620.00	2.90	\$4,698.00
Madeleine Findley	Partner/Communications, Internet and Technology. Joined the firm as Partner in 2021. Admitted to the D.C. Bar in 2008. Admitted to the MN Bar in 2019.	\$1,620.00	8.00	\$12,960.00

Jan Larson	Partner/Insurance. Partner since 2016. Joined the firm as an associate in 2012. Admitted to the VA bar in 2008. Admitted to the DC bar in 2009. Admitted to the CA bar in 2021.	\$1,620.00	0.40	\$648.00
Gianni Servodidio	Partner/Litigation. Partner since 2005. Joined the firm as an associate in 1993. Admitted to the NY bar in 1994.	\$1,620.00	1.50	\$2,430.00
Anna Meresidis	Partner/Corporate. Partner since 2018. Joined the firm as a Special Counsel in 2017. Admitted to IL Bar in 2008. Admitted to NY Bar in 2004.	\$1,560.00	0.80	\$1,248.00
Emma Sullivan	Partner/Business Litigation. Partner since 2019. Joined the firm as an associate in 1999. Admitted to IL Bar in 1999.	\$1,540.00	4.40	\$6,776.00
Sharon Moraes	Special Counsel. Special Counsel since 2025. Joined the firm as an associate in 2017. Admitted to IL Bar in 2017.	\$1,521.01	73.30	\$111,490.00
William Williams	Associate/Bankruptcy. Joined firm as an associate in 2018. Admitted to IL Bar in 2015.	\$1,459.27	200.20	\$292,145.00
Laura Pelanek	Special Counsel. Joined the firm as an associate in 2004. Admitted to IL Bar in 2004.	\$1,439.25	155.40	\$223,660.00
Carl Wedoff	Special Counsel/Bankruptcy. Special Counsel since 2021. Joined firm as an associate in 2011. Admitted to the NY Bar in 2010.	\$1,380.00	2.20	\$3,036.00
Sol Gelsomino	Associate/Litigation. Joined the firm as an associate in 2021. Admitted as a Solicitor in England and Wales in 2021.	\$1,360.00	2.70	\$3,672.00
Aleksandra Ryshina	Associate/Bankruptcy. Joined firm as an associate in 2022. Admitted to IL Bar in 2022.	\$1,175.00	26.50	\$31,137.50
Brian Bornhoft	Associate/Bankruptcy. Joined firm as an associate in 2022. Admitted to IL Bar in 2022.	\$1,123.50	61.10	\$68,646.00
BJ Franovic	Associate. Joined the firm as an associate in 2024. Admitted to IL Bar in 2024.	\$930.00	36.70	\$34,131.00
Rachel Magaziner	Associate. Joined the firm as an associate in 2024. Admitted to IL Bar in 2024.	\$926.11	222.20	\$205,781.50

Micah Horan	Paraprofessional.	\$690.00	27.50	\$18,975.00
Fallon McDowell	Paraprofessional.	\$552.39	2.30	\$1,270.50
Bryan Power	Senior Litigation Support Specialist.	\$535.00	0.40	\$214.00
James Walsh	Research Librarian.	\$475.00	0.40	\$190.00
Stephen Mellin	Research Librarian.	\$457.00	1.00	\$457.00
Carole Duran	Trademark Specialist.	\$370.00	0.50	\$185.00
Total			1,474.50	\$2,281,062.50
GRAND TOTAL: \$2,281,062.50				
BLENDED RATE: \$1,547.01				
ATTORNEY BLENDED RATE: \$1,566.67				

EXHIBIT C**BUDGET AND STAFFING PLAN**

BUDGET		
Project Category	Estimated Hours	Estimated Fees
Claims	25.00	\$32,500.00
Executory Contracts	50.00	\$65,000.00
Sale of Assets	250.00	\$425,000.00
DIP Lending and Secured Claims	15.00	\$20,000.00
Investigations	725.00	\$942,500.00
Case Administration	125.00	\$187,500.00
Non-Productive Travel	10.00	\$15,000.00
Retention and Fee Petitions	25.00	\$37,500.00
Litigation to Secure Assets	350.00	\$650,000.00
TOTAL	1,575.00	\$2,375,000.00

STAFFING PLAN		
Category of Timekeeper	Number of timekeepers expected to work on the matter during the budgeted time period	Average Rate¹
Partner	15	\$1,950.00
Special Counsel	3	\$1,500.00
Associate (7 or more years since first admission)	5	\$1,500.00
Associate (4-6 years since first admission)	5	\$1,350.00
Associate (less than 4 years since first admission)	5	\$1,100.00
Paralegal	3	\$650.00

¹ The Average Hourly Rate is a weighted average based on the individual hourly rate of, and projected number of hours worked by, each timekeeper over the course of the Budgeted Period.

EXHIBIT D**SUMMARY OF COMPENSATION**

SUMMARY OF COMPENSATION BY PROJECT CATEGORY		
Project Category	Hours Billed	Fees Sought
Claims	13.40	\$19,377.50
Executory Contracts	41.10	\$60,556.00
Sale of Assets	233.30	\$408,669.00
DIP Lending and Secured Claims	10.80	\$15,331.50
Investigations	698.60	\$905,661.00
Case Administration	95.60	\$166,325.00
Non-Productive Travel Time (billed at 50%)	6.30	\$13,188.00
Retention and Fee Petitions	23.90	\$37,850.50
Litigation to Secure Assets	351.50	\$654,104.00
TOTAL	1,474.50	\$2,281,062.50

EXHIBIT E**EXPENSES**

EXPENSE	AMOUNT
Alix Partners LLP (Document management site)	\$250,981.40
Travel	\$5,800.54
Deposition transcripts	\$1,850.00
Hearing transcripts	\$1,313.90
Copies	\$1,181.50
Mailings	\$1,076.52
Hotel fee that could not be cancelled when hearing was continued	\$998.00
Court fees	\$982.06
PACER	\$466.10
Real estate expenses	\$456.00
Process servers	\$272.00
UPS deliveries	\$98.30
Westlaw	\$63.38
TOTAL	\$265,539.70

EXHIBIT F

SUMMARY OF SECOND INTERIM APPLICATION	
Name of Applicant:	Jenner & Block LLP
Name of Client:	Claudia Springer, not individually, but as Chapter 11 Trustee
Time period covered by the Second Interim Application:	December 1, 2024, through and including February 28, 2025
Total compensation sought during the Application Period:	\$2,281,062.50
Total expenses sought during the Application Period:	\$265,539.70
Petition Date:	June 4-5, 2024
Retention Date:	<i>Nunc pro tunc</i> to September 23, 2024
Date of order approving employment:	October 28, 2024
Total compensation approved by interim order to date:	\$1,780,197.50
Total expenses approved by interim order to date:	\$50,977.50
Total allowed compensation paid to date (at the time of filing this Second Interim Application):	\$3,605,047.50
Blended rate in the Second Interim Application for all attorneys:	\$1,556.67
Blended rate in the Second Interim Application for all timekeepers:	\$1,547.01
Compensation sought in the Second Interim Application already paid (or to be paid) pursuant to a monthly compensation order but not yet allowed:	\$456,212.50
Expenses sought in the Second Interim Application already paid (or to be paid) pursuant to a monthly compensation order but not yet allowed:	\$0.00
Number of professionals included in the Second Interim Application:	29
If applicable, number of professionals in the Second Interim Application not included in staffing plan approved by client:	N/A
If applicable, difference between fees budgeted and compensation sought during the Application Period	(\$93,937.50)
Number of professionals billing fewer than 15 hours during the Application Period:	17
Are any rates higher than those approved or disclosed at retention?	Yes, rate increases were noticed in the <i>Notice of Change in Hourly Rates of Jenner & Block LLP</i> [D.I.. 402].