Case 24-11161-BLS Doc 6?? Filed 0//09/25 Page 1 of 11 Docket #0622 Date Filed: 04/09/2025

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)

Hearing Date: April 30, 2025 at 11:00 a.m. (ET) Obj. Deadline: April 23, 2025 at 4:00 p.m. (ET)

CHAPTER 11 TRUSTEE'S SECOND MOTION FOR AN ORDER EXTENDING THE TIME TO FILE NOTICES OF REMOVAL OF CLAIMS AND CAUSES OF ACTION RELATED TO THE DEBTORS' CHAPTER 11 CASES

Claudia Z. Springer, Esq., in her capacity as Chapter 11 Trustee (the "<u>Trustee</u>") of the estates of Epic! Creations, Inc. ("<u>Epic</u>"), Neuron Fuel, Inc. ("<u>Neuron Fuel</u>"), and Tangible Play, Inc. ("<u>Tangible Play</u>," together with Epic and Neuron Fuel, collectively the "<u>Debtors</u>") in the above-captioned chapter 11 cases (the "<u>Chapter 11 Cases</u>"), by and through her undersigned counsel, moves this Court (the "<u>Motion</u>") for entry of an order, substantially in the form attached hereto as <u>Exhibit A</u>, pursuant to section 1452 of title 28 of the United States Code, extending the Trustee's time to file notices of removal of claims and causes of action relating to these Chapter 11 Cases by one hundred twenty (120) days, from April 14, 2025 (the "<u>Removal Deadline</u>"), through and including August 12, 2025. In support of the Motion, the Trustee respectfully states as follows:

JURISDICTION

1. This Court has jurisdiction to consider this Motion pursuant to 28 U.S.C. § 1334(b) and the *Amended Standing Order of Reference* from the United States District Court for the District

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).



Case 24-11161-BLS Doc 622 Filed 04/09/25 Page 2 of 11

of Delaware, dated as of February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A) and (O). Venue of this proceeding and the Motion is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are 28 U.S.C. § 1452, Section 105(a) of the Bankruptcy Code (defined herein), rules 9006(b)(1) and 9027(a)(2) of the Federal Rules of Bankruptcy Procedures (the "<u>Bankruptcy Rules</u>"), and rule 9006-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "<u>Local Rules</u>").

3. Pursuant to Local Rule 9013-1(f), the Trustee consents to the entry of a final order by the Court if it is 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 and 5, 2024 (the "<u>Petition Dates</u>"), GLAS Trust Company LLC ("<u>GLAS</u>"), in its capacity as administrative and collateral agent under that certain Credit and Guaranty Agreement, dated as of November 24, 2021 (the "<u>Agreement</u>"), and certain lenders under that Agreement (the "<u>Petitioning Creditors</u>") 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 these Chapter 11 Cases for procedural purposes. [D.I. 61].

On September 16, 2024 (the "<u>Order for Relief Date</u>"), 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].

- 2 -

Case 24-11161-BLS Doc 622 Filed 04/09/25 Page 3 of 11

7. On September 23, 2024, the United States Trustee for Region 3 ("<u>U.S. Trustee</u>") 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. No official committee has been appointed in this case.

9. Additional detail regarding the Debtors, their businesses, the events leading to commencement of these cases, and the facts and circumstances supporting the relief requested herein are set forth in the *Declaration of Claudia Z. Springer in Support of First Day Motions*, filed on October 10, 2024 [D.I. 193] (the "<u>First Day Declaration</u>") and are incorporated herein by reference.

10. On December 13, 2024, the Trustee filed the *Chapter 11 Trustee's Motion for an Order Extending the Time to File Notices of Removal of Claims and Causes of Action Related to the Debtors' Chapter 11 Cases* [D.I. 398] (the "<u>First Removal Deadline Motion</u>"). On February 5, 2025, the Court granted the First Removal Deadline Motion extending the Removal Deadline to April 14, 2025. *See* D.I. 499.

11. On January 7, 2025, the Trustee filed the Chapter 11 Trustee's Motion for Entry of an Order (I) Approving Bid Procedures in Connection with the Sale of All or Substantially All of the Debtors' Assets, (II) Scheduling Bid Deadlines and Auctions, (III) Approving the Form and Manner of Notice Thereof, (IV) Approving Procedures for the Assumption and Assignment of Contracts and Leases, and (V) Granting Related Relief [D.I. 433] (the "Bidding Procedures Motion"). The Bidding Procedures Motion set forth a detailed sale process timeline in connection with the sale of the Debtors' assets. On January 28, 2025, the Court granted the Bidding Procedures Motion and entered an Order memorializing the same (the "Bidding Procedures <u>Order</u>").² See D.I. 474.

12. As the sale process developed, the Trustee, in an exercise of her reasonable business judgment to best promote the goals of the bidding process and in consultation with the Consultation Parties, elected to modify certain of the dates provided for in paragraph 4 of the Bidding Procedures Order. *See Notice of Revised Sale Deadlines* [D.I. 581].

13. As of the Petition Dates, the Debtors were parties to certain judicial and/or administrative proceedings in various courts and/or administrative agencies that were stayed under the Bankruptcy Code as of or on the Petition Dates (collectively, the "<u>Actions</u>"). Some of the Actions may be subject to removal pursuant to 28 U.S.C. § 1452. As such, the Trustee may find it appropriate and beneficial to the Debtors' estates to remove certain of the Actions to this court.

RELIEF REQUESTED

14. By this Motion, the Trustee respectfully requests entry of an order, substantially in the form attached hereto as <u>Exhibit A</u> (the "<u>Proposed Order</u>"), extending the time within which the Trustee may file notices of removal of claims and causes of action relating to the Cases pending as of the Petition Dates by one hundred twenty (120) days, from April 14, 2025, through and including August 12, 2025. The Trustee requests that the Removal Deadline apply to all matters specified in Bankruptcy Rule 9027(a)(2). The Trustee further requests that the relief requested herein be granted without prejudice to the Trustee's right to seek further extensions of the Removal Deadline.

BASIS FOR RELIEF

15. Section 1452 of title 28 of the United States Code and Bankruptcy Rule 9027 govern the removal of pending Actions related to chapter 11 cases. Specifically, section 1452(a)

² Capitalized terms not otherwise defined herein shall have the same meaning ascribed to it in the Bidding Procedures Order.

provides:

A party may remove any claim or cause of action in a civil action other than a proceeding before the United States Tax Court or a civil action by a governmental unit to enforce such governmental unit's police or regulatory power, to the district court for the district where such civil action is pending, if such district court has jurisdiction of such claim or cause of action under section 1334 of this title.

28 U.S.C. § 1452(a).

16. Bankruptcy Rule 9027 sets forth the time periods for filing notices to remove

claims or causes of action. Specifically, Bankruptcy Rule 9027(a)(2) provides, in pertinent part:

If the claim or cause of action in a civil action is pending when a case under the Code is commenced, a notice of removal may be filed only within the longest of (A) 90 days after the order for relief in the case under the Code, (B) 30 days after entry of an order terminating a stay, if the claim or cause of action in a civil action has been stayed under § 362 of the Code, or (C) 30 days after a trustee qualifies in a chapter 11 reorganization case but not later than 180 days after the order for relief.

Fed. R. Bankr. P. 9027(a)(2).

17. Bankruptcy Rule 9006(b)(1) permits the Court to extend the Removal Deadline

"for cause shown," and provides, in relevant part, that:

[W]hen an act is required or allowed to be done at or within a specified period by these rules or by a notice given thereunder or by order of court, the court for cause shown may at any time in its discretion . . . with or without motion or notice order the period enlarged if the request therefor is made before the expiration of the period originally prescribed or as extended by a previous order . . .

Fed. R. Bankr. P. 9006(b)(1).

18. It is well established that this Court has the authority to extend the Removal Deadline. *See, e.g., Pacor, Inc. v. Higgins*, 743 F.2d 984, 996 n.17 (3d Cir. 1984) (finding that the deadline for removal of actions may be extended pursuant to Bankruptcy Rule 9006), *overruled on other grounds by Things Remembered, Inc. v. Petrarca*, 516 U.S. 124, 134–35 (1995); *Raff v.*

Gordon, 58 B.R. 988, 990–91 (E.D. Pa. 1986) (same).

19. Indeed, requests to extend the time to file notices of removal are routinely granted in this district. *See, e.g., In re Center City Healthcare LLC d/b/a Hahnemann Univ. Hosp.*, No. 19-11466 (MFW) (Bankr. D. Del. Jan. 25, 2024) [D.I. 5106] (extending removal deadline an additional 120 days); *In re PWM Prop. Mgmt. LLC*, No. 21-11445 (MFW) (Bankr. D. Del. Mar. 30, 2023) [D.I. 1286] (granting fifth request to extend deadline to remove actions, for a total extension of 510 days); *In re THG Holdings LLC*, No. 19-11689 (JTD) (Bankr. D. Del. Nov. 14, 2019) [D.I. 468] (extending removal deadline an additional 120 days); *In re Achaogen, Inc.*, No. 19-10844 (BLS) (Bankr. D. Del. Aug. 2, 2019) [D.I. 406] (same); *In re Southcross Energy Partners, L.P.*, No. 19-10702 (MFW) (Bankr. D. Del. July 15, 2019) [D.I. 375] (same); *In re Consolidated Infrastructure Group, Inc.*, No. 19-10165 (BLS) (Bankr. D. Del. May 20, 2019) [D.I. 182] (same); *In re Fred's Inc.*, No. 19-11984 (CSS/CTG) (Bankr. D. Del. Dec. 27, 2019) [D.I. 647] (same).

20. The Trustee's decisions regarding whether they will seek removal of any particular claim or cause of action depends on a number of factors, including: (i) the importance of the claim or cause of action to the expeditious resolution of these Chapter 11 Cases; (ii) the time required to complete the claim or cause of action in its current venue; (iii) the presence of federal subject matter jurisdiction in the proceeding that may allow for one or more aspects thereof to be heard by this Court; (iv) the relationship between the claim or cause of action and matters to be considered in connection with the Chapter 11 Cases and the claims allowance process; and (v) the progress made to date and the overall status of the claim or cause of action. To make the appropriate determination, the Trustee must analyze each of the Actions in light of such factors.

21. One of the driving factors in extending the Removal Deadline is the fact that the

Case 24-11161-BLS Doc 622 Filed 04/09/25 Page 7 of 11

Trustee and her professionals have been prosecuting and investigating a litany of unauthorized post-petition actions that have interfered with the Trustee's administration of the estates, including acts to gain control over the Debtors' data storage accounts and transfers of funds from the estates. To combat those immediate pressures, the Trustee has, among other things, commenced and actively prosecuted the following adversary proceedings to stop ongoing unauthorized transfers and/or actions in violation of the automatic stay:

- a. Adv. Pro. Case No. 24-50142-BLS (the "<u>First Adversary Proceeding</u>") seeking a Temporary Restraining Order, Preliminary and Permanent Injunctive Relief, and Avoidance and Recovery Under Sections 549 and 550 of the Bankruptcy Code against Whitehat Education Technology LLC, Wells Fargo Bank, N.A. and Stripe, Inc. [Adv. Pro. #1 D.I. 1]; as well as the *Trustee's Emergency Motion for Entry of an Order (I) Enforcing the Automatic Stay, (II) Declaring Violations of the Automatic Stay to be Void Ab Initio, (III) Awarding Fees, Expenses, and Punitive Damages, and (IV) Granting Related Relief [D.I. 244];*
- b. Adv. Pro. Case No. 24-50233-BLS (the "Second Adversary Proceeding") seeking a Temporary Restraining Order, Preliminary and Permanent Injunctive Relief, and Avoidance and Recovery Under Sections 549 and 550 of the Bankruptcy Code against Voizzit Technology Private Ltd., Voizzit Information Technology LLC, Vinay Ravindra, Rajendran Vellapalath and Google LLC [Adv. Pro. #2 D.I. 1]; and
- c. Adv. Pro. Case No. 24-50280-BLS (the "<u>Third Adversary Proceeding</u>") seeking a Temporary Restraining Order, Preliminary and Permanent Injunctive Relief, and Avoidance and Recovery Under Sections 549 and 550 of the Bankruptcy Code

Case 24-11161-BLS Doc 622 Filed 04/09/25 Page 8 of 11

against Voizzit Technology Private Ltd., Voizzit Information Technology LLC, Think and Learn Pvt. Ltd., and Rajendran Vellapalath [Adv. Pro. #3 D.I. 1].

22. The Trustee and her professionals' efforts in the Second Adversary Proceeding were largely successful, resulting in a Judgment Order.³

23. Additionally, pursuant to the Order Granting Chapter 11 Trustee's Motion for Order Authorizing the Trustee to Conduct Rule 2004 Examinations and to Issue Subpoenas in Support Thereof [D.I. 294] (the "2004 Order"), the Trustee and her professionals' continue to investigate improper conduct through numerous Rule 2004 examinations. While the Trustee expects these efforts will result in a return of funds to the estates and key operational information, these efforts have taken considerable time away from the Trustee and her professionals to conduct a thorough analysis of the claims or causes of action associated with the Actions and whether removal of those Actions is necessary and/or appropriate.

24. Moreover, the Trustee and her professionals have been working diligently to conduct a sale process in accordance with the Bidding Procedures Order and the Notice of Revised Sale Deadlines. The Trustee's ongoing efforts in connection with the sale process is another driving factor in the need to further extend the Removal Deadline.

25. Furthermore, the Actions may be addressed later in these Chapter 11 Cases, and it is premature at this stage in the Cases to determine whether to remove such Actions. To the extent any claims or causes of action exist, the other party to any such claims or causes of action pending as of the Petition Dates will suffer no prejudice from the relief sought herein. Prepetition

³ "Judgment Order" shall mean the *Judgment Order Relating to Order Granting Chapter 11 Trustees Emergency Motion to Hold the Voizzit Defendants in Contempt of Court for Their Failure to Comply with the Courts November 19 Order* [Adv. Pro. #2 D.I. 101]. The Judgment Order awards approximately \$2 million in fines, costs, and damages and a penalty of \$25,000 per day that the affected defendants do not pay the aforementioned judgment.

Case 24-11161-BLS Doc 622 Filed 04/09/25 Page 9 of 11

Actions against the Debtors are stayed by operation of the automatic stay under section 362(a) of the Bankruptcy Code. As such, preserving the Trustee's ability to remove the Actions pending as of the Petition Dates, pursuant to Bankruptcy Rule 9027(a)(2), imposes no delay or unnecessary burdens on the counterparties to the Actions, if any.

26. Therefore, the extension requested in this Motion will provide the Trustee with additional time to make well-informed decisions concerning removal and will ensure that the Trustee's rights provided by 28 U.S.C. § 1452 are preserved and can be exercised in an appropriate manner. Alternatively, if such an extension is not granted, the Trustee believes she and her team of professionals may not have sufficient time to properly evaluate removal of the Actions. To avoid this potential prejudice, the Trustee respectfully requests that the Court grant the relief requested in this Motion.

27. Accordingly, the Trustee believes it is in the best interest of the Debtors' estates to seek an extension of the time prescribed under Bankruptcy Rule 9027(a), protecting the rights of the Trustee so that she may remove the Actions if the Trustee determines removal to be an appropriate course of action given the circumstances.

BRIDGE ORDER

28. Local Rule 9006-2 provides that "if a motion to extend the time to take any action is filed before the expiration of the period prescribed . . . the time shall automatically be extended until the Court acts on the motion, without the necessity for the entry of a bridge order." Del. Bankr. L.R. 9006-2. Because the Motion is being filed prior to the Removal Deadline, Local Rule 9006-2 is implicated, and the Removal Deadline is extended until the Court rules on the Motion.

RESERVATION OF RIGHTS

29. The Trustee reserves all rights and defenses with respect to any Actions. The

Case 24-11161-BLS Doc 622 Filed 04/09/25 Page 10 of 11

Trustee further reserves the right to seek additional extensions of the deadlines to remove the Actions.

NOTICE

30. The Trustee will provide notice of this application to: (a) the U.S. Trustee; (b) counsel to GLAS/the DIP Secured Parties; (c) counsel to the Petitioning Creditors; and (d) all parties requesting notice pursuant to Bankruptcy Rule 2002. The Trustee submits that, in light of the nature of the relief requested, no other or further notice need be provided.

CONCLUSION

31. The extension of the Removal Deadline sought herein will not harm or prejudice the Debtors' creditors or other party in interest in these Chapter 11 Cases. Accordingly, the Trustee submits that the extension of the Removal Deadline requested herein is reasonable and appropriate under the circumstances and should be granted as being in the best interests of the Debtors' estates and creditors.

WHEREFORE, the Trustee respectfully requests that the Court enter an order, substantially in the form attached hereto as <u>Exhibit A</u>: (i) extending the Removal Deadline by one hundred twenty (120) days, from April 14, 2025, through and including August 12, 2025; and (ii) granting related relief.

Dated: April 9, 2025 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 -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

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)

Hearing Date: April 30, 2025 at 11:00 a.m. (ET) Obj. Deadline: April 23, 2025 at 4:00 p.m. (ET))

NOTICE OF THE TRUSTEE'S SECOND MOTION FOR AN ORDER EXTENDING THE TIME TO FILE NOTICES OF REMOVAL OF CLAIMS AND CAUSES OF ACTION RELATED TO THE DEBTORS' CHAPTER 11 CASES

PLEASE TAKE NOTICE on April 9, 2025, Claudia Z. Springer, Esq., in her capacity as Chapter 11 Trustee (the "<u>Trustee</u>") of Epic! Creations, Inc. ("<u>Epic</u>"), Neuron Fuel, Inc. ("<u>Neuron Fuel</u>"), and Tangible Play, Inc. ("<u>Tangible Play</u>," together with Epic and Neuron Fuel, collectively the "<u>Debtors</u>") the above-captioned debtors and debtors-in-possession (the "<u>Debtors</u>"), filed the *Chapter 11 Trustee's Second Motion for Entry of an Order Extending the Time to File Notices of Removal of Claims and Causes of Action Related to the Debtors' Chapter 11 Cases (the "<u>Motion</u>").*

PLEASE TAKE FURTHER NOTICE that any responses to the Application must be in writing and filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Third Floor, Wilmington, Delaware 19801, and served upon the undersigned, so as to be received on or **April 23**, 2025, by 4:00 p.m. (prevailing Eastern Time).

PLEASE TAKE FURTHER NOTICE that in accordance with Rule 9006-1 of the Local Bankruptcy Rules for the District of Delaware, any objections to the Application must be in writing and filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Third Floor, Wilmington, Delaware 19801. Objections, if any, must be served upon each of the following parties: (i) the Trustee, c/o Novo Advisors, 401 North Franklin Street, Suite 4E, Chicago, IL 60654 Attn.: Claudia Springer (cspringer@novo-advisors.com); (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, Jaffe (hjaffe@pashmanstein.com), Barsalona Attn: Henry J. Joseph C. Π (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).

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).

PLEASE TAKE FURTHER NOTICE THAT IF AN OBJECTION IS PROPERLY FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURES AND NOT RESOLVED BETWEEN THE TRUSTEE AND OBJECTING PARTY, A HEARING WILL BE HELD WITH RESPECT TO THE MOTION ON APRIL 30, 2025, AT 11:00 A.M. PREVAILING EASTERN TIME BEFORE THE HONORABLE BRENDAN L. SHANNON, UNITED STATES BANKRUPTCY JUDGE FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 5TH FLOOR, COURTROOM NO. 5, WILMINGTON DELAWARE 19801. ONLY OBJECTIONS MADE IN WRITING AND TIMELY FILED 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 MOTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: April 9, 2025 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-

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Co-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 (BLS)

(Jointly Administered)

Re D.I. 398

ORDER FURTHER EXTENDING THE TIME TO FILE NOTICES OF REMOVAL OF CLAIMS AND CAUSES OF ACTION RELATED TO THE DEBTORS' CHAPTER 11 CASES

Upon consideration of the motion (the "<u>Motion</u>")² of Claudia Z. Springer, Esq., in her capacity as Chapter 11 Trustee (the "<u>Trustee</u>") of the estates of Epic! Creations, Inc. ("<u>Epic</u>"), Neuron Fuel, Inc. ("<u>Neuron Fuel</u>"), and Tangible Play, Inc. ("<u>Tangible Play</u>," together with Epic and Neuron Fuel, collectively the "<u>Debtors</u>") in the above-captioned chapter 11 cases (the "<u>Chapter 11 Cases</u>") for entry an order, pursuant to section 1452 of title 28 of the Bankruptcy Code, extending the time within which the Trustee may file notices of removal of claims and causes of action and granting related relief, all as more fully described in the Motion; and the Court having reviewed the Motion and having considered the statements of counsel with respect to the Motion at a hearing (if any) before the Court; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. § and 1334(b) and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware* dated as of February 29, 2012; and the Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and (O) and that this Court may enter a final order consistent with Article III of the

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 ascribed to such terms in the Motion.

Case 24-11161-BLS Doc 622-2 Filed 04/09/25 Page 3 of 4

United States Constitution; and the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and upon the record of all proceedings before the Court; and after due deliberation thereon; and the Court having determined that there is good and sufficient cause for the relief granted in this Order:

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** as set forth herein.

2. The time period provided under Bankruptcy Rule 9027 within which the Trustee may file notices of removal of any and all Actions is extended by one hundred twenty (120) days, through and including August 12, 2025, to the extent that the time period for filing any such notices of removal expires on or before that date.

3. This Order shall be without prejudice to (a) any position the Trustee or her successors in interest may take regarding whether section 362 of the Bankruptcy Code applies to stay any pending Actions in which the Debtors are a party and (b) the rights of the Trustee or her successors in interest to seek from this Court further extensions of the period within which the Trustee may file notices of removal under Bankruptcy Rule 9027.

4. The Trustee is authorized to take all reasonable actions necessary or appropriate to implement the relief granted in this Order.

Case 24-11161-BLS Doc 622-2 Filed 04/09/25 Page 4 of 4

5. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.