

**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 (BLS)

(Jointly Administered)

Re. D.I. 506

**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**

Upon the motion (the “Motion”)<sup>2</sup> of the Trustee for entry of this Bar Date Order, (I) establishing bar dates for filing proofs of prepetition claims, including priority claims arising under sections 507(a)(3) through (a)(10) and administrative expense claims arising under section 503(b)(9) of the Bankruptcy Code, (II) approving the form and manner for filing proofs of claim, (III) approving notice thereof, and (IV) granting related relief, all as more fully set forth in the Motion; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334(b) and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012; and this 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 this Court having found that the Trustee’s notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at

<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> All capitalized terms used but otherwise not defined herein shall have the meanings set forth in the Motion.



a hearing before this Court, if any (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, if any, establish just cause for the relief granted herein; and upon all of the proceedings had before this 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. Unless otherwise provided herein, any person or entity that wishes to assert a claim against any of the Debtors must file a Proof of Claim.

**A. Claims Bar Date.**

3. Except as otherwise provided herein, each person or entity, including governments units, that asserts a claim<sup>3</sup> against any of the Debtors that arose (or is deemed to have arisen) before the Petition Date, including all priority claims arising under sections 507(a)(3) through (a)(10) of the Bankruptcy Code and administrative expense claims arising under section 503(b)(9) of the Bankruptcy Code, shall be required to file a written Proof of Claim, substantially in the form of the Proof of Claim Form attached hereto as **Exhibit 1**.<sup>4</sup>

4. Except in the case of certain circumstances explicitly set forth herein, all Proofs of Claim must be filed so that they are actually received on or before 4:00 p.m. (ET) on the date that is twenty-eight (28) days after service of the Bar Date Notice as the deadline for all persons and entities holding a claim against the Debtors to file a Proof of Claim in the Chapter 11 Cases (the “Claims Bar Date”).

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<sup>3</sup> Except as otherwise defined herein or in the Motion, 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.

<sup>4</sup> Copies of the Proof of Claim Form may be obtained by: (a) visiting the website of the Trustee’s notice and claims agent, Verita Global, at: <https://www.veritaglobal.net/epiccreations>; (b) calling Verita Global at (888) 249-2716 (U.S./Canada) or (310) 751-2603 (International) or (c) inquiring via email at [epiccreationsinfo@veritaglobal.com](mailto:epiccreationsinfo@veritaglobal.com).

**B. Rejection Bar Date.**

5. Any holder of a claim arising from the Trustee's rejection of an unexpired lease or executory contract *must* file a Proof of Claim by (a) 4:00 p.m. (ET) on the date that is 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), or (b) the Claims Bar Date, whichever date is later.

**C. Amended Schedules Bar Date.**

6. In the event the Trustee amends the Schedules, in accordance with Local Rule 1009-2, holders of claims affected by the amendment must file Proofs of Claim with respect to such claims by (a) the Claims Bar Date, or (b) twenty-one (21) days from the date on which the Trustee provides notice of the amendment to the Schedules, whichever date is later.

**D. Supplemental Bar Dates.**

7. 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 subject thereto.

8. All persons or entities (except for professionals retained in these Chapter 11 Cases) holding any post-petition right of payment constituting an actual, necessary cost or expense of administering these Chapter 11 Cases or preserving the estates under section 503(b) and 507(a)(2) of the Bankruptcy Code must file a request for payment of such Administrative Claims by the deadline specified in any chapter 11 plan confirmed in these Chapter 11 Cases after entry of this Order (the “Administrative Claim Bar Date”). The Administrative Claim Bar Date excludes claims entitled to priority under sections 507(a)(3) through 507(a)(10) and section 503(b)(9) of the Bankruptcy Code, which shall be asserted through Proofs of Claim as described herein.

**DELIVERY OF PROOFS OF CLAIM BY THE BAR DATE**

9. All Proofs of Claim must be actually received by Verita Global (“Verita”), the Trustee’s claims and noticing agent, on or before the Claims Bar Date (or on or before any other Bar Date as set forth in this Order), as applicable. Except in the case of certain circumstances explicitly set forth herein, if Proofs of Claim are not actually received by Verita on or before the Claims Bar Date (or, where applicable, on or before any other Bar Date as set forth herein), the holders of the underlying claims will not receive a distribution in these Chapter 11 Cases on account of such claims and will not be entitled to vote on the chapter 11 plan on accounts of such claims.

**PROCEDURES FOR FILING PROOFS OF CLAIM**

10. Each person or entity that holds or seeks to assert a claim (as defined in section 101(5) of the Bankruptcy Code) against the Debtors that arose, or is deemed to have arisen, prior to the Petition Date (including, without limitation, claims entitled to priority or administrative expense status under sections 507(a)(3) through (a)(10) and section 503(b)(9) of the Bankruptcy Code) must file with Verita a written proof of such claim that substantially conforms to the Proof of Claim Form attached hereto as **Exhibit 1**, either by (i) mailing the original Proof of Claim 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 (an “Electronic Proof of Claim”) at the following web address: <https://www.veritaglobal.net/EpicCreations>.

11. Proofs of Claim sent by facsimile, telecopy, or electronic mail will not be accepted, with the exception of Electronic Proofs of Claim submitted through the Trustee’s case website, as set forth above.

12. Proofs of Claim are deemed timely filed only if such claims are actually received by Verita on or before 4:00 p.m. (ET) on the applicable Bar Date. Properly filing an original, written Proof of Claim or an Electronic Proof of Claim that substantially conforms to the Proof of Claim Form attached hereto as **Exhibit 1** is hereby deemed to satisfy the procedural requirements for the assertion of administrative priority claims under sections 507(a)(3) through (a)(10) and administrative expense claims under section 503(b)(9) of the Bankruptcy Code (which, despite their priority status, are prepetition claims); *provided, however*, that all other administrative

expense claims under section 503(b) of the Bankruptcy Code must be made by separate request in accordance with the procedures outlined in the Plan, and will not be deemed proper if made by a Proof of Claim.

**CLAIMS FOR WHICH NO PROOF OF CLAIM IS REQUIRED**

13. A Proof of Claim does not need to be filed for any of the following claims that would otherwise be subject to the Claims 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 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 this Court entered on or before the applicable Bar Date.

**Requirements for Preparing and Filing Proofs of Claim**

14. The following requirements shall apply with respect to filing and preparing each Proof of Claim Form:

- a. Each Proof of Claim must: (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;
- b. 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);
- c. Proofs of Claim signed electronically by the Claimant or an authorized agent or legal representative of the Claimant may be deemed acceptable for purposes of claims administration. Copies of Proofs of Claim or Proofs of Claim sent by facsimile or electronic mail will not be accepted;
- d. Each Proof of Claim must clearly identify the Debtor against which a claim is asserted, including the individual Debtor's case number. 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.
- e. 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;



- f. 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;
- g. Each Proof of Claim, including supporting documentation, must be submitted by either (i) mailing the original Proof of Claim 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>, and
- h. Claimants submitting a Proof of Claim via overnight mail, courier service, hand delivery, or in person that wish 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. Claimants submitting a Proof of Claim online at <https://www.veritaglobal.net/EpicCreations> will be directed to a confirmation page after they submit their Claim.

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

**CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM**

15. Any person or entity who is required, but fails, to file a Proof of Claim in accordance with the terms of this Bar Date Order on or before the applicable Bar Date shall not be treated as creditors with respect to such claims for the purposes of voting or distribution.

**PROCEDURES FOR PROVIDING NOTICE OF THE BAR DATE MAILING OR BAR  
DATE NOTICES**

16. No later than three (3) business days after the date the Court enters this Bar Date Order, with the assistance of Verita, the Trustee shall send the Bar Date Notice, materially in the

form attached hereto as **Exhibit 2** (the “Bar Date Notice”), by first-class United States mail on all known persons or entities holding potential claims, including:

- a. all known potential Claimants and their counsel (if known), including all persons and entities listed in the Schedules at the addresses set forth therein as potentially holding claims;
- b. all parties that have requested notice of the proceedings in the Chapter 11 Cases pursuant to Bankruptcy Rule 2002 as of the date of the Bar Date Order;
- c. all parties that have filed Proofs of Claim in the Chapter 11 Cases as of the date of the Bar Date Order;
- d. all known holders of equity securities in the Debtors as of the date of the Bar Date Order;
- e. all known parties to executory contracts and unexpired leases with the Debtors as of the Petition Date, as identified in the Schedules;
- f. all known parties to litigation with the Debtors as of the date of the Bar Date Order;
- g. all known taxing authorities for the jurisdictions in which the Debtors maintain or conduct business;
- h. the Internal Revenue Service;
- i. the Office of the Attorney General in all of the states in which the Debtors operate;
- j. the United States Trustee for the District of Delaware;
- k. the United States Attorney for the District of Delaware;
- l. counsel to any committee appointed in these Chapter 11 Cases;
- m. counsel to the Prepetition Agent;
- n. counsel to the Prepetition Lenders; and
- o. all current employees and former employees (employed within one year of the Petition Date, to the extent that contact information for a former employee is available in the Debtors’ records).

17. The Trustee shall provide each of the holders of claims listed on each Debtor's Schedules with a personalized Proof of Claim Form, which will indicate how the Trustee has scheduled the creditor's claim in the Schedules, including: (a) the identity of the Debtor against whom the person or entity's claim is scheduled, (b) the amount of the scheduled claim, if any, (c) whether the claim is listed as contingent, unliquidated, or disputed, or (d) whether the claim is listed as secured, unsecured priority, or unsecured non-priority. Each creditor shall have an opportunity to inspect the Proof of Claim Form provided by the Trustee and correct any information that is missing or incomplete. Additionally, any creditor may choose to submit a Proof of Claim on a different form; *provided, however*, that such form must be *substantially similar* to the Proof of Claim Form.

18. After the initial mailing of the Bar Date Notice, the Trustee may, in her discretion and after consultation with the DIP Agent (as defined in the DIP Order), make supplemental mailings of notices, including in the event that: (a) notices are returned by the post office with forwarding addresses, (b) certain parties acting on behalf of parties in interest decline to pass along notices to these parties and instead return their names and addresses to the Trustee for direct mailing, and (c) additional potential holders of claims or parties in interest become known as the result of the Claims Bar Date noticing process. In this regard, the Trustee may make supplemental mailings of the Bar Date notice in these and similar circumstances as soon as reasonably practicable after entry of the Bar Date Order, with any such mailings being deemed timely and the applicable Bar Date being applicable to the recipient holders of claims. To the extent that any notices are returned as "return to sender" without a forwarding address, the Trustee is not required to mail additional notices to such creditors.

19. The Trustee shall mail notice of the Claims Bar Date only to the Debtors' known holders of claims, and such mailing shall be made to the last known mailing address for each such creditor.

20. The form of Bar Date Notice attached hereto as **Exhibit 2** is hereby approved in all respects.

### **PUBLICATION OF BAR DATE NOTICES**

21. The Trustee shall give notice of the Claims Bar Date materially in the form attached hereto as **Exhibit 3**, the form of which notice is hereby approved in all respects, by publication to holders of claims to whom notice by mail is impracticable, including holders of claims who are unknown or not reasonably ascertainable by the Trustee and holders of claims whose identities are known but whose addresses are unknown by the Trustee. Specifically, the Trustee shall cause the publication of the Publication Notice on one occasion in *The Wall Street Journal*, in the Trustee's discretion, as soon as practicable after service of the Bar Date Packages, but no later than twenty-one (21) days before the Claims Bar Date, and such other local newspapers or publications, if any, as the Trustee deems appropriate.

22. The Trustee is authorized, in her discretion and with the consent of the DIP Agent (as defined in the DIP Order), to extend the applicable Bar Date for certain holders of claims by stipulation where the Trustee determines that such extension is in the best interest of the Debtors' estates.

23. The Bar Date Notice, the Publication Notice, and any supplemental notices that the Trustee may send from time to time as set forth in this Bar Date Order constitute adequate and sufficient notice of each of the respective Bar Dates and satisfies the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules.

24. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

25. The terms and conditions of this Bar Date Order shall be immediately effective and enforceable upon entry of this Bar Date Order.

26. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation and enforcement of this Bar Date Order.

Dated: February 21st, 2025  
Wilmington, Delaware



BRENDAN L. SHANNON  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit 1**

**Proof of Claim Form**

Your claim can be filed electronically on Verita's website at <https://www.veritaglobal.net/EpicCreations>

United States Bankruptcy Court for the District of Delaware

Indicate Debtor against which you assert a claim by checking the appropriate box below. **(Check only one Debtor per claim form.)**

☐ Epic! Creations, Inc (Case No. 24-11161)

☐ Neuron Fuel, Inc. (Case No. 24-11162)

☐ Tangible Play, Inc. (Case No. 24-11163)

## Modified Official Form 410

### Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Other than a claim under 11 U.S.C. § 503(b)(9), this form should not be used to make a claim for an administrative expense arising after the commencement of the case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed.

#### Part 1: Identify the Claim

1. Who is the current creditor?

Name of the current creditor (the person or entity to be paid for this claim) \_\_\_\_\_

Other names the creditor used with the debtor \_\_\_\_\_

2. Has this claim been acquired from someone else?

☐ No

☐ Yes. From whom? \_\_\_\_\_

3. Where should notices and payments to the creditor be sent?

Where should notices to the creditor be sent?

Name \_\_\_\_\_

Number \_\_\_\_\_ Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Country \_\_\_\_\_

Contact phone \_\_\_\_\_

Contact email \_\_\_\_\_

Uniform claim identifier for electronic payments in chapter 13 (if you use one): \_\_\_\_\_

Where should payments to the creditor be sent? (if different)

Name \_\_\_\_\_

Number \_\_\_\_\_ Street \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Country \_\_\_\_\_

Contact phone \_\_\_\_\_

Contact email \_\_\_\_\_

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

4. Does this claim amend one already filed?

☐ No

☐ Yes. Claim number on court claims registry (if known) \_\_\_\_\_

Filed on \_\_\_\_\_

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☐ No

☐ Yes. Who made the earlier filing? \_\_\_\_\_

**Part 2: Give Information About the Claim as of the Date the Case Was Filed**

6. Do you have any number you use to identify the debtor?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: ____
7. How much is the claim?	\$ _____ Does this amount include interest or other charges? <input type="checkbox"/> No <input type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).
8. What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.  _____
9. Is all or part of the claim secured?	<input type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. <b>Nature of property:</b> <input type="checkbox"/> Real estate: If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____  <b>Basis for perfection:</b> _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  <b>Value of property:</b> \$ _____ <b>Amount of the claim that is secured:</b> \$ _____ <b>Amount of the claim that is unsecured:</b> \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.)  <b>Amount necessary to cure any default as of the date of the petition:</b> \$ _____  <b>Annual Interest Rate</b> (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
10. Is this claim based on a lease?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No

☐ Yes. Check all that apply:

Amount entitled to priority

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ \_\_\_\_\_

☐ Up to \$3,350\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ \_\_\_\_\_

☐ Wages, salaries, or commissions (up to \$15,150\*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ \_\_\_\_\_

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ \_\_\_\_\_

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ \_\_\_\_\_

☐ Other. Specify subsection of 11 U.S.C. § 507(a)( ) that applies.

\$ \_\_\_\_\_

\* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?

☐ No

☐ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ \_\_\_\_\_

**Part 3: Sign Below**

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date \_\_\_\_\_  
MM / DD / YYYY

Signature

Print the name of the person who is completing and signing this claim:

Name

First name

Middle name

Last name

Title

Company

Identify the corporate servicer as the company if the authorized agent is a servicer.

Address

Number

Street

City

State

ZIP Code

Country

Contact phone

Email

## Modified Official Form 410

**Instructions for Proof of Claim**

United States Bankruptcy Court

12/15

These instructions and definitions generally explain the law. In certain circumstances, such as bankruptcy cases that debtors do not file voluntarily, exceptions to these general rules may apply. You should consider obtaining the advice of an attorney, especially if you are unfamiliar with the bankruptcy process and privacy regulations.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.  
18 U.S.C. §§ 152, 157 and 3571

**How to fill out this form**

- **Fill in all of the information about the claim as of the date the case was filed.**

- **Fill in the caption at the top of the form**

- **If the claim has been acquired from someone else, then state the identity of the last party who owned the claim or was the holder of the claim and who transferred it to you before the initial claim was filed.**

- **Attach any supporting documents to this form.**  
Attach redacted copies of any documents that show that the debt exists, a lien secures the debt, or both. (See the definition of *redaction* on the next page.)

Also attach redacted copies of any documents that show perfection of any security interest or any assignments or transfers of the debt. In addition to the documents, a summary may be added. Federal Rule of Bankruptcy Procedure (called “Bankruptcy Rule”) 3001(c) and (d).

- **Do not attach original documents because attachments may be destroyed after scanning.**

- **If the claim is based on delivery health care goods or services, do not disclose confidential health care information. Leave out or redact confidential information both in the claim and in the attached documents.**

**PLEASE SEND COMPLETED PROOF(S) OF CLAIM TO:**

Epic! Creations Claims Processing Center  
c/o KCC dba Verita Global  
222 N. Pacific Coast Hwy., Ste. 300  
El Segundo, CA 90245

Alternatively, your claim can be filed electronically on Verita's website at <https://www.veritaglobal.net/EpicCreations>

- **A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, individual's tax identification number, or financial account number, and only the year of any person's date of birth. See Bankruptcy Rule 9037.**

- **For a minor child, fill in only the child's initials and the full name and address of the child's parent or guardian.**  
For example, write *A.B., a minor child (John Doe, parent, 123 Main St., City, State)*. See Bankruptcy Rule 9037.

**Confirmation that the claim has been filed**

To receive confirmation that the claim has been filed, either enclose a stamped self-addressed envelope and a copy of this form or you may view a list of filed claims in this case by visiting the Claims and Noticing and Agent's website at <https://www.veritaglobal.net/EpicCreations>.

**Understand the terms used in this form**

**Administrative expense:** Generally, an expense that arises after a bankruptcy case is filed in connection with operating, liquidating, or distributing that bankruptcy estate.  
11 U.S.C. § 503

**Claim:** A creditor's right to receive payment for a debt that the debtor owed on the date the debtor filed for bankruptcy. 11 U.S.C. § 101 (5). A claim may be secured or unsecured.

**Claim Pursuant to 11 U.S.C. §503(b)(9):** A claim arising from the value of any goods received by the Debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of the Debtor's business. Attach documentation supporting such claim.

**Creditor:** A person, corporation, or other entity to whom a debtor owes a debt that was incurred on or before the date the debtor filed for bankruptcy. 11 U.S.C. §101 (10).

**Debtor:** A person, corporation, or other entity to who is in bankruptcy. Use the debtor's name and case number as shown in the bankruptcy notice you received. 11 U.S.C. §101 (13).

**Evidence of perfection:** Evidence of perfection of a security interest may include documents showing that a security interest has been filed or recorded, such as a mortgage, lien, certificate of title, or financing statement.

**Information that is entitled to privacy:** A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, an individual's tax identification number, or a financial account number, only the initials of a minor's name, and only the year of any person's date of birth. If a claim is based on delivering health care goods or services, limit the disclosure of the goods or services to avoid embarrassment or disclosure of confidential health care information. You may later be required to give more information if the trustee or someone else in interest objects to the claim.

**Priority claim:** A claim within a category of unsecured claims that is entitled to priority under 11 U.S.C. §507(a). These claims are paid from the available money or property in a bankruptcy case before other unsecured claims are paid. Common priority unsecured claims include alimony, child support, taxes, and certain unpaid wages.

**Proof of claim:** A form that shows the amount of debt the debtor owed to a creditor on the date of the bankruptcy filing. The form must be filed in the district where the case is pending.

**Redaction of information:** Masking, editing out, or deleting certain information to protect privacy. Filers must redact or leave out information entitled to **privacy** on the *Proof of Claim* form and any attached documents.

**Do not file these instructions with your form.**

**Secured claim under 11 U.S.C. §506(a):** A claim backed by a lien on particular property of the debtor. A claim is secured to the extent that a creditor has the right to be paid from the property before other creditors are paid. The amount of a secured claim usually cannot be more than the value of the particular property on which the creditor has a lien. Any amount owed to a creditor that is more than the value of the property normally may be an unsecured claim. But exceptions exist; for example, see 11 U.S.C. § 1322(b) and the final sentence of 1325(a).

Examples of liens on property include a mortgage on real estate a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In states, a court judgment may be a lien.

**Setoff:** Occurs when a creditor pays itself with money belonging to the debtor that it is holding, or by canceling a debt it owes to the debtor.

**Uniform claim identifier:** An optional 24-character identifier that some creditors use to facilitate electronic payment.

**Unsecured claim:** A claim that does not meet the requirements of a secured claim. A claim may be unsecured in part to the extent that the amount of the claim is more than the value of the property on which a creditor has a lien.

### Offers to purchase a claim

Certain entities purchase claims for an amount that is less than the face value of the claims. These entities may contact creditors offering to purchase their claims. Some written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court, the bankruptcy trustee, or the debtor. A creditor has no obligation to sell its claim. However, if a creditor decides to sell its claim, any transfer of that claim is subject to Bankruptcy Rule 3001(e), any provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.) that apply, and any orders of the bankruptcy court that apply.

**Exhibit 2**

**Proposed Bar Date Notice**

**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 (BLS)

(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, 2025, (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. ●] (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.

<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).

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).<sup>2</sup>
- 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](mailto: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

<sup>2</sup> 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](mailto: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:**

**[●], 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.

**Exhibit 3**

**Proposed Publication Notice**

**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 (BLS)

(Jointly Administered)

**NOTICE OF BAR DATES FOR FILING PROOFS OF CLAIM**

**THE CLAIMS BAR DATE IS [●], 2025, AT 4:00 P.M. (ET)**

**PLEASE TAKE NOTICE OF THE FOLLOWING:**

**Entry of the Bar Date Order.** On [●, 2025] the United States Bankruptcy Court for the District of Delaware entered an order [D.I.●] (the “Bar Date Order”) establishing certain deadlines for the filing of Proofs of Claim in the Chapter 11 Cases of the above-captioned debtors (collectively, the “Debtors”).

EXCEPT AS TO CERTAIN EXCEPTIONS EXPLICITLY SET FORTH IN THE BAR DATE ORDER, ANY PERSON OR ENTITY WHO FAILS TO FILE A PROOF OF CLAIM ON OR BEFORE THE CLAIMS BAR DATE SHALL BE: (1) BARRED FROM RECEIVING ANY DISTRIBUTION IN THESE CHAPTER 11 CASES OR (2) BARRED FROM VOTING IN THESE CHAPTER 11 CASES ON ACCOUNT OF THAT CLAIM.

**Who Must File a Proof of Claim.** Pursuant to the Bar Date Order, all persons and entities, including individuals, partnerships, estates, trusts, and governmental units who have a claim or potential claim against the Debtors that arose on or before June 4, 2024, no matter how remote or contingent such right to payment or equitable remedy may be, **including holders of claims allowable under sections 507(a)(3) through (a)(10) and 503(b)(9) of the Bankruptcy Code, MUST FILE A PROOF OF CLAIM** on or before **4:00 p.m. (ET), on [●], 2025** (the “Claims Bar Date”).

**Filing a Proof of Claim.** Each original Proof of Claim, including supporting documentation, must be filed so as to be **actually received** by the Trustee’s notice and claims agent, Verita Global (“Verita”) on or before the Claims Bar Date (or, where applicable, on or before any other Bar Date set forth in the Bar Date Order) (i) via the electronic filing interface available at <https://www.veritaglobal.net/EpicCreations>, or (ii) by United States mail or other hand delivery system at the following address: Epic! Creations, Inc. Claims Processing Center, c/o Verita Global,

<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).

222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245. **Proofs of Claim submitted by facsimile or electronic mail will not be accepted.**

**Contents of Proofs of Claim.** Subject to the Bar Date Order, each Proof of Claim must: (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.

**Additional Information.** If you have any questions regarding the claims process and/or if you wish to obtain a copy of the Bar Date Order (which contains a more detailed description of the requirements for filing Proofs of Claim), a Proof of Claim Form, or related documents, you may do so by: (a) visiting the website of the Trustee's notice and claims agent, 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](mailto:epiccreationsinfo@veritaglobal.com). Please note that Verita **cannot** advise you on how to file, or whether you should file, a proof of claim.