

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

Saga Formations, Inc., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-11161 (BLS)

(Jointly Administered)

Re D.I. 876

**CERTIFICATION OF COUNSEL REGARDING  
TRUSTEE'S FIRST OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO  
CERTAIN (I) PRIORITY CLAIMS AND (II) ADMINISTRATIVE EXPENSE CLAIMS**

On August 6, 2025, Claudia Z. Springer, in her capacity as Chapter 11 Trustee (the "Trustee") of the estates of Saga Formations, Inc. f/k/a Epic Creations, Inc. ("Saga"), Pajeau, Inc. f/k/a Neuron Fuel, Inc. ("Pajeau"), and Tangible Play, Inc. ("Tangible Play," together with Saga and Pajeau, collectively the "Debtors"), by and through her undersigned counsel filed the *Trustee's First Omnibus Objection (Substantive) to Certain (I) Priority Claims (II) Administrative Expense Claims* [D.I. 876] (the "First Omnibus Objection")<sup>2</sup> with the United States Bankruptcy Court for the District of Delaware (the "Court"). A proposed form of order approving the First Omnibus Objection was attached thereto as Exhibit B (the "Proposed Order"). A schedule of Tax Priority Claims to be reduced (the "Tax Priority Schedule") was appended to the Proposed Order as Exhibit 2.

Responses to the First Omnibus Objection, if any, were required to be filed and served on later than 4:00 p.m. (ET) on August 27, 2025, as may have been extended for certain parties (the

<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: Saga Formations, Inc. (9113); Pajeau, Inc. (8758); and Tangible Play, Inc. (9331).

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



“Objection Deadline”). Prior to the Objection Deadline, the Tennessee Department of Revenue (the “Tennessee Department”) filed the *Response by the Tennessee Department of Revenue to the Trustee’s First Omnibus Objection to Claims* [D.I. 896] (the “Tennessee Response”), pertaining to proof of claim number 218 (the “Tennessee Claim”). The Trustee intends to work with the Tennessee Department to resolve the Tennessee Response.

The Trustee also received informal responses from Ohio Department of Taxation (the “Ohio Response”), pertaining to proof of claim number 113 (the “Ohio Claims”). The Trustee is actively working with the Ohio Department of Taxation to resolve the Ohio Response.

No other responses to the First Omnibus Objection were filed or otherwise received by the Trustee prior to the Objection Deadline.

In light of the foregoing, and so not to delay the Court’s consideration of the First Omnibus Objection, the Trustee will adjourn the hearing<sup>3</sup> with respect to the Ohio Claim and Tennessee Claim and has revised the Proposed Order, a copy of which is attached hereto as **Exhibit A** (the “Revised Proposed Order”) to remove the Ohio Claim and Tennessee Claim while the Trustee works through resolving the responses received pertaining to the same.<sup>4</sup> The Trustee submits that the Revised Proposed Order is appropriate and consistent with the relief requested in the First Omnibus Objection.

A redline comparing the Revised Proposed Order against the Proposed Order filed with the First Omnibus Objection is attached hereto as **Exhibit B**.

Accordingly, the Trustee respectfully requests that the Court enter the Revised Proposed Order at its earliest convenience without further notice of a hearing.

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<sup>3</sup> Adjourned to the next omnibus hearing, October 29, 2025.

<sup>4</sup> The Trustee reserves all rights with respect to the Ohio Claim and Tennessee Claim.

Dated: September 2, 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-

**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*

**Exhibit A**

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

In re:

Saga Formations, Inc., *et al.*,<sup>1</sup>  
  
Debtors.

Chapter 11

Case No. 24-11161 (BLS)

(Jointly Administered)

Re: D.I. 876 and

**ORDER SUSTAINING THE TRUSTEE’S FIRST OMNIBUS OBJECTION  
(SUBSTANTIVE) TO CERTAIN (I) PRIORITY CLAIMS AND  
(II) ADMINISTRATIVE EXPENSE CLAIMS**

Upon the first omnibus objection (the “First Omnibus Objection”)<sup>2</sup> of Claudia Z. Springer, in her capacity as Chapter 11 Trustee (the “Trustee”) of the estates of Saga Formations, Inc. f/k/a Epic Creations, Inc. (“Saga”), Pajeau, Inc. f/k/a Neuron Fuel, Inc. (“Pajeau”), and Tangible Play, Inc. (“Tangible Play,” together with Saga and Pajeau, collectively the “Debtors”), pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy 3007, and Local Rule 3007-1, to certain proofs of claim listed on **Exhibit 1** (the “507(a)(4) Priority Claims”), **Exhibit 2** (the “Tax Priority Claims”) and **Exhibit 3** (the “Administrative Claims”), and this Court having reviewed the First Omnibus Objection and Springer Declaration; and this Court having determined that the relief requested in the First Omnibus Objection is in the best interest of the Debtors, their estates, their creditors, and other parties in interest and that legal and factual bases set forth in the First Omnibus Objection establish just cause for the relief requested granted herein; and this Court having jurisdiction to consider the First Omnibus Objection and the relief requested therein in accordance

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: Saga Formations, Inc. (9113); Pajeau, Inc. (8758); and Tangible Play, Inc. (9331).

<sup>2</sup> All capitalized terms used not defined herein shall have the meaning ascribed to them in the First Omnibus Objection.

with 28 U.S.C. §§ 1157 and 1334 and the *Amended Standing Order or Reference from the United States District Court for the District of Delaware* dated as of February 29, 2012; and consideration of the First Omnibus Objection and the relief requested therein being a core proceeding under 28 U.S.C. § 157(b)(2); and this Court having authority to enter a final order consistent with Article III of the United States Constitution; and venue being proper before this Court under 28 U.S.C. §§ 1408 and 1409; and it appearing that proper and adequate notice of the First Omnibus Objection has been given and that no other or further notice is necessary; and upon all of the proceedings before this Court; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

**ORDERED, ADJUDGED AND DECREED THAT:**

1. The First Omnibus Objection is **SUSTAINED** as set forth herein.
2. Any response to the First Omnibus Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
3. Each of the 507(a)(4) Priority Claims listed on **Exhibit 1** shall be reclassified to a general unsecured claim in the amount listed in the “New General Unsecured Claim Amount” column of Exhibit 1, and the priority claim for each is now \$0.00.
4. Each of the Tax Priority Claims listed on **Exhibit 2** shall be reduced the amount listed in the “New Tax Priority Claim Amount” column of Exhibit 2.
5. Each of the Administrative Claims listed on **Exhibit 3** shall be reclassified to a general unsecured claim in the amount listed in the “New General Unsecured Claim Amount” column of Exhibit 3, and the administrative claim for each is now \$0.00.
6. The objection to each claim, as addressed in the First Omnibus Objection and as set forth in the attached **Exhibits 1, 2, and 3**, constitutes a separate contested matter as contemplated

by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate order with respect to each such claim that is the subject of the First Omnibus Objection. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the First Omnibus Objection and this Order.

7. The Trustee is each authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the First Omnibus Objection.

8. Nothing in this Order or the First Omnibus Objection is intended or shall be construed as a waiver of any of the rights the Debtors or the Trustee may have to enforce rights of setoff against the claimants.

9. This Order is immediately effective and enforceable, notwithstanding the possible applicability of Bankruptcy Rule 6004(h) or otherwise.

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

**Exhibit 1****507(a)(4) Priority Claims****(Claims to be Reclassified)**

<b>Name of Claimant</b>	<b>Claim No.</b>	<b>Claim Date Filed</b>	<b>Asserted Priority Claim Amount</b>	<b>Asserted General Unsecured Claim Amount</b>	<b><u>New</u> Priority Claim Amount</b>	<b><u>New</u> General Unsecured Claim Amount</b>	<b>Reason for Reclassification</b>
Aello Consulting Company Limited	63	1/26/2025	\$15,150.00	\$36,397.46	\$0.00	\$66,697.46 <sup>1</sup>	Outside the temporal scope of 11 U.S.C. § 507(a)(4).
Sophia Noelle Badzik	43	12/16/2024	\$14,834.45	\$840.00	\$0.00	\$15,674.45	Outside the temporal scope of 11 U.S.C. § 507(a)(4).
Ines Filipa Guerreiro de Almeida Maria	166	3/24/2025	\$200,000.00	\$0.00	\$0.00	\$200,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Nadezhda Leonova	107	3/5/2025	\$15,150.00	\$171,250.00	\$0.00	\$186,400.00	Outside the scope of 11 U.S.C. § 507(a)(4).
David Lockhart	79 <sup>2</sup>	2/25/2025	\$15,150.00	\$134,850.00	\$0.00	\$150,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Tiffanie Lo	100	3/5/2025	\$15,150.00	\$184,850.00	\$0.00	\$200,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Ryan Magee	186	3/26/2025	\$15,150.00	\$144,850.00	\$0.00	\$160,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).

<sup>1</sup> This amount includes a purported administrative expense claim that the Trustee is seeking to reclassify that as well. *See* Exhibit 3, *infra*.

<sup>2</sup> Claim No. 79, amended Claim Nos. 28 & 29.



<b>Name of Claimant</b>	<b>Claim No.</b>	<b>Claim Date Filed</b>	<b>Asserted Priority Claim Amount</b>	<b>Asserted General Unsecured Claim Amount</b>	<b><u>New</u> Priority Claim Amount</b>	<b><u>New</u> General Unsecured Claim Amount</b>	<b>Reason for Reclassification</b>
Jamie May	78	2/22/2025	\$15,150.00	\$696,600.00	\$0.00	\$711,750	Outside the temporal scope of 11 U.S.C. § 507(a)(4).
Kaustav Mitra	23	11/12/2024	\$15,150.00	\$756,050.00	\$0.00	\$771,200.00	Outside the temporal scope of 11 U.S.C. § 507(a)(4).
Sullivan Nguyen	44	12/14/2024	\$15,150.00	\$38,197.00	\$0.00	\$53,347.00	Outside the temporal scope of 11 U.S.C. § 507(a)(4).
Daniel Philip Rezac	101	3/5/2025	\$15,150.00	\$506,850.00	\$0.00	\$522,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Yoshi Sakaguchi	197	3/31/2025	\$15,150.00	\$105,390.41	\$0.00	\$120,540.41	Outside the scope of 11 U.S.C. § 507(a)(4).
Debra Simpson	120	3/9/2025	\$15,000.00	\$0.00	\$0.00	\$15,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Jose Tong	196	3/31/2025	\$15,150.00	\$104,016.67	\$0.00	\$119,166.67	Outside the scope of 11 U.S.C. § 507(a)(4).
Venkat Varada	154	3/23/2025	\$330,000.00	\$0.00	\$0.00	\$330,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Henry Hengrui Zhang	172	3/25/2025	\$15,150.00	\$154,347.04	\$0.00	\$169,497.04	Outside the scope of 11 U.S.C. § 507(a)(4).

**Exhibit 2****Tax Priority Claims****(Claims to be Reduced)**

<b>Name of Claimant</b>	<b>Claim No.</b>	<b>Claim Date Filed</b>	<b>Asserted Priority Claim Amount</b>	<b><u>New</u> Tax Priority Claim Amount</b>	<b>Reason for Reduction</b>
Arizona Department of Revenue	3	7/8/2024	\$360.00	\$50.00	The Debtor's sales tax records, according to the Debtor's service vendor, Avalara, Inc., show that all Arizona sales tax for the claimed periods has been paid in full.
State of New Jersey Division of Taxation Bankruptcy Section	18	10/24/2024	\$27,344.68	\$2,000.00	The Debtors' tax records do not support anything other than the minimum corporate tax liability

**Exhibit 3****Administrative Claims****(Claims to be Reclassified)**

<b>Name of Claimant</b>	<b>Claim No.</b>	<b>Claim Date Filed</b>	<b>Asserted Administrative Claim Amount</b>	<b>Asserted General Unsecured Claim Amount</b>	<b><u>New</u> Administrative Claim Amount</b>	<b><u>New</u> General Unsecured Claim Amount</b>	<b>Reason for Reclassification</b>
Aello Consulting Company Limited	63	1/26/2025	\$15,150.00	\$36,397.46	\$0.00	\$66,697.46 <sup>1</sup>	Asserted administrative claim is for services provided prior to the Petition Date.
Indinero Inc.	115	3/7/2025	\$6,150.00	\$0.00	\$0.00	\$6,150.00	Asserted administrative claim is for services provided prior to the Petition Date.
Indinero Inc.	119	3/7/2025	\$6,150.00	\$0.00	\$0.00	\$6,150.00	Asserted administrative claim is for services provided prior to the Petition Date.
Yvonne Schmidt a/k/a Tide Consulting Group LLC	126	3/12/2025	\$70,549.37	\$0.00	\$0.00	\$70,549.37	Asserted administrative claim is for damages sought in connection with a lawsuit filed prior to the Petition Date.
North Star Editions, Inc.	131	3/13/2025	\$24,268.71	\$0.00	\$0.00	\$10,284.41	Portion of the asserted administrative claim occurred pre-Petition Date.

<sup>1</sup> This amount includes a purported administrative expense claim that the Trustee is seeking to reclassify that as well. *See* Exhibit 3, *infra*.

**Exhibit B**

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

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<sup>2</sup> All capitalized terms used not defined herein shall have the meaning ascribed to them in the First Omnibus Objection.

herein; and this Court having jurisdiction to consider the First Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 1157 and 1334 and the *Amended Standing Order or Reference from the United States District Court for the District of Delaware* dated as of February 29, 2012; and consideration of the First Omnibus Objection and the relief requested therein being a core proceeding under 28 U.S.C. § 157(b)(2); and this Court having authority to enter a final order consistent with Article III of the United States Constitution; and venue being proper before this Court under 28 U.S.C. §§ 1408 and 1409; and it appearing that proper and adequate notice of the First Omnibus Objection has been given and that no other or further notice is necessary; and upon all of the proceedings before this Court; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

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set forth in the attached **Exhibits 1, 2, and 3**, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate order with respect to each such claim that is the subject of the First Omnibus Objection. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter that involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the First Omnibus Objection and this Order.

7. The Trustee is each authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the First Omnibus Objection.

8. Nothing in this Order or the First Omnibus Objection is intended or shall be construed as a waiver of any of the rights the Debtors or the Trustee may have to enforce rights of setoff against the claimants.

9. This Order is immediately effective and enforceable, notwithstanding the possible applicability of Bankruptcy Rule 6004(h) or otherwise.

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

**Exhibit 1****507(a)(4) Priority Claims****(Claims to be Reclassified)**

<b>Name of Claimant</b>	<b>Claim No.</b>	<b>Claim Date Filed</b>	<b>Asserted Priority Claim Amount</b>	<b>Asserted General Unsecured Claim Amount</b>	<b><u>New</u> Priority Claim Amount</b>	<b><u>New</u> General Unsecured Claim Amount</b>	<b>Reason for Reclassification</b>
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Sophia Noelle Badzik	43	12/16/2024	\$14,834.45	\$840.00	\$0.00	\$15,674.45	Outside the temporal scope of 11 U.S.C. § 507(a)(4).
Ines Filipa Guerreiro de Almeida Maria	166	3/24/2025	\$200,000.00	\$0.00	\$0.00	\$200,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Nadezhda Leonova	107	3/5/2025	\$15,150.00	\$171,250.00	\$0.00	\$186,400.00	Outside the scope of 11 U.S.C. § 507(a)(4).
David Lockhart	79 <sup>2</sup>	2/25/2025	\$15,150.00	\$134,850.00	\$0.00	\$150,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Tiffanie Lo	100	3/5/2025	\$15,150.00	\$184,850.00	\$0.00	\$200,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Ryan Magee	186	3/26/2025	\$15,150.00	\$144,850.00	\$0.00	\$160,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Jamie May	78	2/22/2025	\$15,150.00	\$696,600.00	\$0.00	\$711,750	Outside the temporal scope of

<sup>1</sup> This amount includes a purported administrative expense claim that the Trustee is seeking to reclassify that as well. *See* Exhibit 3, *infra*.

<sup>2</sup> Claim No. 79, amended Claim Nos. 28 & 29.



Name of Claimant	Claim No.	Claim Date Filed	Asserted Priority Claim Amount	Asserted General Unsecured Claim Amount	New Priority Claim Amount	New General Unsecured Claim Amount	Reason for Reclassification
							11 U.S.C. § 507(a)(4).
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Sullivan Nguyen	44	12/14/2024	\$15,150.00	\$38,197.00	\$0.00	\$53,347.00	Outside the temporal scope of 11 U.S.C. § 507(a)(4).
Daniel Philip Rezac	101	3/5/2025	\$15,150.00	\$506,850.00	\$0.00	\$522,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Yoshi Sakaguchi	197	3/31/2025	\$15,150.00	\$105,390.41	\$0.00	\$120,540.41	Outside the scope of 11 U.S.C. § 507(a)(4).
Debra Simpson	120	3/9/2025	\$15,000.00	\$0.00	\$0.00	\$15,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Jose Tong	196	3/31/2025	\$15,150.00	\$104,016.67	\$0.00	\$119,166.67	Outside the scope of 11 U.S.C. § 507(a)(4).
Venkat Varada	154	3/23/2025	\$330,000.00	\$0.00	\$0.00	\$330,000.00	Outside the scope of 11 U.S.C. § 507(a)(4).
Henry Hengrui Zhang	172	3/25/2025	\$15,150.00	\$154,347.04	\$0.00	\$169,497.04	Outside the scope of 11 U.S.C. § 507(a)(4).

**Exhibit 2****Tax Priority Claims****(Claims to be Reduced)**

<b>Name of Claimant</b>	<b>Claim No.</b>	<b>Claim Date Filed</b>	<b>Asserted Priority Claim Amount</b>	<b><u>New</u> Tax Priority Claim Amount</b>	<b>Reason for Reduction</b>
Arizona Department of Revenue	3	7/8/2024	\$360.00	\$50.00	The Debtor's sales tax records, according to the Debtor's service vendor, Avalara, Inc., show that all Arizona sales tax for the claimed periods has been paid in full.
State of New Jersey Division of Taxation Bankruptcy Section	18	10/24/2024	\$27,344.68	\$2,000.00	The Debtors' tax records do not support anything other than the minimum corporate tax liability
<del>Ohio Department of Taxation</del>	<del>113</del>	<del>3/7/2025</del>	<del>\$69,990.08</del>	<del>\$14,761.60</del>	<p><del>The Debtor's sales tax records, according to the Debtor's service vendor, Avalara, Inc., show that all Ohio sales tax for the claimed periods is only \$14,761.60.</del></p> <p><del>The Commercial Activity Tax for the claimed periods should be \$0.00 because certain Ohio receipts fall below the gross receipts exclusion for the claimed periods.</del></p>
<del>Tennessee Department of Revenue</del>	<del>218</del>	<del>5/29/2025</del>	<del>\$43,380.66</del>	<del>\$15,084.94</del>	<p><del>The Debtor's sales tax records, according to the Debtor's service vendor, Avalara, Inc., show that all Tennessee sales tax for the claimed periods is only \$15,084.94.</del></p>

**Exhibit 3****Administrative Claims****(Claims to be Reclassified)**

<b>Name of Claimant</b>	<b>Claim No.</b>	<b>Claim Date Filed</b>	<b>Asserted Administrative Claim Amount</b>	<b>Asserted General Unsecured Claim Amount</b>	<b><u>New</u> Administrative Claim Amount</b>	<b><u>New</u> General Unsecured Claim Amount</b>	<b>Reason for Reclassification</b>
Aello Consulting Company Limited	63	1/26/2025	\$15,150.00	\$36,397.46	\$0.00	\$66,697.46 <sup>1</sup>	Asserted administrative claim is for services provided prior to the Petition Date.
Indinero Inc.	115	3/7/2025	\$6,150.00	\$0.00	\$0.00	\$6,150.00	Asserted administrative claim is for services provided prior to the Petition Date.
Indinero Inc.	119	3/7/2025	\$6,150.00	\$0.00	\$0.00	\$6,150.00	Asserted administrative claim is for services provided prior to the Petition Date.
Yvonne Schmidt a/k/a Tide Consulting Group LLC	126	3/12/2025	\$70,549.37	\$0.00	\$0.00	\$70,549.37	Asserted administrative claim is for damages sought in connection with a lawsuit filed prior to the Petition Date.
North Star Editions, Inc.	131	3/13/2025	\$24,268.71	\$0.00	\$0.00	\$10,284.41	Portion of the asserted administrative claim occurred pre-Petition Date.

<sup>1</sup> This amount includes a purported administrative expense claim that the Trustee is seeking to reclassify that as well. *See* Exhibit 3, *infra*.

<b>Summary report:</b> <b>Litera Compare for Word 11.8.0.56 Document comparison done on</b> <b>8/27/2025 2:51:54 PM</b>	
<b>Style name:</b> Default Style	
<b>Intelligent Table Comparison:</b> Active	
<b>Original filename:</b> Epic_Saga - First Omni (Substantive) Order re Claims Objection (Priority and Admin) (filed version).docx	
<b>Modified filename:</b> Epic_Saga - First Omni (Substantive) Revised Order re Claims Objection (Priority and Admin) (filing version).docx	
<b>Changes:</b>	
<u>Add</u>	0
<del>Delete</del>	0
<del>Move From</del>	0
<u>Move To</u>	0
<u>Table Insert</u>	0
<del>Table Delete</del>	2
<u>Table moves to</u>	0
<del>Table moves from</del>	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
<b>Total Changes:</b>	2