

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

Saga Formations, Inc., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11161 (BLS)

(Jointly Administered)

Re D.I. 877

**CERTIFICATION OF COUNSEL REGARDING TRUSTEE'S
SECOND OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO
CERTAIN (I) CLAIMS THAT DO NOT HAVE A BASIS IN THE DEBTORS'
BOOKS AND RECORDS AND (II) AMENDED AND SUPERSEDED CLAIMS**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 Second Omnibus Objection (Non-Substantive) to Certain (I) Claims that Do Not Have A Basis in the Debtors’ Books and Records and (II) Amended and Superseded Claims* [D.I. 877] (the “Second Omnibus Objection”)² with the United States Bankruptcy Court for the District of Delaware (the “Court”). A proposed form of order approving the Second Omnibus Objection was attached thereto as Exhibit B (the “Proposed Order”). A schedule of No Liability Claims (the “No Liability Claims Schedule”) was appended to the Proposed Order as Exhibit 1.

¹ 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).

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



Responses to the Second 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 “Objection Deadline”). Prior to the Objection Deadline, the Department of Taxation, State of Hawaii (the “Hawaii Department”) filed the *Declaration of Margaret Robideau Regarding Department of Taxation, State of Hawaii’s Response to Second Omnibus (Non-Substantive) Objection to Certain (I) Claims that Do Not Have a Basis in the Debtors’ Books and Records and (II) Amended and Superseded Claims; Exhibit A* [D.I. 894] (the “Hawaii Response”), pertaining to proof of claim number 114 (the “Hawaii Claim”). The Trustee intends to work with the Hawaii Department to resolve the Hawaii Response as soon as practicable.

Additionally, the Tennessee Department of Revenue (the “Tennessee Department”) filed the *Response by the Tennessee Department of Revenue to the Trustee’s Second Omnibus Objection to Claims* [D.I. 897] (the “Tennessee Response”), pertaining to proof of claim number 118 and 219 (collectively, the “Tennessee Claims”). The Trustee intends to work with the Tennessee Department to resolve the Tennessee Response as soon as practicable.

The Trustee also received an informal response from Texas Comptroller of Public Accounts, (the “Texas Comptroller Response”), pertaining to proof of claim numbers 12, 13, 53 and 54 (the “Texas Comptroller Claims”). The Trustee is working with the Texas Comptroller to resolve the Texas Comptroller Response.

The Trustee also received an informal response from His Majesty the King in Right of the Province of British Columbia “British Columbia Response”), pertaining to proof of claim 207 (the “British Columbia Claim”). The Trustee intends to work with the British Columbia to resolve the British Columbia Response as soon as practicable.

No other responses to the Second 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 Second Omnibus Objection, the Trustee will adjourn the hearing³ with respect to the Hawaii Claim, Tennessee Claims, Texas Comptroller Claims and the British Columbia Claim and has revised the Proposed Order, a copy of which is attached hereto as **Exhibit A** (the "Revised Proposed Order") to remove the Hawaii Claim, Tennessee Claims, Texas Comptroller Claims and the British Columbia Claim as the Trustee is working to resolve responses received pertaining to the same.⁴ The Trustee submits that the Revised Proposed Order is appropriate and consistent with the relief requested in the Second Omnibus Objection.

A redline comparing the Revised Proposed Order against the Proposed Order filed with the Second 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.

³ Adjourned to the next omnibus hearing, October 29, 2025.

⁴ The Trustee reserves all rights with respect to the Hawaii Claim, Tennessee Claims, Texas Comptroller Claims and the British Columbia Claim.

Dated: September 2, 2025
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

/s/ Alexis R. Gambale

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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.*,¹

Debtors.

Chapter 11

Case No. 24-11161 (BLS)

(Jointly Administered)

Re. D.I.877 and

**ORDER SUSTAINING TRUSTEE’S SECOND OMNIBUS OBJECTION
(NON-SUBSTANTIVE) TO CERTAIN
(I) CLAIMS THAT DO NOT HAVE A BASIS IN THE DEBTORS’ BOOKS AND
RECORDS AND (II) AMENDED AND SUPERSEDED CLAIMS**

Upon the second omnibus objection (the “Second Omnibus Objection”)² 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 “No Liability Claims”) and **Exhibit 2** (the “Amended and Superseded Claims”), and this Court having reviewed the Second Omnibus Objection and Springer Declaration; and this Court having determined that the relief requested in the Second Omnibus Objection is in the best interest of the Debtors, its estates, its creditors, and other parties in interest and that legal and factual bases set forth in the Second Omnibus Objection establish just cause for the relief requested granted herein; and this Court having jurisdiction to consider the Second Omnibus Objection and the relief requested therein in accordance with 28

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² All capitalized terms used not defined herein shall have the meaning ascribed to them in the Second Omnibus Objection.

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 Second 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 Second 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 Second Omnibus Objection is **SUSTAINED** as set forth herein.
2. Any response to the Second Omnibus Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
3. The No Liability Claims listed on **Exhibit 1** are disallowed and expunged in their entirety.
4. The Amended and Superseded Claims listed under column heading “Claim(s) to be Disallowed & Expunged” on **Exhibit 2** is disallowed and expunged in its entirety. The claim listed under the column heading “Surviving Claim(s)” on the attached Exhibit 2 shall remain on the Claims Register, unless such Remaining Claim is otherwise disallowed by this Order or another order of this Court, subject to the Trustee’s further objections on any substantive or non-substantive grounds.
5. The rights of the Trustee and the Debtors to: (i) file subsequent objections to any claims listed on **Exhibits 1 and 2** annexed hereto on any ground, substantive or non-substantive

(as permitted by the Court); (ii) amend, modify or supplement the Second Omnibus Objection, including, without limitation, filing objections to further amended or newly-filed claims; (iii) seek to expunge or reduce any claim to the extent all or a portion of such claim has been paid; and (iv) settle any claim for less than the asserted amount, are expressly preserved. Additionally, should one or more of the grounds of objection stated in the Second Omnibus Objection be overruled, the Trustee's and Debtors' rights to object to the Remaining Claims on any other grounds are preserved.

6. The objection to each claim, as addressed in the Second Omnibus Objection and as set forth in the attached **Exhibit 1 and 2**, 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 Second 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 Second Omnibus Objection and this Order.

7. The Trustee, and the Debtors, are each authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Second Omnibus Objection.

8. Nothing in this Order or the Second 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**No Liability Claims****(Claims to be Disallowed)**

Name of Claimant	Claim No.	Claim Amount	Claim Date Filed	Respective Debtor	Reason for Disallowance
Department of Treasury - Internal Revenue Service	5	\$10,050.65	6/21/2024	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
State of Nevada Department of Taxation	9	\$8,747.81	6/10/2024	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Illinois Department of Employment Security	15	\$2,029.89	9/18/2024	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Illinois Department of Employment Security	16	\$436.85	9/18/2024	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
State of New Jersey Division of Taxation Bankruptcy Section	38	\$37,500.00	12/3/2024	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Arizona Department of Revenue	50	\$5,991.25	12/23/2024	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Illinois Department of Employment Security	67	\$583.60	2/5/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Department of Treasury - Internal Revenue Service	72	\$863.51	2/14/2025	Pajeau, Inc. f/k/a Neuron Fuel, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.

New York State Dept. of Tax and Finance	97	\$446.57	3/5/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Oregon Department of Revenue	112	\$59,845.81	3/7/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Wisconsin Department of Revenue	124	\$16,277.43	3/11/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Ohio Bureau of Workers Compensation	127	\$3.16	3/12/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
WA Department of Revenue	134	\$5,334.39	3/14/2025	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.

Exhibit 2**Amended and Superseded Claims****(Claim to be Disallowed)**

Seq. No.	Claim(s) to be Disallowed & Expunged			Surviving Claim(s)			Reason for Disallowance
	Claimant Name	Claim No(s).	Claim Amount(s)	Claimant Name	Claim No.	Claim Amount	
1	Department of Treasury - Internal Revenue Service	1 & 14	\$56,500.00 (Claim No. 1) & \$5,000 (Claim No. 14)	Department of Treasury - Internal Revenue Service	72 ¹	\$863.51	Claim #72 amended and superseded Claim #14; claim #14 amended and superseded Claim #1; which amended the tax liability purportedly owed each time.
2	Oregon Department of Revenue	17, 26, 27 & 111	\$30,555.86 (Claim 17); \$10,898.57 (Claim 26); \$59,845.81 (Claim 27); & \$13,461.75 (Claim 111)	Oregon Department of Revenue	112 ²	\$59,845.81	Claim #111 amended and superseded Claim #27; claim #27 amended and superseded Claim #26; claim #26 amended and superseded Claim #17; which amended the tax liability purportedly owed each time.
3	Illinois Department of Employment Security	67	\$583.60	Illinois Department of Employment Security	68 ³	\$583.60	Claim #68 amended and superseded Claim #67.

¹ This surviving claim, however, is one that the Trustee is objecting to as a “No Liability Claim” as well. *See* Exhibit 1.

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Exhibit B

**IN THE UNITED STATES BANKRUPTCY COURT
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jurisdiction to consider the Second 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 Second 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 Second 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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7. The Trustee, and the Debtors, are each authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Second Omnibus Objection.

8. Nothing in this Order or the Second 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.

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State of Nevada Department of Taxation	9	\$8,747.81	6/10/2024	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Texas Comptroller of Public Accounts on Behalf of the State of Texas and Local Sales Tax Jurisdictions	12	\$918.50	8/27/2024	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Texas Comptroller of Public Accounts	13	\$2,079.38	8/27/2024	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Illinois Department of Employment Security	15	\$2,029.89	9/18/2024	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Illinois Department of Employment Security	16	\$436.85	9/18/2024	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
State of New Jersey Division of Taxation Bankruptcy Section	38	\$37,500.00	12/3/2024	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Arizona Department of	50	\$5,991.25	12/23/2024	Saga Formations, Inc.	Asserted claim amount is not supported

Revenue				f/k/a Epic! Creations, Inc.	by the evidence available in the Debtor's Books and Records.
Texas Comptroller of Public Accounts on Behalf of the State of Texas and Local Sales Tax Jurisdictions	53	\$564.06	12/24/2024	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Texas Comptroller of Public Accounts on Behalf of the State of Texas and Local Sales Tax Jurisdictions	54	\$17,110.32	12/24/2024	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Illinois Department of Employment Security	67	\$583.60	2/5/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
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Oregon Department of Revenue	112	\$59,845.81	3/7/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Tennessee Department of Revenue	114	\$267.26	3/7/2025	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Hawaii Department of Tax	118	\$7.37	3/10/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Wisconsin Department of Revenue	124	\$16,277.43	3/11/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.

Ohio Bureau of Workers Compensation	127	\$3.16	3/12/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
WA Department of Revenue	134	\$5,334.39	3/14/2025	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
His Majesty the King in Right of the Province of British Columbia	207	\$25,333.02	4/10/2025	Saga Formations, Inc. f/k/a Epic! Creations, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.
Tennessee Department of Revenue	219	\$300.14	5/29/2025	Tangible Play, Inc.	Asserted claim amount is not supported by the evidence available in the Debtor's Books and Records.

Exhibit 2**Amended and Superseded Claims****(Claim to be Disallowed)**

Seq. No.	Claim(s) to be Disallowed & Expunged			Surviving Claim(s)			Reason for Disallowance
	Claimant Name	Claim No(s).	Claim Amount(s)	Claimant Name	Claim No.	Claim Amount	
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¹ This surviving claim, however, is one that the Trustee is objecting to as a “No Liability Claim” as well. *See* Exhibit 1.

² This surviving claim, however, is one that the Trustee is objecting to as a “No Liability Claim” as well. *See* Exhibit 1.

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Summary report: Litera Compare for Word 11.8.0.56 Document comparison done on 8/27/2025 2:51:03 PM	
Style name: Default Style	
Intelligent Table Comparison: Active	
Original filename: Epic_Saga - Second Omni (Non-Substantive) Order re Claims Objection (filed version).docx	
Modified filename: Epic_Saga - Second Omni (Non-Substantive) Revised Order re Claims Objection (filing version).docx	
Changes:	
<u>Add</u>	0
Delete	0
Move From	0
<u>Move To</u>	0
<u>Table Insert</u>	0
Table Delete	8
<u>Table moves to</u>	0
Table moves from	0
Embedded Graphics (Visio, ChemDraw, Images etc.)	0
Embedded Excel	0
Format changes	0
Total Changes:	8