

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 909

**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RECORDS AND (II) AMENDED AND SUPERSEDED CLAIMS**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to certain proofs of claim listed on **Exhibit 1** (the "No Liability Claims") and **Exhibit 2** (the "Amended and Superseded Claims"), and this Court having reviewed the Second Omnibus Objection and Springer Declaration; and this Court having determined that the relief requested in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

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 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.

Dated: September 3rd, 2025
Wilmington, Delaware



BRENDAN L. SHANNON
UNITED STATES BANKRUPTCY JUDGE

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.

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

³ This surviving claim, however, is one that the Trustee is objecting to as a “No Liability Claim” as well. See Exhibit 1.