

**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)

**NOTICE OF AGENDA OF MATTERS
SCHEDULED FOR HEARING ON SEPTEMBER 24, 2025 AT 11:00 A.M. (ET)**

***AS NO MATTERS ARE SCHEDULED TO GO FORWARD, THE
HEARING HAS BEEN CANCELLED WITH PERMISSION FROM THE COURT***

ADJOURNED MATTERS:

1. First Amended Combined Disclosure Statement and Chapter 11 Plan for the Estates of Saga Formations, Inc., Pajeau, Inc., and Tangible Play, Inc. [[D.I. 871](#), filed 08/04/2025]

Objection Deadline: September 9, 2025 at 4:00 p.m. (ET). The deadline was extended until September 12, 2025 at 11:59 p.m. (ET) for Amazon.com, Inc. The deadline was extended until September 17, 2025 at 11:59 p.m. (ET) for the Office of the United States Trustee.

Responses Received: Informal comments from the Office of the United States Trustee.

Related Documents:

- A. Combined Disclosure Statement and Chapter 11 Plan for the Estates of Saga Formations, Inc., Pajeau, Inc., and Tangible Play, Inc. [[D.I. 835](#), filed 07/15/2025]
- B. Trustee's Motion for Entry of an Order (I) Approving the Combined Plan and Disclosure Statement on an Interim Basis for Solicitation Purposes Only, (II) Establishing Solicitation and Voting Procedures, (III) Approving the Form of Ballots and Solicitation Materials, (IV) Establishing the Voting Record Date, (V) Fixing the Date, Time, and Place for the Combined Hearing and the Deadlines for Filing Confirmation Objections, and (VI) Granting Related Relief [[D.I. 836](#), filed 07/15/2025]

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).



- C. First Amended Combined Disclosure Statement and Chapter 11 Plan for the Estates of Saga Formations, Inc., Pajeau, Inc., and Tangible Play, Inc. [[D.I. 861](#), filed 08/01/2025]
- D. Redline First Amended Combined Disclosure Statement and Chapter 11 Plan for the Estates of Saga Formations, Inc., Pajeau, Inc., and Tangible Play, Inc. [[D.I. 862](#), filed 08/01/2025]
- E. Certificate of Counsel Regarding Trustee's Motion for Entry of an Order (I) Approving the Combined Plan and Disclosure Statement on an Interim Basis for Solicitation Purposes Only, (II) Establishing Solicitation and Voting Procedures, (III) Approving the Form of Ballots and Solicitation Materials, (IV) Establishing the Voting Record Date, (V) Fixing the Date, Time, and Place for the Combined Hearing and the Deadlines for Filing Confirmation Objections, and (VI) Granting Related Relief [[D.I. 863](#), filed 08/01/2025]
- F. Order (I) Approving the First Amended Combined Plan and Disclosure Statement of an Interim Basis for Solicitation Procedures; (III) Approving the Form of Ballots and Solicitation Materials; (IV) Establishing the Voting Record Date; (V) Fixing the Date, Time and Place for the Combined Hearing and the Deadlines for Filing Objections Thereto; and (VI) Granting Related Relief [[D.I. 866](#), filed 08/04/2025]
- G. Notice of Approval of First Amended Combined Plan and Disclosure Statement of an Interim Basis for Solicitation Purposes Only and the Hearing to Consider (A) Final Approval of the First amended Combined Plan and Disclosure Statement as Containing Adequate Information and (B) Confirmation of the Plan [[D.I. 872](#), filed 08/04/2025]
- H. First Amended Combined Plan and Disclosure Statement Summary [[D.I. 873](#), filed 08/04/2025]
- I. Certificate of Service of Solicitation Packages [[D.I. 892](#), filed 08/19/2025]
- J. Affidavit of Publication of the Publication Notice of Hearing on the First Amended Combined Disclosure Statement and Chapter 11 Plan in the Wall Street Journal [[D.I. 893](#), filed 08/19/2025]
- K. Notice of Filing of Plan Supplement [[D.I. 911](#), filed 09/02/2025]
- L. Notice of Extension of Certain Other Deadlines Related to Confirmation of the First Amended Combined Plan and Disclosure Statement [[D.I. 933](#), filed 09/15/2025]

- M. Notice of Adjournment of Confirmation Hearing and Further Extension of Certain Other Deadlines Related to Confirmation of the First Amended Combined Plan and Disclosure Statement [[D.I. 948](#), filed 09/19/2025]

Status: This hearing will be adjourned to the October 29, 2025 omnibus hearing.

2. Trustee's First Omnibus Objection (Substantive) to Certain (I) Priority Claims and (II) Administrative Expenses Claims [[D.I. 876](#), filed 08/06/2025]

Objection Deadline: August 27, 2025 at 4:00 p.m. (ET). Objection deadline was extended until September 10, 2025 at 11:59 p.m. (ET) for the Ohio Department of Taxation. The objection deadline was further extended until September 17, 2025 at 11:59 p.m. (ET) for Department of Taxation and again further extended to September 23, 2025 at 11:59 p.m. (ET).

Responses Received:

- A. Response by the Tennessee Department of Revenue to the Trustee's First Omnibus Objection to Claims [[D.I. 896](#), filed 08/08/2025]
- B. Informal comments received from the Ohio Department of Taxation.

Related Documents:

- C. Certification of Counsel Regarding Trustee's First Omnibus Objection (Substantive) to Certain (I) Priority Claims and (II) Administrative Expense Claims [[D.I. 908](#), filed 09/02/2025]
- D. Order Sustaining the Trustee's First Omnibus Objection (Substantive) to Certain (I) Priority Claims and (II) Administrative Expenses Claims [[D.I. 912](#), filed 09/03/2025]
- E. Notice of Withdrawal of Certain Omnibus Claims Objection [[D.I. 926](#), filed 09/12/2025]

Status: The Court entered the order. No hearing is necessary. The hearing on the Ohio Department of Taxation and Tennessee Department of Revenue claims and objections thereto is adjourned to the next omnibus hearing.

3. 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](#), filed 08/06/2025]

Objection Deadline: August 27, 2025 at 4:00 p.m. (ET).

Responses Received:

- A. 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](#), filed 08/20/2025]
- B. Response by the Tennessee Department of Revenue to the Trustee's Second Omnibus Objection to Claims [[D.I. 897](#) filed 08/20/2025]
- C. Response of the Texas Comptroller of Public Accounts to Trustee's Second Omnibus Objection to Claim [[D.I. 899](#), filed 08/22/2025]
- D. Informal comments received from His Majesty the King in Right of the Province of British Columbia.
- E. Motion for Leave to File a Late Response to Trustee's Second Omnibus Objection (Non-Substantive) to Certain (I) Claims that Do Not Have a Basis in the Debtor's Books and Records and (II) Amended and Superseded Claims [[D.I. 924](#), filed 09/09/2025]

Related Documents:

- F. 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 [[D.I. 909](#), filed 09/02/2025]
- G. 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 [[D.I. 913](#), filed 09/03/2025]
- H. Notice of Withdrawal of Certain Omnibus Claims Objection [[D.I. 926](#), filed 09/12/2025]
- I. Certification of Counsel Submitting Agreed Order Resolving His Majesty the King in Right of the Province of British Columbia Objection to Trustee's Second Omnibus Objection to Claims [[D.I. 938](#), filed 09/16/2025]
- J. Order Resolving His Majesty the King in Right of the Province of British Columbia Objection to Trustee's Second Omnibus Objection to Claims [[D.I. 939](#), filed 09/16/2025]

Status: The Court entered the order. No hearing is necessary. The hearing on the of State of Nevada Department of Taxation claims and objections thereto is adjourned to the next omnibus hearing.

Dated: September 22, 2025
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

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