

**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. 1003

**ORDER SUSTAINING THE TRUSTEE'S FOURTH OMNIBUS OBJECTION  
(SUBSTANTIVE) TO A CERTAIN (I) PRIORITY CLAIM  
AND (II) ADMINISTRATIVE PRIORITY CLAIM**

Upon the fourth omnibus objection (the "Fourth 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 "Priority Claim") and Exhibit 2 (the "Administrative Claim"), and this Court having reviewed the Fourth Omnibus Objection and Springer Declaration; and this Court having determined that the relief requested in the Fourth 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 Fourth Omnibus Objection establish just cause for the relief requested granted herein; and this Court having jurisdiction to consider the Fourth Omnibus Objection and the relief requested therein in accordance with 28

<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 Fourth 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 Fourth 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 Fourth 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 Fourth Omnibus Objection is **SUSTAINED** as set forth herein.
2. Any response to the Fourth Omnibus Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.
3. The Priority Claim listed on **Exhibit 1** shall be expunged in its entirety.
4. The Administrative Claim listed on **Exhibit 2** shall be reclassified to a general unsecured claim in the amount listed in the “New General Unsecured Claim Amount” column of Exhibit 2, and the administrative claim is now \$0.00.
5. The objection to each claim, as addressed in the Fourth Omnibus Objection and as set forth in the attached **Exhibits 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 Fourth 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 Fourth Omnibus Objection and this Order.

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

7. Nothing in this Order or the Fourth 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.

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

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

Dated: November 20th, 2025  
Wilmington, Delaware



BRENDAN L. SHANNON  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit 1**

**Priority Claim**

**(Claim to be Expunged)**

<b>Name of Claimant</b>	<b>Claim No.</b>	<b>Claim Date Filed</b>	<b>Asserted Priority Claim Amount</b>	<b>Reason for Reclassification</b>
Triple 3C Inc. d/b/a Mitchell Lane Publishers	80	2/26/2025	\$10,150.56	Outside the scope of 11 U.S.C. § 507(a)(4).

**Exhibit 2****Administrative Claim****(Claim 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>
Masala Games Private Limited	223	9/9/2025	\$192,521.00	\$0.00	\$0.00	\$192,521.00	Asserted administrative claim is for services provided prior to the Petition Date.