

**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 NOVEMBER 19, 2025 AT 10:30 A.M. (ET)**

This hearing will be entirely via Zoom.

To attend a hearing remotely, please register using the eCourtAppearance tool ([available here](#)) or on the court's website at www.deb.uscourts.gov.

Appearances at in-person court proceedings using Zoom are allowed only in the following circumstances: (i) a party who files a responsive pleading intends to make only a limited argument; (ii) a party who has not submitted a pleading but is interested in observing the hearing; (iii) a party who has a good faith health-related reason and has obtained permission from Judge Shannon's chambers to appear remotely, or (iv) other extenuating circumstances determined by Judge Shannon.

RESOLVED MATTERS:

1. 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]

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).



Related Documents:

- B. 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]
- C. 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]
- D. Notice of Withdrawal of Certain Omnibus Claims Objection [[D.I. 926](#), filed 09/12/2025]
- E. Certification of Counsel Submitting Agreed Order Allowing Certain Tennessee Department of Revenue Claims [[D.I. 1025](#), filed 11/14/2025]
- F. Agreed Order Allowing a Certain Tennessee Department of Revenue Claim [[D.I. 1030](#), filed 11/17/2025]

Status: The Court has entered the order. No hearing is necessary.

- 2. Chapter 11 Trustee's Motion for Entry of an Order Shortening Notice of Hearing on Chapter 11 Trustee's Motion for Entry of an Order (A) Approving Sale of Tangible Play's Remaining Assets, Including Certain Intellectual Property, Free and Clear of Interests, and (B) Granting Related Relief [[D.I. 1020](#), filed 11/12/2025]

Objection Deadline: N/A

Responses Received: None.

Related Documents:

- A. Trustee's Motion for Entry of an Order (A) Approving Sale of Tangible Play's Remaining Assets, Including Certain Intellectual Property, Free and Clear of Interests, and (B) Granting Related Relief [[D.I. 1019](#), filed 11/12/2025]
- B. Order Shortening Notice of Hearing on Chapter 11 Trustee's Motion for Entry of an Order (A) Sale of Tangible Plays Remaining Assets, Including Certain Intellectual Property, Free and Clear of Assets, Including Certain Intellectual Property. Free and Clear of Interests, and (B) Granting Related Relief [[D.I. 1022](#), filed 11/13/2025]

Status: The Court has entered the order. No hearing is necessary.

ADJOURNED MATTERS:

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. [Nevada's] 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.

MATTERS GOING FORWARD:

- 4. Trustee's Motion for Entry of an Order (A) Approving Sale of Tangible Play's Remaining Assets, Including Certain Intellectual Property, Free and Clear of Interests, and (B) Granting Related Relief [[D.I. 1019](#), filed 11/12/2025]

Objection Deadline: November 19, 2025 at 10:30 a.m. (ET).

Responses Received: N/A

Related Documents:

- A. Chapter 11 Trustee's Motion for Entry of an Order Shortening Notice of Hearing on Chapter 11 Trustee's Motion for Entry of an Order (A) Approving Sale of Tangible Play's Remaining Assets, Including Certain Intellectual Property, Free and Clear of Interests, and (B) Granting Related Relief [[D.I. 1020](#), filed 11/12/2025]
- B. Order Shortening Notice of Hearing on Chapter 11 Trustee's Motion for Entry of an Order (A) Sale of Tangible Plays Remaining Assets, Including Certain Intellectual Property, Free and Clear of Assets, Including Certain Intellectual Property. Free and Clear of Interests, and (B) Granting Related Relief [[D.I. 1022](#), filed 11/13/2025]

Status: This matter is going forward.

Dated: November 17, 2025
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

/s/ Joseph C. Barsalona II

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: csteeg@jenner.com
mroot@jenner.com
wwilliams@jenner.com

Co-Counsel to the Trustee