Docket #1098 Date Filed: 01/16/2026

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
SAGA FORMATIONS, INC., *et al.*,[1]	Case No. 24-11161 (BLS)
	(Jointly Administered)
Debtors.	**Re. D.I. 1046 & 1091**

CERTIFICATION OF COUNSEL SUBMITTING AGREED ORDER RESOLVING MINNESOTA'S MOTION FOR PAYMENT OF ADMINISTRATIVE EXPENSES/CLAIMS

The undersigned counsel to Claudia Z. Springer, not individually but as the Chapter 11 Trustee (the "Trustee") of the estates of Saga Formations, Inc. ("Saga"), Pajeau, Inc. ("Pajeau"), and Tangible Play, Inc. ("Tangible Play," together with Saga and Pajeau, collectively the "Debtors" and, each, a "Debtor"), hereby certifies that:

1. On December 1, 2025, Minnesota Department of Revenue ("Minnesota") filed the *Motion for Payment of Administrative Expenses/Claims* [D.I. 1046] ("Minnesota's Motion") whereby it asserted an administrative expense claim in the amount of $28,643.66 (mirroring its contemporaneously filed proof of claim 240).

2. On December 11, 2025, the Trustee filed her *Objection to Minnesota Department of Revenue's Motion for Payment of Administrative Expenses/Claims* [D.I. 1091] (the "Objection").

3. In response to the Objection, the Trustee and Minnesota engaged in discussions to resolve both Minnesota's Motion and the Objection.

[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).

4. As a result of fruitful discussions, the Trustee and Minnesota have negotiated the *Agreed Order Resolving Minnesota's Motion for Payment of Administrative Expenses/Claims* (the "Proposed Agreed Order") attached hereto as **Exhibit A** which resolves both Minnesota's Motion and the Objection.

WHEREFORE, the undersigned respectfully requests entry of an order consistent with the Proposed Agreed Order attached hereto as **Exhibit A**, at the Court's earliest convenience.

Dated: January 16, 2026
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

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EXHIBIT A

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
SAGA FORMATIONS, INC., *et al.*,[1]	Case No. 24-11161 (BLS)
Debtors.	(Jointly Administered)
	Re. D.I. 1046 & 1091

AGREED ORDER RESOLVING MINNESOTA'S MOTION FOR PAYMENT OF ADMINISTRATIVE EXPENSES/CLAIMS

This Order resolves State of Minnesota Department of Revenue's ("Minnesota") *Motion for Payment of Administrative Expenses/Claims* [D.I. 1046] ("Minnesota's Motion") and the *Trustee's Objection to Minnesota Department of Revenue's Motion for Payment of Administrative Expenses/Claims* [D.I. 1091] (the "Objection"), and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §1334(b) and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware* dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A), (B), and (O); and this Court having found that venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that all of the requirements of section 503(b) of title 11 of the United States Code, and the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware have been satisfied; and Chapter 11 Trustee Claudia Z. Springer (the "Trustee") of the estates of Saga Formations, Inc. ("Saga"), Pajeau, Inc. ("Pajeau"), and Tangible Play, Inc. ("Tangible Play," together with Saga and Pajeau, collectively the "Debtors" and, each, a "Debtor") and Minnesota having agreed to resolve both the Minnesota

[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).

Motion and Objection on the terms set forth herein; and after due deliberation and sufficient good cause appearing therefor, it is **HEREBY ORDERED THAT**:

1. Minnesota is allowed an administrative tax claim against the estate of Saga in the amount of $19,605.78 (the "Allowed Minnesota Administrative Claim").

2. Minnesota, on behalf of itself and its respective successors, assigns, representatives, and any and all other entities who may purport to assert any claim or causes of action against the Trustee, the Debtors, or the Debtors' estates, shall be deemed to have fully and finally released and extinguished any claims, debts, judgments, awards, liens, and causes of action that they may hold against any of the Trustee, the Debtors, or the Debtors' estates, whether known or unknown, asserted or unasserted (excluding the proof of claim number 69 filed by Minnesota); and the Trustee, on behalf of each of the Debtors' estates, shall be deemed to have fully and finally released any and all claims, debts, judgments, awards, liens, and causes of action against Minnesota, whether known or unknown, asserted or unasserted.

3. Upon the entry of this Order, Minnesota's Motion shall be deemed moot and withdrawn and Minnesota's proof of claim No. 240 is hereby withdrawn.

4. Upon the entry of this Order, the Objection shall be deemed moot and withdrawn.

5. This Order shall be effective immediately upon entry.

6. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.