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)
	Hearing Date: April 15, 2026 at 10:30 a.m. (ET) **Obj. Deadline: April 6, 2026 at 4:00 p.m. (ET)**

TRUSTEE'S FIFTH OMNIBUS OBJECTION
(NON-SUBSTANTIVE) TO AMENDED AND SUPERSEDED CLAIMS

TO THE CLAIMANTS LISTED IN EXHIBIT 1 ATTACHED TO THE PROPOSED ORDER:

- **YOUR RIGHTS MAY BE AFFECTED BY THIS OBJECTION AND BY ANY FURTHER OBJECTION(S) THAT MAY BE FILED BY THE TRUSTEE OR ANY OTHER PARTY.**
- **THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE RIGHTS OF THE TRUSTEE OR ANY OTHER PARTY TO PURSUE FURTHER SUBSTANTIVE OR NON-SUBSTANTIVE OBJECTIONS AGAINST THE CLAIMS LISTED IN EXHIBIT 1 ATTACHED TO THE PROPOSED ORDER.**
- **THE CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS IN EXHIBIT 1 TO THE PROPOSED ORDER.**

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"), by and through her undersigned counsel, hereby submits this omnibus objection (the "Fifth Omnibus Objection") seeking entry of an order pursuant to section 502 of title 11 of

[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. f/k/a Epic Creations, Inc. (9113); Pajeau, Inc. f/k/a Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

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the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedures of the United States Bankruptcy Court for the District of Delaware (the "Local Rules") disallowing and expunging in full amended and superseded claims.

RELIEF REQUESTED

1. For reasons set forth below, the Trustee objects to each of the Claims identified on **Exhibit 1** (the "Amended and Superseded Claims"), which is attached to the proposed form of order (the "Proposed Order"), attached hereto as **Exhibit B**, and incorporated by reference. By this Fifth Omnibus Objection, the Trustee respectfully requests that the Court enter an order disallowing Amended and Superseded Claims as requested herein. In support of this Fifth Omnibus Objection, the Trustee submits the *Declaration of Claudia Z. Springer in Support of the Trustee's Fifth Omnibus Objection (Non-Substantive) to Amended and Superseded Claims* (the "Springer Declaration"), attached hereto as **Exhibit A** and incorporated by reference.

JURISDICTION AND VENUE

2. The United States District Court of the District of Delaware has jurisdiction over this matter pursuant to 28 U.S.C. § 1334(b), which was referred to the United States Bankruptcy Court for the District of Delaware (the "Court") under 28 U.S.C. § 157 pursuant to the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A) and (O), and the Trustee confirms her consent to Local Rule 9013-1(f) to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The statutory basis for the relief requested herein is section 502 of the Bankruptcy Code, as supplemented by Bankruptcy Rule 3007 and Local Rule 3007-1.

FACTUAL BACKGROUND

5. On June 4-5, 2024 (the "Petition Date"), GLAS Trust Company LLC, in its capacity as administrative and collateral agent under the November 24, 2021 Credit and Guaranty Agreement and certain other lenders under the Credit Agreement filed involuntary petitions under chapter 11 of the Bankruptcy Code in this Court against the Debtors (these "Chapter 11 Cases").

6. On September 16, 2024, this Court entered an Order for Relief in Involuntary Cases and Appointing Chapter 11 Trustee [D.I. 147].

7. On September 23, 2024 (the "Appointment Date"), the United States Trustee filed an *Application for Entry of An Order Approving the Appointment of Claudia Z. Springer, Esq. as Chapter 11 Trustee* [D.I. 151] and filed a *Notice of Appointment* appointing Claudia Z. Springer, Esq. as Trustee of the Debtors [D.I. 152]. Since that time, the Trustee has managed the Debtors' affairs pursuant to section 1106 of the Bankruptcy Code. No official committee has been appointed in these Chapter 11 Cases.

8. A more detailed description of the background of the Debtors and these Chapter 11 Cases is set forth in the *Declaration of Claudia Z. Springer in Support of First Day Motions* [D.I. 193].

9. On February 21, 2025, the Court entered the *Order (I) Establishing Bar Dates for Filing Proofs of Claim, Including Claims under 11 U.S.C. §§ 507(A)(3) through (A)(10) and 503(B)(9), (II) Approving the Form and Manner for Filing Proofs of Claim, (III) Approving Notice Thereof, and (IV) Granting Related Relief* [D.I. 530] (the "Bar Date Order"). The Bar Date Order

established, among other things, March 26, 2025, as the general claims bar date for the filing of proofs of claim asserting Claims against the Debtor arising before the Petition Date (the "General Bar Date").

10. On August 6, 2025, the Trustee filed the *First Omnibus Objection (Substantive) to Certain (I) Priority Claims and (II) Administrative Expense Claim* [D.I. 876] (the "First Claims Objection") and the *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] (the "Second Claims Objection").

11. On September 3, 2025, the Court entered an Order sustaining the First Claims Objection [D.I. 912] and Second Claims Objection [D.I. 913].

12. On October 28, 2025, the Trustee filed the *Trustee's Third Omnibus Objection (Non-Substantive) to a Certain (I) Late-Filed Claim and (II) Amended and Superseded Claim* [D.I. 1002] (the "Third Claims Objection") and the *Trustee's Fourth Omnibus Objection (Substantive) to a Certain (I) Priority Claim and (II) Administrative Priority Claim* [D.I. 1003] (the "Fourth Claims Objection").

13. On November 20, 2025, the Court entered an Order sustaining the Third Claims Objection [D.I. 1037] and Fourth Claims Objection [D.I. 1038].

14. A chapter 11 plan has been confirmed in these Chapter 11 Cases, *see* D.I. 971 & 1009.

BASIS FOR RELIEF AND THE DISPUTED CLAIMS

A. Basis for Relief

15. Pursuant to section 101 of the Bankruptcy Code, a creditor holds a claim against a bankruptcy estate only to the extent that (a) it has a "right to payment" for the asserted liabilities

and (b) the claim is otherwise allowable. 11 U.S.C. §§ 101(5) and 101(10). Section 502(a) of the Bankruptcy Code provides, in pertinent part, that "[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Once an objection to a claim is filed, the Court, after notice and a hearing, shall determine the allowed amount of the claim. *See* 11 U.S.C. § 502(b).

16. Section 502(b)(1) of the Bankruptcy Code provides, in part, that a claim may not be allowed to the extent that it "is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b)(1). While a properly filed proof of claim is prima facie evidence of the claim's allowed amount, when an objecting party rebuts a claim's prima facie validity, the claimant bears the burden of proving the claim's validity by a preponderance of evidence. *See In re Allegheny Int'l, Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992); *see also In re Int'l Match Corp.*, 69 F.2d 73, 76 (2d Cir. 1934) (finding that a proof of claim should at least allege facts from which legal liability can be seen to exist). The burden of persuasion with respect to the claim is always on the claimant. *See id.* at 174. Pursuant to Bankruptcy Rule 3007(d), a debtor is permitted to file omnibus objections to more than one claim on the bases enumerated therein, which include, among other things, that such claims "[do] not comply with applicable rules, and the objection states that the objector is unable to determine the validity of the claim because of the noncompliance." Fed. R. Bankr. P. 3007(d)(6).

B. Proofs of Claims and Claims Reconciliation

17. The Debtors' claims register (the "Claims Register"), prepared and maintained by Kurtzman Carson Consultants, LLC d/b/a Verita Global (the "Claims Agent"), reflects that approximately two hundred and forty-three (243) proofs of claim (collectively, the "Proofs of Claim") have been filed in these Chapter 11 Cases asserting claims against the Debtors

(collectively, the "Claims"). The Trustee is in the process of reviewing and reconciling the Claims, including by comparing the Claims asserted in the Proofs of Claim with the Debtors' Books and Records to determine the validity of the asserted Claims.

18. This reconciliation process includes identifying particular categories of Claims that the Trustee believes should be reclassified, disallowed or reduced. To avoid a possible double recovery or otherwise improper recovery by Claims, the Trustee will continue to file omnibus objections to such categories of Claims if and where warranted. This Fifth Omnibus Objection is one such objection.

C. Amended and Superseded Claims (Exhibit 1)

19. The Trustee objects to the Proofs of Claim listed in **Exhibit 1** to the Proposed Order as it appears that the Amended and Superseded Claims listed were amended by a subsequently filed Proof of Claim filed by or on behalf of the same claimant with respect to the same liabilities against a Debtor. If the Amended and Superseded Claims are not formally disallowed and expunged, that claimant may receive a double recovery to the detriment of other creditors in these Chapter 11 Cases and the Debtors should not be required to pay twice on the same obligation. Moreover, the elimination of the redundant claim will enable the Claims Agent and the Court to maintain the claims register so that it more accurately reflects the actual claims asserted against the Debtors. Accordingly, the Trustee requests entry of the Proposed Order disallowing and expunging the Amended and Superseded Claims listed in **Exhibit 1** in its entirety.

SEPARATE CONTESTED MATTERS

20. To the extent that a response is filed regarding any Proof of Claim identified on **Exhibit 1** to the Proposed Order and the Trustee is unable to resolve the response, such Proof of

Claim, and the objection to such Proof of Claim asserted by the Trustee herein, shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in this Fifth Omnibus Objection shall be deemed a separate order with respect to each Proof of Claim.

RESPONSE TO FIFTH OMNIBUS OBJECTION

21. To contest an objection, a claimant must file and serve a written response to this Fifth Omnibus Objection (a "Response") so that it is received no later than **April 6, 2026 at 4:00 p.m. (ET)** (the "Response Deadline"). Every Response must be filed with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 N. Market Street, Wilmington, Delaware 19801, and served upon the following entities so that the Response is received no later than the Response Deadline, at the following address:

PASHMAN STEIN WALDER HAYDEN, P.C.
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: csteege@jenner.com
mroot@jenner.com
wwilliams@jenner.com

22. Every Response to this Fifth Omnibus Objection must contain, at a minimum, the following information:

i. A caption setting forth the name of the Court, the name of the Debtor(s), the case number, and the title of the Objection to which the Response is directed;

ii. The name of the claimant, the claim number, and a description of the basis for the amount of the Claim;

iii. The specific factual basis and supporting legal argument upon which the party will rely in opposing this Objection;

iv. Any supporting documentation, to the extent that it was not included in the proof of claim previously filed with the clerk, upon which the claimant intends to rely to support the basis for and amounts asserted in the proof of claim; and

v. The name, address, telephone number, and fax number of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Trustee, as applicable, should communicate with respect to the Claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the disputed claim on behalf of the claimant.

23. If a claimant fails to file and serve a timely Response by the Response Deadline, the Trustee may present to the Court an appropriate order disallowing and expunging the Claim without further notice to the claimant or a hearing.

ADJOURNMENT OF HEARING

24. The Trustee reserves the right to seek an adjournment of the hearing on any responses to this Fifth Omnibus Objection. In the event that the Trustee seeks such an adjournment, it will be noted on the notice of agenda for the hearing, and such agenda will be served on the affected claimant by serving the person designated in the Response.

RESERVATION OF RIGHTS

25. Nothing contained in this Fifth Omnibus Objection or any actions taken by the Trustee or any other party pursuant to relief that may be granted by entry of the Proposed Order is

intended or should be construed as (i) an admission as to the validity of any particular Claim (including any Proof of Claim) against the Trustee or any other party; (ii) a waiver of the Trustee's or any other party's rights to dispute any particular Claim (including any Proof of Claim); (iii) a promise or requirement to pay any particular Claim (including any Proof of Claim); (iv) an implication or admission that any particular Claim (including any Proof of Claim) is of a priority or type specified in this Fifth Omnibus Objection; or (v) a waiver or limitation of the Trustee's or any other party's rights under the Bankruptcy Code, Bankruptcy Rules, Local Rules or any other applicable law.

26. The Trustee expressly reserves the right to amend, modify or supplement this Fifth Omnibus Objection. Should one or more of the grounds of objection stated in this Fifth Omnibus Objection be dismissed or overruled, the Trustee reserves the right to object to each of the Proofs of Claim on any other grounds that the Trustee discovers or elects to pursue. This Fifth Omnibus Objection sets out certain non-substantive objections to the Proofs of Claim identified on **Exhibit 1** to the Proposed Order. The Trustee and any other party, as applicable, reserves the right to assert other non-substantive objections and/or substantive objections to the Proofs of Claim identified on **Exhibit 1** to the Proposed Order.

COMPLIANCE WITH LOCAL RULE 3007-1

27. The undersigned counsel to the Trustee on behalf of the Debtor has reviewed the requirements of Local Rule 3007-1 and certifies that the Fifth Omnibus Objection substantially complies with the same. To the extent that the Fifth Omnibus Objection does not comply in all respects with the requirements of Local Rule 3007-1, the Trustee believes such deviations are not material and respectfully requests that any such requirement be waived.

NOTICE

28. The Trustee will serve copies of the Fifth Omnibus Objection on: (a) the Office of the United States Trustee for the District of Delaware; (b) the claimants identified on **Exhibit 1** attached to the Proposed Order and (c) all parties who have requested notice pursuant to Bankruptcy Rule 2002 and Local Rule 2002-1(b). In light of the nature of the relief requested, the Trustee submits that no other or further notice need be given.

CONCLUSION

WHEREFORE, the Trustee respectfully requests that the Court (i) enter an order substantially in the form attached hereto as **Exhibit B**, disallowing and expunging each of the Claims identified on **Exhibit 1** attached to the Proposed Order, and (ii) granting such other and further relief as is just and proper.

Dated: March 13, 2026
Wilmington, Delaware

PASHMAN STEIN WALDER HAYDEN, P.C.

/s/ Alexis R. Gambale

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: csteege@jenner.com
mroot@jenner.com
wwilliams@jenner.com

Co-counsel to the Trustee

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)
	Hearing Date: April 15, 2026 at 10:30 a.m. (ET) **Obj. Deadline: April 6, 2026 at 4:00 p.m. (ET)**

NOTICE OF TRUSTEE'S FIFTH OMNIBUS
OBJECTION (NON-SUBSTANTIVE) TO AMENDED AND SUPERSEDED CLAIMS

PLEASE TAKE NOTICE that on **March 13, 2026** 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"), filed the *Trustee's Fifth Omnibus Objection (Non-Substantive) to Amended and Superseded Claims* (the "Fifth Omnibus Objection") with the United States Bankruptcy Court for the District of Delaware.[2]

THE FIFTH OMNIBUS OBJECTION SEEKS TO ALTER YOUR RIGHTS. THEREFORE, YOU SHOULD READ THE FIFTH OMNIBUS OBJECTION AND THE EXHIBITS THERETO CAREFULLY AND DISCUSS THEM WITH YOUR ATTORNEY. IF YOU DO NOT HAVE AN ATTORNEY, YOU MAY WISH TO CONSULT ONE. THE SCHEDULES ATTACHED TO THE PROPOSED ORDER LIST ALL CLAIMS THAT ARE THE SUBJECT OF THE FIFTH OMNIBUS OBJECTION.

PLEASE TAKE FURTHER NOTICE that any responses to the Fifth Omnibus Objection (a "Response") must be in writing, filed with the Clerk of the Bankruptcy Court, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, and served upon the undersigned counsel on or before **April 6, 2026 at 4:00 p.m. (prevailing Eastern Time).**

PLEASE TAKE FURTHER NOTICE that the Response must contain, at a minimum, the following:

a) a caption setting forth the name of the Bankruptcy Court, the case number, and the title of the Fifth Omnibus Objection to which the Response is directed;

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[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. f/k/a Epic Creations, Inc. (9113); Pajeau, Inc. f/k/a Neuron Fuel, Inc. (8758); and Tangible Play, Inc. (9331).

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Fifth Omnibus Objection.

b) the name of the party responding to the Fifth Omnibus Objection (the "Respondent") and a description of the basis for the amount of the Claim in dispute (the "Disputed Claim");

c) a concise statement setting forth the reasons why the Disputed Claim should not be disallowed for the reasons set forth in the Objection, including but not limited to, the specific factual and legal bases upon which the Respondent will rely in opposing the Fifth Omnibus Objection at the Hearing (as defined below);

d) all documentation or other evidence of the Disputed Claim to the extent not already included with the proof of claim previously filed with the Bankruptcy Court, upon which the Respondent will rely in opposing the Fifth Omnibus Objection at the Hearing;

e) the name, address, telephone number, and fax number of the person(s) (who may be the claimant or a legal representative thereof) to whom the Trustee should serve any reply to the Response; and

f) the name, address, and telephone number of the person(s) (who may be the claimant or a legal representative thereof) possessing ultimate authority to reconcile, settle, or otherwise resolve the Disputed Claim and/or the Response on behalf of the Respondent.

PLEASE TAKE FURTHER NOTICE that a hearing to consider the Fifth Omnibus Objection, if required, will be held before the Honorable Brendan Linehan Shannon, at the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 6th floor, Courtroom 1, Wilmington, Delaware 19801 on **April 15, 2026 at 10:30 a.m. (prevailing Eastern Time)** (the "Hearing").

PLEASE TAKE FURTHER NOTICE THAT ONLY OBJECTIONS MADE IN WRITING AND TIMELY FILED AND RECEIVED, IN ACCORDANCE WITH THE PROCEDURES ABOVE, WILL BE CONSIDERED BY THE BANKRUPTCY COURT AT SUCH HEARING.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED BY THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: March 13, 2026

PASHMAN STEIN WALDER HAYDEN, P.C.

/s/ Alexis R. Gambale

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: csteege@jenner.com
mroot@jenner.com
wwilliams@jenner.com

Co-counsel to Trustee

EXHIBIT A

SPRINGER DECLARATION

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)

DECLARATION OF CLAUDIA Z. SPRINGER
IN SUPPORT OF THE TRUSTEE'S FIFTH OMNIBUS
OBJECTION (NON-SUBSTANTIVE) TO AMENDED AND SUPERSEDED CLAIMS

Pursuant to 28. U.S.C. § 1746, I, Claudia Z. Springer, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge and belief:

1. I was appointed on September 23, 2024 by the United States Trustee. Since that time, I have managed the Debtors' affairs and am familiar with the Debtors' day-to-day operations, books and records, business and financial affairs. This declaration (the "Declaration") is submitted in support of the *Trustee's Fifth Omnibus Objection (Non-Substantive) to Amended and Superseded Claims* (the "Fifth Omnibus Objection") filed contemporaneously herewith.[2]

2. Except as otherwise indicated, all statements in this Declaration are based upon (i) my personal knowledge and/or (ii) my review (or the review of persons under my supervision) of the books and records provided to me by the Debtors' former employees and/or the Trustee's the consultants or professionals, the Schedules filed in these Chapter 11 Cases, the relevant Proofs of Claim, and the Claims Register, as well as relevant documents and other information prepared or

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[2] All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Fifth Omnibus Objection.

collected by the Debtors' employees or professionals and/or the Trustee's consultants or professionals.

3. In making my statements, which are based on my review (or the review of persons under my supervision) of the books and records, relevant documents, and other information prepared or collected by the Debtors' employees or professionals and/or the Trustee's consultants or professionals, I have relied upon these parties accurately recording, preparing or collecting such documentation and other information.

4. If I were called to testify as a witness in this matter, I could and would competently testify to each of the facts set forth herein based upon my personal knowledge, review of documents and/or opinion based on such review of documents. I am authorized to execute this Declaration on behalf of the Debtors' estates.

5. In preparing this Declaration, I or persons under my supervision have reviewed the Claims Register maintained by the Court, which contains the record of all parties that filed Proofs of Claim in connection with these Chapter 11 Cases.

6. I, along with my professionals and advisors have reviewed each of the claims listed on **Exhibit 1** to the Proposed Order (the "Disputed Claims") to determine the basis upon which liability was asserted against the Debtor(s). This process included a review of each of the proofs of claim filed and any supporting documentation for each Disputed Claim.

7. The Amended and Superseded Claims listed on **Exhibit 1** to the Proposed Order were reviewed to confirm that each of the Amended and Superseded Claims was amended by a subsequent Proof of Claim filed in these Chapter 11 Cases by or on behalf of the same claimant with respect to the same liabilities. Based on the foregoing, I believe that the Amended and Superseded Claims should be disallowed and expunged in their entirety.

8. The information contained in the Fifth Omnibus Objection and in **Exhibit 1** attached to the Proposed Order is true and correct to the best of my knowledge, information, and belief.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: March 13, 2026

/s/ Claudia Z. Springer
Claudia Z. Springer

EXHIBIT B

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
	Case No. 24-11161 (BLS)
Saga Formations, Inc., *et al.*,[1]	(Jointly Administered)
Debtors.	**Re. D.I. __**

ORDER SUSTAINING TRUSTEE'S FIFTH OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO AMENDED AND SUPERSEDED CLAIMS

Upon the fifth omnibus objection (the "Fifth 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 Rule 3007, and Local Rule 3007-1, to certain proofs of claim listed on **Exhibit 1** (the "Amended and Superseded Claims"), and this Court having reviewed the Fifth Omnibus Objection and Springer Declaration; and this Court having determined that the relief requested in the Fifth 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 Fifth Omnibus Objection establish just cause for the relief requested granted herein; and this Court having jurisdiction to consider the Fifth Omnibus Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware* dated as of February

[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 Fifth Omnibus Objection.

29, 2012; and consideration of the Fifth 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 Fifth 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 Fifth Omnibus Objection is **SUSTAINED** as set forth herein.

2. Any response to the Fifth Omnibus Objection not otherwise withdrawn, resolved, or adjourned is hereby overruled on its merits.

3. The Amended and Superseded Claims listed on **Exhibit 1** are disallowed and expunged in their entirety.

4. The claim listed under the column heading "Surviving Claim(s)" on the attached **Exhibit 1** 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 **Exhibit 1** annexed hereto on any ground, substantive or non-substantive (as permitted by the Court); (ii) amend, modify or supplement the Fifth 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 Fifth 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 Fifth Omnibus Objection and as set forth in the attached **Exhibit 1**, 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 Fifth 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 Fifth 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 Fifth Omnibus Objection.

8. Nothing in this Order or the Fifth 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.

Exhibit 1

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).	Priority Claim Amount(s)	Claimant Name	Claim No.	Priority Claim Amount	
1	Massachusetts Revenue Department	7	$547.80	Massachusetts Revenue Department	242	$947.03	Claim #242 amended and superseded Claim #7 which amended the tax liability purportedly owed each time.
2	Oregon Department of Revenue	231 & 235	$1,383.12 (Claim 231) & $1,559.38 (Claim No. 235)	Oregon Department of Revenue	241	$0.00	Claim #241 amended and superseded Claim #235; Claim #235 amended and superseded Claim #231; which amended the tax liability purportedly owed each time.
3	Tennessee Department of Revenue	219 & 237	$300.14 (Claim 219) & $12,771.32 (Claim 237)	Tennessee Department of Revenue	243	$330.5	Claim #243 amended and superseded Claim #237; Claim #237 amended and superseded Claim #279; which amended the tax liability purportedly owed each time.