Docket #1158 Date Filed: 04/08/2026

**IN THE UNITED STATES BANKRUPTCY COURT**
**FOR THE DISTRICT OF DELAWARE**

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| In re: | Chapter 11 |
| Saga Formations, Inc., *et al.*,[1] | Case No. 24-11161 (BLS) |
| | (Jointly Administered) |
| Debtors. | **Re. D.I. 1133** |

**ORDER SUSTAINING TRUSTEE'S FIFTH OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO AMENDED AND SUPERSEDED CLAIMS**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Code, Bankruptcy Rule 3007, and Local Rule 3007-1, to certain proofs of claim listed on **Exhibit 1** (the "Amended and Superseded Claims"), and this Court having reviewed the Fifth Omnibus Objection and Springer Declaration; and this Court having determined that the relief requested in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.

**Dated: April 8th, 2026**
**Wilmington, Delaware**

**BRENDAN L. SHANNON**
**UNITED STATES BANKRUPTCY JUDGE**

**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. |