

DEPARTMENT OF TAXATION
STATE OF HAWAII
P.O. Box 259
Honolulu, HI 96809
Attn: Bankruptcy Unit
Telephone: (808) 543-6820, x. 4024

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CLERK
U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re

CASE NO. 24-11161 (BLS)
(Chapter 11)
(Jointly Administered)

Saga Formations, Inc., et al.,

Re: Docket Entry No. 877

Debtors.

Response Deadline:

Date: August 27, 2025

Time: 4:00 p.m. (EST)

Hearing:

Date: September 24, 2025

Time: 11:00 a.m. (EST)

940321

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BOOKS AND RECORDS AND (II) AMENDED AND SUPERSEDED CLAIMS;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

MARGARET ROBIDEAU, pursuant to 28 U.S.C. § 1746 declares:

1. I am a Delinquent Tax Collection Assistant II, Collection

Division, for the First Taxation District (Oahu), Department of Taxation, State of



241116125082000000000002

Hawaii (also known as "Hawaii State Tax Collector"). As such, I am authorized and empowered to compute and collect all general excise, income, and other tax liabilities due the State of Hawaii, to file tax liens upon property and rights to property belonging to any person liable to pay tax, to monitor payment of the Debtor's outstanding tax liabilities, to file proofs of claim for SAGA FORMATIONS, INC. (f/k/a Epic! Creations, Inc.) (the "Debtor"), and to enforce such claims, liens, and other rights of the State of Hawaii in respect thereof.

2. As part of my duties, I have been assigned to monitor the above-captioned bankruptcy case to determine whether obligations regarding tax liabilities are being satisfied.

3. I have reviewed the records of the Department of Taxation, State of Hawaii (hereinafter "Hawaii"), relating to the Debtor and am competent to testify as to the matters stated herein upon my personal knowledge.

4. Response to the Debtor's Objection to Claim No. 118

a. The Debtor filed an objection to Hawaii's Claim for state taxes, for which Hawaii filed a proof of claim on or about March 3, 2025. A true and accurate copy of the proof of claim is attached hereto as Exhibit A.

b. The Debtor filed a corporate income tax return with Hawaii on or about January 16, 2024 that indicated the Debtor owed \$24.00 in income tax for

FYE March 31, 2023.¹ Any Hawaii tax liabilities that the Debtor owes on pre-petition taxes for which a return is last due after three years before the date of the filing of the petition, are entitled to priority status pursuant to Bankruptcy Code § 507(a)(8)(A).

c. The Debtor filed general excise tax period returns for August 2024 on September 11, 2024 and for September 2024 on October 14, 2024. Both the August 2024 and the September 2024 general excise tax returns, unaccompanied by the appropriate remittances, are post-petition returns that should be paid pursuant to § 503 of the Bankruptcy Code. Therefore, Hawaii filed an administrative claim for \$1,257.93 as shown on Exhibit A.

5. The Debtor has not provided any documentation to support adjustment of Hawaii's claims. "A claim filed pursuant to § 501 enjoys prima facie validity." *In the Matter of Missionary Baptist Found. of Amer.*, 712 F.2d 206, 212 (5th Cir. 1983); Fed. Bankr. R. 3001(f)(1). Unless the Debtor can provide proof that the amounts in Hawaii's Proof of Claim are erroneous, Hawaii's claims are valid and should be allowed.

¹ The Debtor's income tax return indicated a balance due of \$24.00 and the Debtor included a remittance for \$24.00. However, the Debtor filed its return late; therefore, it was assessed \$6.00 penalty and \$1.37 for interest totaling \$31.37 due and owing. The Department applied the Debtor's payment of \$24.00 resulting in a balance of \$7.37.

I declare under penalty of perjury that the foregoing is true and correct.

DATED: Honolulu, Hawaii, AUG 18 2025.

Margaret Robideau
MARGARET ROBIDEAU

In re Saga Formations, Inc., et al.; Bk. No. 24-11161 (BLS) in the United States Bankruptcy Court for the District of Delaware; 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

Proof of Claim No. 118

Your claim can be filed electronically on Verita's website at <https://www.veritaglobal.net/EpicCreations>

ID: 26376424

PIN: 9rfw/VnV

United States Bankruptcy Court for the District of Delaware

Indicate Debtor against which you assert a claim by checking the appropriate box below. (Check only one Debtor per claim form.)

☒ Epic Creations, Inc. (Case No. 24-11161)☐ Neuron Fuel, Inc. (Case No. 24-11162)☐ Tangible Play, Inc. (Case No. 24-11163)

Modified Official Form 410

Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Other than a claim under 11 U.S.C. § 503(b)(9), this form should not be used to make a claim for an administrative expense arising after the commencement of the case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571

Fill in all the information about the claim as of the date the case was filed.

Part 1 Identify the Claim

NameID: 15726967

| | | |
|--|---|---|
| 1 Who is the current creditor? | Hawaii Department of Tax Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor | |
| 2 Has this claim been acquired from someone else? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? | |
| 3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g) | Where should notices to the creditor be sent? Hawaii Department of Tax 830 Punchbowl Street Honolulu, HI 96813 Address Contact phone Contact email Uniform claim identifier for electronic payments in chapter 13 (if you use one) | Where should payments to the creditor be sent? (if different) Department of Taxation, State of Hawaii Name P O Box 259 Attn: Bankruptcy Unit M Robideau Number Street Honolulu HI 96809-0259 City State ZIP Code Country Contact phone 808 543-6820 x 4024 Contact email |
| 4. Does this claim amend one already filed? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) Filed on MM / DD / YYYY | |
| 5 Do you know if anyone else has filed a proof of claim for this claim? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? | |



Part 2: Give Information About the Claim as of the Date the Case Was Filed

| | | | |
|-----|--|--|---------------|
| 6. | Do you have any number you use to identify the debtor? | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor | 9 1 1 3 |
| 7. | How much is the claim? | \$ 1265.30 <div style="float: right;"> Does this amount include interest or other charges? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A) </div> | |
| 8. | What is the basis of the claim? | Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information. Taxes | |
| 9. | Is all or part of the claim secured? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property <div style="margin-left: 40px;"> Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> <input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other. Describe: _____ Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.) Value of property: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.) Amount necessary to cure any default as of the date of the petition: \$ _____ Annual Interest Rate (when case was filed) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable </div> | |
| 10. | Is this claim based on a lease? | <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____ | |
| 11. | Is this claim subject to a right of setoff? | <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes. Identify the property: Section 231-33 (B) | |



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check all that apply:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). \$ _____

☐ Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). \$ _____

☐ Wages, salaries, or commissions (up to \$15,150* earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). \$ _____

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). \$ 7.37

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). \$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies. \$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim entitled to administrative priority pursuant to 11 U.S.C. § 503(b)(9)?

☐ No

☒ Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ 1257.93

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☐ I am the creditor.
- ☒ I am the creditor's attorney or authorized agent.
- ☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
- ☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 03/03/2025
MM / DD / YYYY

Susan Adamson
Signature

Print the name of the person who is completing and signing this claim:

Name: Susan Adamson
First name Middle name Last name

Title: Acting Tax Collector

Company: Department of Taxation, State of Hawaii
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address: _____
Number Street

City: 808 543-6820 x 4024 State ZIP Code Country

Contact phone: 808 543-6820 x 4024 Email: _____



STATE OF HAWAII
DEPARTMENT OF TAXATIONTO EPIC! CREATIONS, INC
228 HAMILTON AVE FL 3
PALO ALTO CA 94301-2583BK Case No.: 24-11161
Priority Claim

DETAIL STATEMENT OF TAXES DUE

| Date | Tax Type | Period | Tax | Penalty | Interest To 04-Jun-2024 | Total |
|---------------|--------------------|----------|------|---------|----------------------------|-------|
| | CO-017-187-7376-01 | | | | | |
| SL 01/16/2024 | Corporate Income | 03/31/23 | 7.12 | 0.00 | 0.25 | 7.37 |
| | Sub Total: | | 7.12 | 0.00 | 0.25 | 7.37 |
| Total: | | | 7.12 | 0.00 | 0.25 | 7.37 |

Letter ID: Lxxxxxx3104
 Date: March 3, 2025
 Prepared By: M. Robideau
 Telephone: (808) 543-6820 ext. 4024

COLLECTION BRANCH

By:



Susan Adamson

Acting Tax Collector

**Request for Payment of
State of Hawaii Taxes**

Letter ID:

Lxxxxxx0496

(Bankruptcy Code Cases - Administrative Expenses)

Department of Taxation, State of Hawaii

To: United States Bankruptcy Court
Delaware Bankruptcy Court WilmingtonBankruptcy Case Number
24-11161In the Matter of:
EPIC! CREATIONS, INC.
228 HAMILTON AVE FL 3
PALO ALTO CA 94301-2583Type of Bankruptcy Case
Chapter 11FEIN
XX-XXX9113

1. The undersigned, whose business address is **Attn. Bankruptcy Unit PO Box 259, Honolulu, HI 96809-0259**, is the agent of the Department of Taxation, State of Hawaii, and is authorized to make this request for payment on behalf of the State of Hawaii.
2. This request is made for payment of taxes and any interest and/or penalty due under the tax laws of the State of Hawaii.
3. The grounds for liability are taxes due under the tax laws of the State of Hawaii.

Administrative Claims:

| ID | Period | Tax | Penalty | Interest | Fees | Balance Due |
|-------------------------|----------|--------|---------|----------|------|-------------|
| General Excise | | | | | | |
| GE-017-187-7376-01 | 08/31/24 | 467.68 | 93.54 | 21.82 | 0.00 | 583.04 |
| GE-017-187-7376-01 | 09/30/24 | 432.48 | 86.50 | 16.14 | 0.00 | 535.12 |
| County Surcharge | | | | | | |
| GE-017-187-7376-01 | 08/31/24 | 58.46 | 11.69 | 2.74 | 0.00 | 72.89 |
| GE-017-187-7376-01 | 09/30/24 | 54.06 | 10.81 | 2.01 | 0.00 | 66.88 |

Amount due as of 03-Mar-2025 **\$1,257.93**

Penalties will be charged under the tax laws of the State of Hawaii. Interest accrues at 2/3 of 1% per calendar month under section 231-39, Hawaii Revised Statutes (HRS). Contact the Bankruptcy Unit at (808) 543-6820 x4024 for balance due if paid after Mar-20-2025 or for any further information or questions.



Signature:

Date:

Susan Adamson, Acting Tax Collector

March 3, 2025

Prepared by M. Robideau

*Priority
post
let*
Claim Number: 118
Claim Amount: \$1,257.93
Name and Address: Hawaii
Department of Tax
830 Punchbowl Street
Honolulu, HI 96813

Date Filed: 3/10/2025
Nature: *Admin Priority*
Debtor Name: Epic! Creations, Inc.
A/R:
A/R Date:

Debtor Number: 24-11161
Basis for Objection:
Objection Resolved?:

*Priority
pre petition*
Claim Number: 118
Claim Amount: \$7.37
Name and Address: Hawaii
Department of Tax
830 Punchbowl Street
Honolulu, HI 96813

Date Filed: 3/10/2025
Nature: *Priority*
Debtor Name: Epic! Creations, Inc.
A/R:
A/R Date:

Debtor Number: 24-11161
Basis for Objection:
Objection Resolved?:

DEPARTMENT OF TAXATION,
STATE OF HAWAII
P.O. Box 259
Honolulu, HI 96809
Attn: Bankruptcy Unit
Telephone: (808) 543-6820, x. 4024

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re

CASE NO. 24-11161 (BLS)
(Chapter 11)
(Jointly Administered)

Saga Formations, Inc., et al.,

Re: Docket Entry No. 877

Debtors.

Response Deadline:
Date: August 27, 2025
Time: 4:00 p.m. (EST)

Hearing:
Date: September 24, 2025
Time: 11:00 a.m. (EST)

940321

CERTIFICATE OF SERVICE

I hereby certify that on AUG 18 2025, a copy of 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 was duly served by
depositing same via express mail, addressed as follows:

HENRY J. JAFFE, ESQ.
JOSEPH C. BARSALONA, II, ESQ.
ALEXIS R. GAMBALE, ESQ.
Pashman Stein Walder Hayden P.C.
824 N. Market Street, Suite 800
Wilmington, DE 19801

CATHERINE STEEGE, ESQ.
MELISSA ROOT, ESQ.
WILLIAM A. WILLIAMS, ESQ.
Jenner & Block LLP
353 N. Clark Street
Chicago, IL 60654

Attorneys for Trustee
CLAUDIA Z. SPRINGER

AUG 18 2025

DATED: Honolulu, Hawaii, _____.

Margaret Robideau
MARGARET ROBIDEAU

In re Saga Formations, Inc., et al.; Bk. No. 24-11161 (BLS) in the United States Bankruptcy Court for the District of Delaware; Declaration of Margaret Robideau Regarding Department of Taxation, State of Hawaii's Response to Second Ominibus (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; Certificate of Service