

**United States Bankruptcy Court
Central District of California
San Fernando Valley
Victoria Kaufman, Presiding
Courtroom 301 Calendar**

Wednesday, March 5, 2025

Hearing Room 301

1:00 PM

1: -

Chapter

#0.00 All hearings on this calendar will be conducted in Courtroom 301 at 21041 Burbank Boulevard, Woodland Hills, California, 91367. All parties in interest, members of the public and the press may attend the hearings on this calendar in person.

Additionally, (except with respect to evidentiary hearings, or as otherwise ordered by the Court) parties in interest (and their counsel) may connect by ZoomGov audio and video free of charge, using the connection information provided below. Members of the public and the press may only connect to the zoom audio feed, and only by telephone. Access to the video feed by these individuals is prohibited.

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Password: 672880

For more information on appearing before Judge Kaufman by ZoomGov, please see the information entitled "Tips for a Successful ZoomGov Court Experience" on the Court's website at: <https://www.cacb.uscourts.gov/judges/honorable-victoria-s-kaufman> under the tab "Telephonic Instructions."

Docket 0

Tentative Ruling:

- NONE LISTED -

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1:24-10228 Mr. Tortilla, Inc.

Chapter 11

#1.00 Amended Disclosure Statement Describing Chapter 11
Plan of Reorganization

Docket 326

Tentative Ruling:

On January 6, 2025, Mr. Tortilla, Inc. ("Debtor") filed a *Chapter 11 Plan of Reorganization* [doc. 311] and a *Disclosure Statement Describing Chapter 11 Plan of Reorganization* (the "Disclosure Statement") [doc. 310]. On January 16, 2025, Debtor filed a notice of hearing regarding approval of the Disclosure Statement and the deadline to file responses [doc. 322].

On January 17, 2025, Debtor filed a first amended *Chapter 11 Plan of Reorganization* [doc. 325] and a first amended *Disclosure Statement Describing Chapter 11 Plan of Reorganization* (the "Amended Disclosure Statement") [doc. 326]. On January 31, 2025, Debtor filed a *Notice of Potential Objections to Claims in Conjunction to Approval of Disclosure Statement Describing Chapter 11 Plan of Reorganization* [doc. 332].

On February 19, 2025, the Franchise Tax Board filed an objection to the Amended Disclosure Statement (the "FTB Objection") [doc. 334]. That same day, the United States trustee filed an objection to the Amended Disclosure Statement (the "UST Objection") [doc. 333]. Regarding priority tax claims, the UST Objection points out that Debtor has not filed all required tax returns. In the IRS's proof of claim no. 6-2, the IRS states that Debtor has not filed FICA and FUTA tax returns since 2018, nor has Debtor filed corporate tax returns for 2018, 2023 or 2024.

On February 26, 2025, Debtor filed an omnibus reply to the UST Objection and FTB Objection [doc. 335]. In its reply, Debtor provided revised projections. Debtor states that it "has drafts of the missing tax returns and will file them through an employed accountant."

It appears that Debtor has not yet filed an application to employ an accountant to prepare and file its past due and 2024 tax returns. When will Debtor do so?

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CONT... Mr. Tortilla, Inc.

Chapter 11

The Court intends to continue the hearing regarding approval of the Amended Disclosure Statement to take place after Debtor has filed its past due tax returns.

Party Information

Debtor(s):

Mr. Tortilla, Inc.

Represented By
Giovanni Orantes

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1:24-10228 Mr. Tortilla, Inc.

Chapter 11

#2.00 Order To Show Cause Why Case Should Not Be
Converted To One Under Chapter 7

fr. 1/15/25

Docket 299

Tentative Ruling:

The Court will continue the hearing on the order to show cause to be heard concurrently with the continued chapter 11 case status conference. *See* cal. no. 3.

Party Information

Debtor(s):

Mr. Tortilla, Inc.

Represented By
Michael Jay Berger

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1:24-10228 Mr. Tortilla, Inc.

Chapter 11

#3.00 Status conference re: chapter 11 case

fr. 4/11/24, 6/27/24, 8/1/24; 12/12/24; 12/11/24; 1/15/25

Docket 1

Tentative Ruling:

The debtor has not filed its monthly operating report for the period ended January 31, 2025. This was due on February 21, 2025. *See* Local Bankr. R. 2015-2(a)(3).

Party Information

Debtor(s):

Mr. Tortilla, Inc.

Represented By
Michael Jay Berger

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1:24-11393 Robin Stoltz Nassif

Chapter 11

#3.01 Ex Parte Motion to Continue Deadline for Debtor to File Her Disclosure Statement Describing Chapter 11 Plan of Reorganization and Chapter 11 Plan of Reorganization

Docket 53

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Robin Stoltz Nassif

Represented By
Matthew D. Resnik
Roksana D. Moradi-Brovia
Nina Z Javan

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1:24-11393 Robin Stoltz Nassif

Chapter 11

#4.00 Status conference re: chapter 11 case

fr. 10/17/24

Docket 1

Tentative Ruling:

If the Court approves the stipulation to continue the debtor's deadline to file a chapter 11 plan and related disclosure statement to April 21, 2025, the Court will continue the chapter 11 case status conference to **1:00 p.m. on April 30, 2025.**

The debtor in possession or any appointed chapter 11 trustee must file a status report, addressing the debtor's progress to confirming a chapter 11 plan, to be served on the debtor's 20 largest unsecured creditors, all secured creditors and the United States Trustee, no later than **April 23, 2025.** The status report must be supported by evidence in the form of declarations and supporting documents.

The Court will prepare the order.

10/17/24 Ruling

The parties should address the following:

Deadline to file proof of claim ("Bar Date"): **December 23, 2024.**

Deadline to mail notice of Bar Date: **October 21, 2024.**

Deadline to file a plan and a related proposed disclosure statement: **February 19, 2025.**

The debtor must use the mandatory court-approved form Notice of Bar Date for Filing Proofs of Claim in a Chapter 11 Case, F 3003-1.NOTICE.BARDATE.

Continued chapter 11 case status conference to be held at **1:00 p.m. on March 5, 2025.**

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CONT... Robin Stoltz Nassif

Chapter 11

The debtor in possession or any appointed chapter 11 trustee must file a status report, addressing the debtor's progress to confirming a chapter 11 plan, to be served on the debtor's 20 largest unsecured creditors, all secured creditors and the United States Trustee, no later than **14 days** before the continued status conference. The status report must be supported by evidence in the form of declarations and supporting documents.

The Court will prepare the order setting the deadlines for the debtor and/or debtor in possession to file a proposed plan and related disclosure statement.

The debtor must lodge the Order Setting Bar Date for Filing Proofs of Claim, using mandatory court-approved form F 3003-1.ORDER.BARDATE, within seven (7) days.

Party Information

Debtor(s):

Robin Stoltz Nassif

Represented By
Matthew D. Resnik

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1:25-10123 Magic Car Rental Inc.

Chapter 11

#5.00 Order to Show Cause Re Dismissal With a 180-Day Bar
fr. 2/5/25

Docket 6

Tentative Ruling:

The Court will continue the hearing on the order to show cause to **1:00 p.m. on March 12, 2025**, to be held concurrently with the *United States Trustee's Notice of Motion and Motion Under 11 U.S.C. § 1112(b) to Dismiss or, in the Alternative, to Convert Case* [doc. 16].

Appearances on March 5, 2025 are excused.

Party Information

Debtor(s):

Magic Car Rental Inc.

Pro Se

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1:25-10123 Magic Car Rental Inc.

Chapter 11

#6.00 Status conference re chapter 11 case

Docket 1

Tentative Ruling:

The Court will continue the status conference to **1:00 p.m. on March 12, 2025**, to be held concurrently with the hearing on the *United States Trustee's Notice of Motion and Motion Under 11 U.S.C. § 1112(b) to Dismiss or, in the Alternative, to Convert Case* [doc. 16].

Appearances on March 5, 2025 are excused.

Party Information

Debtor(s):

Magic Car Rental Inc.

Represented By
Onyinye N Anyama

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1:24-10773 Tannette Gates

Chapter 7

#7.00 Chapter 7 Trustee's Motion to Dismiss Bankruptcy Case Pursuant to 11 U.S.C. § 707(a) and Local Bankruptcy Rule 1017-2(b)

Docket 52

*** VACATED *** REASON: Order dismissing case entered 2/25/2025 [doc. 57].

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Tannette Gates

Pro Se

Trustee(s):

Amy L Goldman (TR)

Pro Se

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1:24-11323 Irwin Naturals and Irwin Naturals Inc

Chapter 11

#7.01 Creditor FitLife Brands, Inc.'s Motion for an Order (I) Terminating the Exclusive Periods in Which Only the Debtor May File a Plan and Solicit Acceptances and (II) Permitting FitLife Brands, Inc. to File an Alternative Plan and Disclosure Statement

Docket 349

Tentative Ruling:

With respect to the pending motion, the Court will take into account the following factors to determine whether there is cause to terminate the debtors' exclusive period to obtain acceptances of their chapter 11 plan:

1. the size and complexity of these cases;
2. the necessity of sufficient time to permit the debtors to negotiate a plan of reorganization and to prepare adequate information;
3. the existence of good faith progress toward reorganization;
4. the fact that the debtors are paying their bills as they become due;
5. whether the debtors have demonstrated reasonable prospects for filing a viable plan;
6. whether the debtors have made progress in negotiations with their creditors;
7. the amount of time which has elapsed in the cases;
8. whether the debtors are seeking an extension of exclusivity in order to pressure creditors to submit to the debtors' reorganization demands; and
9. whether an unresolved contingency exists.

In re Energy Conversion Devices, Inc., 474 B.R. 503, 507 (Bankr. E.D. Mich. 2012)

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CONT... **Irwin Naturals and Irwin Naturals Inc**

Chapter 11

(denying motion of Official Committee of Unsecured Creditors to terminate exclusivity, within debtors' initial plan exclusivity periods and following court's entry of order granting preliminary approval of debtors' disclosure statement), *citing In re Dow Corning Corp.*, 208 B.R. 661, 664-65 (Bankr. E.D. Mich. 1997). *See also In re Henry Mayo Newhall Memorial Hosp.*, 282 B.R. 444 (B.A.P. 9th Cir. 2002) (affirming grant of extension of exclusivity periods in case of nonprofit debtor; **in addition to** factors set forth in *Dow Corning Corp.*, court found cause as it was debtor's first extension and debtor was not "depriving the Committee of material or relevant information"). "Statements made by creditors and parties in interest that they [are] prepared to offer more favorable plans if the court were to terminate the exclusivity period" does not constitute sufficient cause "to cut short the debtor's window of opportunity opened by Congress."*In re Geriatrics Nursing Home, Inc.*, 187 B.R. 128, 134 (D. N.J. 1995)(reversing decision to terminate debtors' exclusivity period to obtain acceptances of debtors' chapter 11 plan; debtors' chapter 11 plan provided for payment of secured debt over a ten-year period with a final balloon payment due upon maturity, and for the payment of unsecured creditors' claims in full over five years without interest).

Party Information

Debtor(s):

Irwin Naturals

Represented By

Joseph Axelrod

Susan K Seflin

Jessica Wellington

Ashley M Teesdale

Jonathan Seligmann Shenson

Jessica L Bagdanov

Joint Debtor(s):

Irwin Naturals Inc

Represented By

Susan K Seflin

Jessica Wellington

DAI US HOLDCO INC

Represented By

Susan K Seflin

Jessica Wellington

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CONT... Irwin Naturals and Irwin Naturals Inc

Chapter 11

5310 Holdings, LLC

Represented By
Susan K Sefflin
Jessica Wellington

Movant(s):

FitLife Brands, Inc.

Represented By
Ronghua Sophia Wang

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1:24-11323 Irwin Naturals and Irwin Naturals Inc

Chapter 11

#8.00 First Amended Disclosure Statement Hearing Describing Debtors' Chapter 11 Plan of Reorganization

fr. 1/08/25; 1/22/25(stip); 2/5/25(stip)

Docket 287

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Irwin Naturals

Represented By

Joseph Axelrod

Susan K Seflin

Jessica Wellington

Ashley M Teesdale

Jonathan Seligmann Shenson

Jessica L Bagdanov

Joint Debtor(s):

5310 Holdings, LLC

Represented By

Susan K Seflin

DAI US HOLDCO INC

Represented By

Susan K Seflin

Irwin Naturals Inc

Represented By

Susan K Seflin

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1:24-11323 Irwin Naturals and Irwin Naturals Inc

Chapter 11

#9.00 Status Conference Re: Chapter 11 Case

fr. 10/31/24; 11/4/24; 11/7/24; 1/8/25; 1/22/25(stip); 2/5/25(stip)

Docket 1

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Irwin Naturals

Represented By
Joseph Axelrod
Susan K Seflin
Jessica Wellington
Ashley M Teesdale

Joint Debtor(s):

DAI US HOLDCO INC

Represented By
Susan K Seflin

Irwin Naturals Inc

Represented By
Susan K Seflin

5310 Holdings, LLC

Represented By
Susan K Seflin

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1:25-10168 Elsa Cazares

Chapter 7

#10.00 Debtor's Motion to 1. Vacate the order of dismissal entered 2/3/25; and
2. Reinstate the case

Docket 11

Tentative Ruling:

As set forth below, the Court will continue the hearing in order for the debtor to file all of the missing case commencement documents. Contrary to the Local Bankruptcy Rules, the debtor did not attach these documents as exhibits to the motion.

I. BACKGROUND

On January 30, 2025, Elsa Cazares ("Debtor") filed, as one docket entry, the following documents, initiating the above-captioned chapter 7 case (the "Case"): (1) a voluntary chapter 7 petition, and (2) verification of master mailing list of creditors. *See* doc. 1. Later that day, Debtor filed her statement about her social security number [doc. 2] and certificate of credit counseling [doc. 3]. The initial section 341(a) meeting of creditors (the "Meeting of Creditors") was scheduled for February 26, 2025.

A. *The Dismissal Notice, Deficiency Notice and Order to Comply*

The same day, the Court entered: (1) a *Notice of Dismissal of Case if Required Documents are Not Filed or Signed* (the "Dismissal Notice") [doc. 5]; (2) a *Case Commencement Deficiency Notice* (the "Deficiency Notice") [doc. 1]; and (3) an *Order to Comply with Bankruptcy Rule 1007 and Notice of Intent to Dismiss Case* (the "Order to Comply") [doc. 1].

The Dismissal Notice stated that Debtor's physical street address was missing, and that page 2 of voluntary petition was not included in doc. 1. The Dismissal Notice advised Debtor to file the voluntary petition, with Debtor's holographic signature within 72 hours, otherwise the Case would be dismissed. The Deficiency Notice provided that: (1) the statement of related cases (the "Statement of Related Cases") must be filed by February 13, 2025; (2) the statement of intention for individuals

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Elsa Cazares

Chapter 7

filing under chapter 7 (the "Statement of Intention") must be filed by March 1, 2025; and (3) the Case may be dismissed if Debtor did not file the Statement of Related Case and the Statement of Intention by their respective deadlines. The Order to Comply provided that the Court would dismiss the Case without further notice unless Debtor filed by February 13, 2025, either: (a) schedules A/B through J, the Declaration About an Individual Debtor's Schedules, and the Statement of Financial Affairs; or (b) a motion for an order extending the time to file such documents.

Debtor's counsel was served, via NEF, with copies of the Dismissal Notice, the Deficiency Notice and the Order to Comply. On February 1, 2025, Debtor was served, by U.S. mail, a copy of the Dismissal Notice. *See* doc. 9.

Debtor did not comply with the Dismissal Notice, Deficiency Notice, or Order to Comply. On February 3, 2025, the Court entered its *Order and Notice of Dismissal for Failure to File Initial Petition Documents* (the "Dismissal Order") [doc. 10].

B. The Motion

On February 3, 2025, Debtor filed the Motion. In the Motion, Debtor requests that the Court vacate the Dismissal Order and states that she did not cure the deficiencies because of counsel's error and mis-calendaring. Accompanying the Motion is a declaration by Debtor's counsel, Jaime A. Cuevas, Jr., in which Debtor's counsel states under penalty of perjury that the explanation for failure to timely file the required documents was because of a calendaring error on his part.

To date, Debtor has not filed an amended voluntary petition with Debtor's physical street address and with Debtor's holographic signature appearing on page 2 of the petition, schedules A/B through J, the Declaration About an Individual Debtor's Schedules, the Statement of Financial Affairs, the Statement of Related Cases, the Disclosure of Compensation of Attorney for Debtor, the Declaration by Debtor(s) as to Whether Income was Received From an Employer within 60 Days of the Petition Date, or the Statement of Intention (collectively, the "Remaining Case Commencement Documents").

As of February 27, 2025, no response to the Motion has been filed.

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CONT... Elsa Cazares

Chapter 7

II. DISCUSSION

Pursuant to LBR 1017-2(c)(1):

Any motion requesting that the dismissal of a case for failure to timely file a required document...be vacated **must include as exhibits to the motion all of the documents that were not timely filed and must be supported by a declaration under penalty of perjury establishing a sufficient explanation why the documents were not timely filed.** The motion may be ruled on without further notice or hearing pursuant to LBR 9013-1(q).

LBR 1017-2(c)(1) (emphasis added).

The Motion does not comply with LBR 1017-2(c). The Case was dismissed because Debtor did not file the Remaining Case Commencement Documents, which Debtor did not attach as an exhibit to the Motion.

III. CONCLUSION

The Court will continue the hearing on the Motion to be held at **1:30 p.m. on March 19, 2025**. By no later than **March 12, 2025**, Debtor must file the Remaining Case Commencement Documents.

Appearances on March 5, 2025 are excused.

The Court will prepare the order.

Party Information

Debtor(s):

Elsa Cazares

Represented By
Jaime A Cuevas Jr.

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CONT... Elsa Cazares

Chapter 7

Trustee(s):

Jeremy W. Faith (TR)

Pro Se

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2:00 PM

1:21-11450 Roberto C. Hernandez

Chapter 11

#11.00 Post confirmation status conference re chapter 11 subchapter V case

fr. 10/21/21; 12/9/21; 1/27/22; 3/24/22; 5/26/22; 6/9/22; 6/23/22;
7/22/22; 9/15/22; 12/22/22; 2/10/23; 2/23/23; 3/16/23; 7/27/23; 1/25/24;
7/18/24; 8/8/24; 3/6/25

Docket 1

*** VACATED *** REASON: Hearing continued to 3/12/25 at 2:00 PM.

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Roberto C. Hernandez

Represented By
Raymond H. Aver

Trustee(s):

John-Patrick McGinnis Fritz (TR)

Pro Se

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2:00 PM

1:22-11514 Victor F. Alba

Chapter 11

#12.00 Post confirmation status conference re: chapter 11 Subchapter V case
fr. 2/23/23; 4/20/23; 7/13/23; 10/19/23; 2/22/24; 7/18/24; 8/8/24; 3/6/25

Docket 1

***** VACATED *** REASON: Final Decree Order entered 1/14/25 [Dkt. 217]**

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Victor F. Alba

Represented By
Crystle Jane Lindsey

Trustee(s):

John-Patrick McGinnis Fritz (TR)

Pro Se

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1:24-11956 Olivia J Studios LLC

Chapter 11

#13.00 Motion to Employ Thomas B. Ure as General Bankruptcy
Counsel Pursuant to Local Bankruptcy Rule 2014-1 and
11 U.S.C. 327(a) and 330

fr. 1/29/25

Docket 17

*** VACATED *** REASON: Hearing continued to 3/12/25 at 2:00 PM.

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Olivia J Studios LLC

Represented By
Thomas B Ure

Trustee(s):

John-Patrick McGinnis Fritz (TR)

Pro Se

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1:24-11956 Olivia J Studios LLC

Chapter 11

#14.00 Status conference re: Chapter 11 Subchapter V Voluntary Petition
fr. 1/15/25; 1/29/25

Docket 1

***** VACATED *** REASON: Hearing continued to 3/12/25 at 2:00 PM.**

Tentative Ruling:

- NONE LISTED -

Party Information

Debtor(s):

Olivia J Studios LLC

Represented By
Thomas B Ure

Trustee(s):

John-Patrick McGinnis Fritz (TR)

Pro Se