UNITED STATES BANKRUPTCY COURT
Eastern District of California
Honorable Jennifer E. Niemann
Hearing Date: Wednesday, May 20, 2026
Department A – Courtroom #11
Fresno, California

Unless otherwise ordered, all matters before the Honorable Jennifer E. Niemann shall be simultaneously: (1) **In Person** at Courtroom #11, (2) via **ZoomGov Video**, (3) via **ZoomGov Telephone**, and (4) via **CourtCall**. You may choose any of these options unless otherwise ordered or stated below.

All parties who wish to appear at a hearing remotely must sign up by 4:00 p.m. **one business day** prior to the hearing. Information regarding how to sign up can be found on the **Remote Appearances** page of our website at https://www.caeb.uscourts.gov/Calendar/CourtAppearances. Each party who has signed up will receive a Zoom link or phone number, meeting I.D., and password via e-mail.

If the deadline to sign up has passed, parties who wish to appear remotely must contact the Courtroom Deputy for the Department holding the hearing.

Please also note the following:

- Parties in interest may connect to the video or audio feed free of charge and should select which method they will use to appear when signing up.
- Members of the public and the press appearing by ZoomGov may only listen in to the hearing using the zoom telephone number. Video appearances are not permitted.
- Members of the public and the press may not listen in to trials or evidentiary hearings, though they may appear in person in most instances.

To appear remotely for law and motion or status conference proceedings, you must comply with the following guidelines and procedures:

1. Review the Pre-Hearing Dispositions prior to appearing at the hearing.
2. Parties appearing via CourtCall are encouraged to review the CourtCall Appearance Information.

If you are appearing by ZoomGov phone or video, please join at least 10 minutes prior to the start of the calendar and wait with your microphone muted until the matter is called.

Unauthorized Recording is Prohibited: Any recording of a court proceeding held by video or teleconference, including "screen shots" or other audio or visual copying of a hearing is prohibited. Violation may result in sanctions, including removal of court-issued media credentials, denial of entry to future hearings, or any other sanctions deemed necessary by the court. For more information on photographing, recording, or broadcasting Judicial Proceedings, please refer to Local Rule 173(a) of the United States District Court for the Eastern District of California.

INSTRUCTIONS FOR PRE-HEARING DISPOSITIONS

Each matter on this calendar will have one of three possible designations: No Ruling, Tentative Ruling, or Final Ruling. These instructions apply to those designations.

No Ruling: All parties will need to appear at the hearing unless otherwise ordered.

Tentative Ruling: If a matter has been designated as a tentative ruling it will be called, and all parties will need to appear at the hearing unless otherwise ordered. The court may continue the hearing on the matter, set a briefing schedule, or enter other orders appropriate for efficient and proper resolution of the matter. The original moving or objecting party shall give notice of the continued hearing date and the deadlines. The minutes of the hearing will be the court's findings and conclusions.

Final Ruling: Unless otherwise ordered, there will be no hearing on these matters. The final disposition of the matter is set forth in the ruling and it will appear in the minutes. The final ruling may or may not finally adjudicate the matter. If it is finally adjudicated, the minutes constitute the court's findings and conclusions.

Orders: Unless the court specifies in the tentative or final ruling that it will issue an order, the prevailing party shall lodge an order within 14 days of the final hearing on the matter.

THE COURT ENDEAVORS TO PUBLISH ITS RULINGS AS SOON AS POSSIBLE. HOWEVER, CALENDAR PREPARATION IS ONGOING AND THESE RULINGS MAY BE REVISED OR UPDATED AT ANY TIME PRIOR TO 4:00 P.M. THE DAY BEFORE THE SCHEDULED HEARINGS. PLEASE CHECK AT THAT TIME FOR POSSIBLE UPDATES.

9:30 AM

1. 26-11617-A-11 **IN RE: AMIREPAIR I INC.**
LNH-2

CONTINUED RE: MOTION FOR ORDER AUTHORIZING PREPETITION PRIORITY WAGES AND RELATED WITHHOLDINGS PAID ON APRIL 20 FOR THE PREPETITION PERIOD APRIL 1-APRIL 9
4-22-2026 [28]

AMIREPAIR I INC./MV
LISA HOLDER/ATTY. FOR DBT.

TENTATIVE RULING: This matter will proceed as scheduled.

DISPOSITION: Granted.

ORDER: The minutes of the hearing will be the court's findings and conclusions. The Moving Party shall submit a proposed order after the hearing.

This motion was filed and served on at least 14 days' notice prior to the hearing date pursuant to Local Rule of Practice ("LBR") 9014-1(f)(2) and will proceed as scheduled. The court previously continued the hearing to permit the debtor to supplement the record. Order, Doc. #45. Unless opposition is presented at the hearing, the court intends to enter the respondents' defaults and grant the motion. If opposition is presented at the hearing, the court will consider the opposition and whether further hearing is proper pursuant to LBR 9014-1(f)(2). The court will issue an order if a further hearing is necessary.

Amirepair I, Inc. dba Precision Automotive Paint & Collision ("DIP"), the chapter 11 debtor and debtor-in-possession, moves the court for an order authorizing DIP to pay pre-petition priority wage claims owed to employees for the period of April 1, 2026 through April 9, 2026. Doc. #28. DIP operates an automotive repair, paint, and collision business and currently employs five employees in its business operations, including two insiders. Decl. of Ashley Miller, Doc. #30. DIP's employees are paid twice monthly. Id. The last full pay period prior to the petition date ended on March 31, 2026. Id. The next payroll covered the time period from April 1, 2026 through April 15, 2026, which was paid on April 20, 2026. Because DIP's petition was filed on April 10, 2026, DIP requests the court retroactively authorize payment of wages and benefits in the amount of $9,334.76 for the pre-petition period of April 1, 2026 through April 9, 2026. Id. No single payment of pre-petition wages exceeds the priority cap of 11 U.S.C. § 507. Id.

This court interprets the bankruptcy court's equitable powers under 11 U.S.C. § 105(a) to permit pre-petition wage claims not to exceed the priority amount to be paid prior to confirmation of a plan. See In re Adams Apple, 829 F.2d 1484, 1490 (9th Cir. 1987) (in dictum noting the payment of pre-petition wages to key employees prior to confirmation of a plan when necessary for the debtor's rehabilitation).

To establish the presence of exceptional circumstances permitting retroactive approval, the moving party must (1) satisfactorily explain its failure to seek prior authorization or otherwise established that it acted in good faith when it failed to seek prior authorization; (2) demonstrate that the unauthorized

action benefited the bankrupt estate in a significant manner, and (3) demonstrate that the untimely request otherwise satisfies the express requirements for such approval prescribed by the Bankruptcy Code. Sherman v. Harbin (In re Harbin), 486 F.3d 510, 522-23 (9th Cir. 2007) (citations omitted).

Based on the evidence before the court, the court finds good cause exists under 11 U.S.C. § 105 to authorize DIP to pay pre-petition priority wage claims owed to employees for the period of April 1, 2026 through April 9, 2026. Payment of pre-petition wages is necessary for DIP to retain its employees and continue its business operations. Miller Decl., Doc. #30. DIP believes that the uninterrupted payment of wages and the honoring of employee benefits is vital to DIP maintaining its employees. Id. No single payment of pre-petition wages exceeds the priority cap of 11 U.S.C. § 507. Id.

The court finds that DIP has satisfactorily explained its failure to obtain court approval prior to paying the pre-petition wages. Specifically, it is very important for DIP to retain its employees and to promptly pay its employees post-petition. DIP's counsel believed she needed to have the specific amount of the pre-petition payroll prior to filing a motion to approve payment of pre-petition wages, which she did not receive in sufficient time to seek court approval for the payment of pre-petition wages prior to DIP making those payments on April 20, 2026. Decl. of Lisa Holder, Doc. #49. Moreover, the principals of DIP were overwhelmed by the emergency bankruptcy filing and were unable to obtain court authorization prior to paying DIP's employees for all wages owed on April 20, 2026. Id. DIP's employees have benefited DIP's estate by continuing to work for DIP post-petition, in part because DIP's employees have been paid timely. Miller Decl., Doc. #30. In addition, approval of the pre-petition wages is consistent with the Bankruptcy Code.

Accordingly, pending opposition being raised at the hearing, the motion will be GRANTED.

2. 26-10737-A-11 **IN RE: ALORIA VINEYARDS, LLC**
CAE-1

CONTINUED STATUS CONFERENCE RE: CHAPTER 11 VOLUNTARY PETITION
2-24-2026 [1]

DAVID FOYIL/ATTY. FOR DBT.

NO RULING.

3. 26-10737-A-11 **IN RE: ALORIA VINEYARDS, LLC**
DEF-3

MOTION TO EMPLOY DAVID FOYIL AS ATTORNEY(S)
5-1-2026 [41]

ALORIA VINEYARDS, LLC/MV
DAVID FOYIL/ATTY. FOR DBT.

TENTATIVE RULING: This matter will proceed as scheduled.

DISPOSITION: Granted in part; employment approved as of April 1, 2026.

ORDER: The minutes of the hearing will be the court's findings and conclusions. The Moving Party will submit a proposed order after the hearing.

This motion was filed and served on at least 14 days' notice prior to the hearing date pursuant to Local Rule of Practice ("LBR") 9014-1(f)(2) and will proceed as scheduled. Unless opposition is presented at the hearing, the court intends to enter the respondents' defaults and grant the motion in part. If opposition is presented at the hearing, the court will consider the opposition and whether further hearing is proper pursuant to LBR 9014-1(f)(2). The court will issue an order if a further hearing is necessary.

Debtor in possession Aloria Vineyards, LLC ("Debtor" or "DIP") moves pursuant to 11 U.S.C. § 327(a) for authorization to employ David Foyil, Esq. of Equal Justice Law Group ("Counsel") to serve as general bankruptcy counsel in connection with DIP's chapter 11 bankruptcy case. Doc. #41.

Section 1107 of the Bankruptcy Code gives DIP all the rights and powers of a trustee and requires that DIP perform all the functions and duties of a trustee, subject to certain exceptions not applicable here. 11 U.S.C. § 1107. Section 327(a) of the Bankruptcy Code permits DIP to employ, with court approval, professionals "that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist" DIP in carrying out DIP's duties under the Bankruptcy Code. 11 U.S.C. § 327(a). The burden is on the applicant seeking to be employed under section 327(a) of the Bankruptcy Code to come forward with facts pertinent to the proposed professional's eligibility and to make full, candid and complete disclosures to the court. Fed. R. Bankr. P. 2014(a); In re B.E.S. Concrete Products, Inc., 93 B.R. 228, 237 (Bankr. E.D. Cal. 1998).

DIP selected Counsel pre-petition because of Counsel's considerable experience and familiar with the affairs of Debtor as it related to this chapter 11 proceeding. Doc. #41. Counsel's proposed services including Counsel's engagement to prepare, file and administer a chapter 11 bankruptcy case for DIP in the Eastern District of California. Decl. of Robert Hendriks, Doc. #43; Decl. of David Foyil, Doc. #44. Counsel's proposed employment provides that DIP has paid $7,500.00 upfront to Counsel as a retainer for legal services to be rendered in this case with the remaining balance of $10,500.00 to be paid through the chapter 11 plan. Id. Any additional compensation shall be subject to application and approval by the Court in accordance with 11 U.S.C. §§ 330 and 331 and applicable bankruptcy rules. Id.

Counsel has verified that he has no connection with DIP, its creditors, attorneys, accountants, any other party in interest, or the United States Trustee. Foyil Decl., Doc. #44. Counsel believes he and his firm are disinterested persons as defined in 11 U.S.C. § 101(14). Doc. #41; Foyil Decl.,

Doc. #44. After review of the evidence, the court finds that Counsel does not represent or hold an adverse interest to DIP or to the estate with respect to the matter on which Counsel is to be employed.

LBR 2014-1(b)(2) states that "[a]ll requests for retroactive authorization for employment exceeding 30 days duration must be set for hearing, must show exceptional circumstances, must satisfactorily explain the applicant's failure to receive prior judicial approval, and must demonstrate that the applicant's services benefited the bankruptcy estate in a significant manner."

While the motion for an order approving employment is presumed to relate back to 30 days before the filing of the application, it appears that the employment application seeks approval of general bankruptcy counsel effective February 24, 2026 without Counsel showing exceptional circumstances, satisfactorily explaining Counsel's failure to receive prior approval, or demonstrating Counsel's services benefited the bankruptcy estate when the retroactive effective date for employment exceeds 30 days prior to the date of the motion. The court concludes that Counsel did not properly seek approval to employ Counsel retroactively to February 24, 2026 to satisfy LBR 2014-1(b)(2).

In addition, it appears that Counsel seeks pre-approval for the payment of $18,000 in attorneys' fees and expenses. While such a request may be allowed in a chapter 13 case under LBR 2016-1, the court will not pre-approve attorneys' fees and expenses for general bankruptcy counsel in a chapter 11 case. All fees and expenses to be paid to Counsel in this bankruptcy case may only be paid upon court order after notice and a hearing.

Accordingly, pending opposition being raised at the hearing, the court will GRANT IN PART DIP's motion to employ Counsel. DIP will be authorized to employ Counsel, and the effective date of such employment shall be April 1, 2026 without prejudice to Counsel seeking to be employed prior to that date upon the appropriate showing. The court is not approving or otherwise authorizing the hourly rate for services of Counsel or pre-approving the payment of any attorneys' fees and expenses. The order authorizing employment of Counsel shall specify that any compensation or reimbursement from the estate is subject to the court's approval pursuant to 11 U.S.C. § 330(a).

4. 26-10737-A-11 **IN RE: ALORIA VINEYARDS, LLC**
DEF-4

MOTION TO USE CASH COLLATERAL
5-1-2026 [47]

ALORIA VINEYARDS, LLC/MV
DAVID FOYIL/ATTY. FOR DBT.

NO RULING.

5. 26-10638-A-11 **IN RE: FRIEDENBACH FAMILY FARMS LLC**
CAE-1

CONTINUED STATUS CONFERENCE RE: CHAPTER 11 VOLUNTARY PETITION
2-17-2026 [1]

PETER SAUER/ATTY. FOR DBT.

NO RULING.

6. 26-10638-A-11 **IN RE: FRIEDENBACH FAMILY FARMS LLC**
FW-2

CONTINUED MOTION TO USE CASH COLLATERAL
2-18-2026 [5]

FRIEDENBACH FAMILY FARMS LLC/MV
PETER SAUER/ATTY. FOR DBT.
RESPONSIVE PLEADING

NO RULING.

7. 26-11640-A-11 **IN RE: SARV INVESTMENTS LLC**
CAE-1

ORDER TO SHOW CAUSE WHY CASE SHOULD NOT BE DISMISSED
4-16-2026 [7]
DISMISSED 5/12/26

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Dropped as moot.

NO ORDER REQUIRED.

An order dismissing this case was entered on May 12, 2026. Doc. #27. Therefore, this order to show cause is DROPPED AS MOOT.

8. 26-10469-A-12 **IN RE: MCCALL'S NURSERIES, INC.**
CAE-1

CONTINUED STATUS CONFERENCE RE: CHAPTER 12 VOLUNTARY PETITION
2-3-2026 [1]

RILEY WALTER/ATTY. FOR DBT.
RESPONSIVE PLEADING

NO RULING.

9. 26-11488-A-11 **IN RE: SHRI JAI RANCHHODRAI, INC.**

ORDER TO SHOW CAUSE FOR FAILURE TO UPDATE CONTACT INFORMATION IN PACER
4-20-2026 [19]

SIMRAN SEKHON/ATTY. FOR DBT.

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: The order to show cause will be vacated.

ORDER: The court will issue an order.

The record shows that the incorrect contact information was updated by the debtor's counsel. Therefore, this order to show cause will be VACATED. No appearance is necessary.

10. 26-11488-A-11 **IN RE: SHRI JAI RANCHHODRAI, INC.**
CAE-1

STATUS CONFERENCE RE: CHAPTER 11 VOLUNTARY PETITION
4-1-2026 [1]

SIMRAN SEKHON/ATTY. FOR DBT.

NO RULING.

The Order re Chapter 11 Status Conference and Notice Thereof (Doc. #7), issued by this court on April 3, 2026 and served on the debtor and counsel for the debtor on April 5, 2026 (Doc. #8), requires the debtor to file and serve a status report at least 14 days prior to the date of the initial status conference. The debtor has not filed the initial status report. At the initial status conference, counsel for the debtor should be prepared to explain to the court why an initial status report was not filed timely as ordered by the court.

11. 23-23996-A-11 **IN RE: 9250 BIG HORN HOLDINGS, INC.**
CAE-1

CONTINUED STATUS CONFERENCE RE: CHAPTER 11 VOLUNTARY PETITION
11-7-2023 [1]

GABRIEL LIBERMAN/ATTY. FOR DBT.

NO RULING.

12. 23-23996-A-11 **IN RE: 9250 BIG HORN HOLDINGS, INC.**
DL-8

CONTINUED MOTION FOR APPROVAL OF AMENDED MOTION/APPLICATION FOR APPROVAL OF AMENDED DISCLOSURE STATEMENT FILED BY TRUSTEE WALTER R. DAHL
4-2-2026 [369]

WALTER DAHL/MV
GABRIEL LIBERMAN/ATTY. FOR DBT.
WALTER DAHL/ATTY. FOR MV.
RESPONSIVE PLEADING

NO RULING.

13. 23-23996-A-11 **IN RE: 9250 BIG HORN HOLDINGS, INC.**
DL-9

MOTION MODIFY TRUSTEE'S PLAN OF REORGANIZATION DATED APRIL 1, 2026 AND/OR MOTION TO ESTABLISH DATES AND TIMES RELATING TO PLAN OF REORGANIZATION CONFIRMATION PROCESS
5-6-2026 [393]

WALTER DAHL/MV
GABRIEL LIBERMAN/ATTY. FOR DBT.
WALTER DAHL/ATTY. FOR MV.

TENTATIVE RULING: This matter will proceed as scheduled.

DISPOSITION: Granted.

ORDER: The minutes of the hearing will be the court's findings and conclusions. The Moving Party shall submit a proposed order after the hearing.

This motion was filed and served on at least 14 days' notice prior to the hearing date pursuant to Local Rule of Practice ("LBR") 9014-1(f)(2) and will proceed as scheduled. Unless opposition is presented at the hearing, the court intends to enter the respondents' defaults and grant the motion. If opposition is presented at the hearing, the court will consider the opposition and whether further hearing is proper pursuant to LBR 9014-1(f)(2). The court will issue an order if a further hearing is necessary.

By this motion, Walter R. Dahl ("Trustee"), the chapter 11 trustee for the bankruptcy estate of 9250 Big Horn Holdings, Inc. ("Debtor"), seeks (1) authorization to modify Trustee's proposed chapter 11 plan of reorganization dated April 1, 2026 ("Plan"), and (2) reduce the time required for notice of the time to object to the proposed disclosure statement as well as voting on the Plan. Doc. #393. Specifically, Trustee seeks to reduce the time to: (1) file a supplement to the disclosure statement to May 11, 2026 at noon, with a deadline for filing any opposition to that supplement of May 18, 2026 at noon, and a hearing to approve the disclosure statement set for May 20, 2026 at 9:30 a.m.; and (2) serve the Plan and disclosure statement on May 22, 2026, with a deadline for filing any ballots and objections to confirmation on June 3, 2026, and a confirmation hearing held on June 10, 2026 at 9:30 a.m. Id.

Section 1127(a) of the Bankruptcy Code permits a plan proponent to modify a plan at any time prior to confirmation, so no court authorization is required with respect to the first request in the motion. 11 U.S.C. § 1127(a).

Federal Rule of Bankruptcy Procedure ("Rule") 2002(b)(1) requires at least 28 days' notice of the time to file an objection to and the time of a hearing to consider approving a disclosure statement. Likewise, Rule 2002(b)(2) requires at least 28 days' notice of the time to file an objection to and the time of a hearing to consider confirming a chapter 11 plan. With certain exceptions not applicable here, Rule 9006(c) permits the court for cause to reduce the 28-day notice period set forth in Rule 2002(b)(1) and (b)(2).

Here, the court finds cause to reduce the 28-day notice period set forth in Rule 2002(b)(1) and (b)(2). The Plan embodies a settlement with one of Debtor's secured creditors, Column, N.A. ("Column"), by which Column has agreed to reduce its secured claim to a sum certain so long as Trustee pays Column the agreed amount on or before June 30, 2026. Due to the recent change in counsel for Debtor's equity holder, Dr. Mahmoud Khattab, and the resulting delay in approval of the disclosure statement, Trustee needs a reduction in the time for noticing the confirmation hearing and the deadline to file objections to confirmation of the Plan in order to meet the June 30 deadline. The court notes that there are only three impaired classes under the Plan: Classes 2.3 and 2.4, each consisting of a secured claim held by Column; and Class 3.2, consisting of the subordinated unsecured claim held by Dr. Khattab. Plan, Doc. #367. Both Column and Dr. Khattab have been very active in approval of Trustee's disclosure statement, so reducing the time for both parties to review and vote on the proposed Plan will not prejudice the rights of either party to fully consider the proposed Plan prior to voting on the Plan.

Accordingly, pending opposition being raised at the hearing, the court will GRANT the motion and shorten the deadlines required under Rule 2002(b)(1) and (b)(2) in the manner set forth in the motion.

11:00 AM

1. 26-11036-A-7 **IN RE: KELLY DAVIS**

PRO SE REAFFIRMATION AGREEMENT WITH WESTLAKE SERVICES, LLC
5-1-2026 [18]

NO RULING.

2. 26-10784-A-7 **IN RE: MARY/HOMER MARCHBANKS**

PRO SE REAFFIRMATION AGREEMENT WITH GLOBAL LENDING SERVICES LLC
4-30-2026 [16]

ANTHONY ROTHMAN/ATTY. FOR DBT.

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Dropped.

ORDER: The court will issue an order.

The debtors' counsel will inform the debtors that no appearance is necessary.

The court is not approving or denying approval of the reaffirmation agreement. The debtors were represented by counsel when they entered into the reaffirmation agreement. Pursuant to 11 U.S.C. §524(c)(3), if the debtor is represented by counsel, the agreement must be accompanied by an affidavit of the debtor's attorney attesting to the referenced items before the agreement will have legal effect. In re Minardi, 399 B.R. 841, 846 (Bankr. N.D. Okla. 2009). The reaffirmation agreement, in the absence of a declaration by the debtors' counsel, does not meet the requirements of 11 U.S.C. §524(c) and is not enforceable. The debtors shall have 14 days to refile a reaffirmation agreement properly signed and endorsed by their attorney.

3. 26-11586-A-7 **IN RE: CHANNEL MARTIN**

PRO SE REAFFIRMATION AGREEMENT WITH BRIDGECREST ACCEPTANCE CORPORATION
4-29-2026 [17]

NO RULING.

1. 26-10601-A-7 **IN RE: T.G.S. TRANSPORTATION, INC**
RPM-1

MOTION FOR RELIEF FROM AUTOMATIC STAY
4-20-2026 [35]

PACCAR FINANCIAL CORP./MV
PETER FEAR/ATTY. FOR DBT.
RANDALL MROCZYNSKI/ATTY. FOR MV.

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Granted.

ORDER: The Moving Party shall submit a proposed order in conformance with the ruling below.

This motion was set for hearing on at least 28 days' notice prior to the hearing date as required by Local Rule of Practice ("LBR") 9014-1(f)(1). The failure of creditors, the debtor, the U.S. Trustee, or any other party in interest to file written opposition at least 14 days prior to the hearing as required by LBR 9014-1(f)(1)(B) may be deemed a waiver of any opposition to the granting of the motion. Cf. Ghazali v. Moran, 46 F.3d 52, 53 (9th Cir. 1995). Further, because the court will not materially alter the relief requested by the moving party, an actual hearing is unnecessary. See Boone v. Burk (In re Eliapo), 468 F.3d 592 (9th Cir. 2006). Therefore, the defaults of the above-mentioned parties in interest are entered and the matter will be resolved without oral argument. Upon default, factual allegations will be taken as true (except those relating to amount of damages). Televideo Systems, Inc. v. Heidenthal, 826 F.2d 915, 917 (9th Cir. 1987). Constitutional due process requires a movant make a *prima facie* showing that they are entitled to the relief sought, which the movant has done here.

The movant, PACCAR Financial Corp. ("Movant"), seeks relief from the automatic stay under 11 U.S.C. § 362(d)(1) and (d)(2) to permit Movant to proceed under applicable non-bankruptcy law to enforce its remedies to dispose of the following collateral: (1) 2020 Kenworth T680, VIN: 1XKYDP9X1LJ416223; (2) 2020 Kenworth T680, VIN: 1XKYDP9X3LJ416224; (3) 2020 Kenworth T680, VIN: 1XKYDP9X5LJ416225; (4) 2020 Kenworth T680, VIN: 1XKYDP9X7LJ416226; (5) 2024 Kenworth T680, VIN: 1XKYDP9X7RJ351192; (6) 2024 Kenworth T680, VIN: 1XKYDP9X9RJ351193; (7) 2024 Kenworth T680, VIN: 1XKYDP9X0RJ351194; (8) 2024 Peterbilt 579, VIN: 1XPBDP9X0RD600916 (collectively, the "Collateral"). Doc. #35.

Debtor T.G.S. Transportation, Inc. ("Debtor") filed this chapter 7 case on February 13, 2026. Doc. #1. Pre-petition, on March 18, 2021, August 24, 2023 and January 10, 2024, Movant and Debtor entered into three (3) security agreement retail installment contracts (collectively, the "Contracts") for the purchase of the Collateral. Decl. of Linda Markle, Doc. #38. Pursuant to the Contracts, Movant's indebtedness under the Contracts is fully cross-collateralized by the Collateral. Id. Debtor defaulted under the terms of the Contracts by failing to make monthly payments and is in default in monthly payments in the total amount of $150,530.42. Id. Debtor surrendered possession of the Collateral to Movant pre-petition. Id. Pursuant to the Contracts, Movant elected to accelerate the balance due upon default of which the principal balance was $836,324.55 as of April 20, 2025. Id.; Ex. A, Doc. #39. Movant now

seeks relief from the stay to allow Movant to foreclose on the Collateral in its possession and to apply the proceeds from the disposition of the Collateral to its pre-petition indebtedness.

11 U.S.C. § 362(d)(1) allows the court to grant relief from the stay for cause, including the lack of adequate protection. "Because there is no clear definition of what constitutes 'cause,' discretionary relief from the stay must be determined on a case by case basis." In re Mac Donald, 755 F.2d 715, 717 (9th Cir. 1985).

11 U.S.C. § 362(d)(2) allows the court to grant relief from the stay if the debtor does not have any equity in such property and such property is not necessary to an effective reorganization.

After review of the included evidence, the court finds that "cause" exists to lift the stay because Debtor is in default under the Contracts, and the entire principal amount is due under the Contracts. Markle Decl., Doc. #38. Movant has already repossessed the Collateral and needs relief from stay in order to proceed with disposing of the Collateral in its possession. Id. Further, Debtor's statement of financial affairs lists the Collateral as surrendered. Doc. #1.

The court also finds that Debtor does not have any equity in the Collateral and the Collateral is not necessary to an effective reorganization because Debtor is in chapter 7. The Collateral is valued at $481,400.00 and Debtor owes Movant at least $836,324.55. Markle Decl., Doc. #38.

Accordingly, the motion is GRANTED pursuant to 11 U.S.C. § 362(d)(1) and (d)(2) to permit Movant to dispose of its collateral pursuant to applicable law and to use the proceeds from its disposition to satisfy its claim. No other relief is awarded.

The 14-day stay of Fed. R. Bankr. P. 4001(a)(4) will be ordered waived because Movant has possession of the Collateral.

2. 26-10203-A-7 **IN RE: GURJIT DHALIWAL**
RH-1

MOTION FOR RELIEF FROM AUTOMATIC STAY
4-16-2026 [41]

US BANK TRUST NATIONAL ASSOCIATION/MV
DAVID JOHNSTON/ATTY. FOR DBT.
ROSEMARY HONG/ATTY. FOR MV.
CASE DISMISSED 5/11/26

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Denied as moot.

ORDER: The court will issue an order.

An order dismissing this case was entered on May 11, 2026. Doc. #48. Therefore, this motion is DENIED AS MOOT.

3. 26-11413-A-7 **IN RE: ANGEL YEPEZ**
RH-1

MOTION FOR RELIEF FROM AUTOMATIC STAY
4-20-2026 [13]

KITSAP CREDIT UNION/MV
RABIN POURNAZARIAN/ATTY. FOR DBT.
ROSEMARY HONG/ATTY. FOR MV.

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Granted.

ORDER: The Moving Party shall submit a proposed order in conformance with the ruling below.

This motion was set for hearing on at least 28 days' notice prior to the hearing date pursuant to Local Rule of Practice ("LBR") 9014-1(f)(1). The failure of creditors, the debtor, the U.S. Trustee, or any other party in interest to file written opposition at least 14 days prior to the hearing as required by LBR 9014-1(f)(1)(B) may be deemed a waiver of any opposition to the granting of the motion. Cf. Ghazali v. Moran, 46 F.3d 52, 53 (9th Cir. 1995). Further, because the court will not materially alter the relief requested by the moving party, an actual hearing is unnecessary. See Boone v. Burk (In re Eliapo), 468 F.3d 592 (9th Cir. 2006). Therefore, the defaults of the above-mentioned parties in interest are entered and the matter will be resolved without oral argument. Upon default, factual allegations will be taken as true (except those relating to amount of damages). Televideo Sys., Inc. v. Heidenthal, 826 F.2d 915, 917 (9th Cir. 1987). Constitutional due process requires a movant make a *prima facie* showing that they are entitled to the relief sought, which the movant has done here.

The movant, Kitsap Credit Union ("Movant"), seeks relief from the automatic stay under 11 U.S.C. § 362(d)(1) and (d)(2) with respect to a 2021 Dodge Durango, VIN ending in 9786 ("Vehicle"). Doc. #13.

11 U.S.C. § 362(d)(1) allows the court to grant relief from the stay for cause, including the lack of adequate protection. "Because there is no clear definition of what constitutes 'cause,' discretionary relief from the stay must be determined on a case by case basis." In re Mac Donald, 755 F.2d 715, 717 (9th Cir. 1985).

11 U.S.C. § 362(d)(2) allows the court to grant relief from the stay if the debtor does not have any equity in such property and such property is not necessary to an effective reorganization.

After review of the included evidence, the court finds that "cause" exists to lift the stay because the debtor has failed to make at least four complete pre- and post-petition payments. Movant has produced evidence that the debtor is delinquent by at least $3,365.36. Decl. of Alisa Moore, Doc. #15. According to the debtor's Statement of Intention, the Vehicle will be surrendered. Doc. #1.

The court also finds that the debtor does not have any equity in the Vehicle and the Vehicle is not necessary to an effective reorganization because the debtor is in chapter 7. Id. The Vehicle is valued at $28,620.00 and the debtor owes $47,363.94. Miller Decl., Doc. #15; Ex. 3, Doc. #16.

Accordingly, the motion is granted pursuant to 11 U.S.C. § 362(d)(1) and (d)(2) to permit Movant to dispose of its collateral pursuant to applicable law and to use the proceeds from its disposition to satisfy its claim. No other relief is awarded.

The 14-day stay of Fed. R. Bankr. P. 4001(a)(4) is ordered waived because the debtor has failed to make at least four pre- and post-petition payments to Movant and the Vehicle is a depreciating asset.

4. 26-10223-A-7 **IN RE: LETICIA HAMILTON**
PFT-1

CONTINUED OPPOSITION RE: TRUSTEE'S MOTION TO DISMISS FOR FAILURE TO APPEAR AT SEC. 341(A) MEETING
3-2-2026 [19]

RESPONSIVE PLEADING

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Overruled as moot.

ORDER: The court will issue an order.

The debtor appeared at the continued the meeting of creditors rescheduled held on May 14, 2026 at 3:00 p.m. See court docket entry on May 18, 2026. Therefore, the opposition is OVERRULED AS MOOT.

The time prescribed in Federal Rules of Bankruptcy Procedure 1017(e)(1) and 4004(a) for the chapter 7 trustee and the U.S. Trustee to object to the debtor's discharge or file motions for abuse, other than presumed abuse, under 11 U.S.C. § 707, is extended to 60 days after May 14, 2026, the date the meeting of creditors was concluded. See court docket entry on May 18, 2026.

5. 26-10727-A-7 **IN RE: CHRISTOPHER BENHAM**
PFT-1

OPPOSITION RE: TRUSTEE'S MOTION TO DISMISS FOR FAILURE TO APPEAR AT SEC. 341(A) MEETING OF CREDITORS
4-6-2026 [11]

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Conditionally denied.

ORDER: The court will issue the order.

The chapter 7 trustee's motion to dismiss is CONDITIONALLY DENIED.

The debtor shall attend the meeting of creditors rescheduled for June 16, 2026 at 3:00 p.m. If the debtor fails to do so, the chapter 7 trustee may file a declaration with a proposed order and the case may be dismissed without a further hearing.

The time prescribed in Federal Rules of Bankruptcy Procedure 1017(e)(1) and 4004(a) for the chapter 7 trustee and the U.S. Trustee to object to the

debtor's discharge or file motions for abuse, other than presumed abuse, under 11 U.S.C. § 707, is extended to 60 days after the conclusion of the meeting of creditors.

6. 26-11731-A-7 **IN RE: RICHARD STRMISKA**
FAT-1

MOTION TO COMPEL ABANDONMENT
4-30-2026 [12]

RICHARD STRMISKA/MV
FLOR DE MARIA TATAJE/ATTY. FOR DBT.

TENTATIVE RULING: This matter will proceed as scheduled.

DISPOSITION: Granted.

ORDER: The minutes of the hearing will be the court's findings and conclusions. The Moving Party shall submit a proposed order after the hearing.

This motion was filed and served on at least 14 days' notice prior to the hearing date pursuant to Local Rule of Practice ("LBR") 9014-1(f)(2) and will proceed as scheduled. While not required, the chapter 7 trustee ("Trustee") submitted an entry on the court's docket stating that he does not oppose the granting of this motion. See court docket entry on May 6, 2026. Unless opposition is presented at the hearing, the court intends to enter the defaults of the non-responding parties and grant the motion. If opposition is presented at the hearing, the court will consider the opposition and whether further hearing is proper pursuant to LBR 9014-1(f)(2). The court will issue an order if a further hearing is necessary.

Richard G. Strmiska ("Debtor"), the chapter 7 debtor in this case, moves the court to compel Trustee to abandon the estate's interest in the single-family residence located at 20588 Upper Hillview Drive, Sonora, California 95370 (the "Property"). Doc. #12. Debtor asserts that there is no non-exempt equity in the Property and the Property therefore has no value to the bankruptcy estate. Doc. #12. Trustee has no opposition to the motion. See court docket entry on May 6, 2026.

11 U.S.C. § 554(b) permits the court, on request of a party in interest and after notice and a hearing, to order the trustee to abandon property that is burdensome to the estate or of inconsequential value and benefit to the estate. Vu v. Kendall (In re Vu), 245 B.R. 644, 647 (B.A.P. 9th Cir. 2000). To grant a motion to abandon property, the bankruptcy court must find either that the property is (1) burdensome to the estate or (2) of inconsequential value and inconsequential benefit to the estate. Id. (citing Morgan v. K.C. Mach. & Tool Co. (In re K.C. Mach. & Tool Co.), 816 F.2d 238, 245 (6th Cir. 1987)). However, "an order compelling abandonment [under § 554(b)] is the exception, not the rule. Abandonment should only be compelled in order to help the creditors by assuring some benefit in the administration of each asset. . . . Absent an attempt by the trustee to churn property worthless to the estate just to increase fees, abandonment should rarely be ordered." Id. (quoting K.C. Mach. & Tool Co., 816 F.2d at 246).

Here, Debtor does not allege that the Property is burdensome to the estate. Motion, Doc. #12. Therefore, Debtor must establish that the Property is of inconsequential value and benefit to the estate. 11 U.S.C. § 554(b); Vu,

245 B.R. at 647. Debtor's Property is valued at $409,000.00 and is encumbered by a mortgage totaling $259,538.00. Schedule D, Doc. #1; Decl. of Richard G. Strmiska, Doc. #14. Under California Civil Procedure Code § 704.730, Debtor claimed a $149,462.00 exemption in the Property. Schedule C, Doc. #1; Strmiska Decl., Doc. #14. Moreover, Trustee has no opposition to the motion. See court docket entry on May 6, 2026. The court finds that Debtor has met his burden of establishing by a preponderance of the evidence that the Property is of inconsequential value and benefit to the estate.

Accordingly, pending opposition being raised at the hearing, this motion will be GRANTED. The order shall specifically identify the property abandoned.

7. 26-11533-A-7 **IN RE: ANDRE RODRIQUEZ**
CS-1

MOTION TO REDEEM
4-10-2026 [12]

ANDRE RODRIQUEZ/MV
ANTHONY ROTHMAN/ATTY. FOR DBT.

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Denied without prejudice.

ORDER: The court will issue an order.

Federal Rule of Bankruptcy Procedure ("Rule") 9014(b) requires a motion to redeem be served "in the manner provided for service of a summons and complaint by Rule 7004." Service of the motion on Patelco Credit Union ("Creditor") does not satisfy Rule 7004.

Rule 7004(h) provides that service on an insured depository institution "shall be made by certified mail addressed to an officer of the institution unless" an appearance by an attorney of the institution has been entered, the court orders otherwise, or the institution waives its entitlement to service by designating an officer to receive service. Fed. R. Bankr. P. 7004(h). Creditor is a federally insured credit union and qualifies as an insured depository institution pursuant to 11 U.S.C. § 101(35). In re Drobney, 583 B.R. 700 (Bankr. W.D. Mich. 2018). Here, Creditor was not served by certified mail addressed to an officer of Creditor, and none of the exceptions under Rule 7004(h) apply to Creditor. Even if Creditor had been served by certified mail, the certificate of service filed in connection with this motion shows that Creditor was served to the attention of the legal department, and the legal department is not an officer of the institution. See Doc. #14. Thus, service on Creditor does not comply with Rule 7004(h).

As further procedural matter, the mandatory certificate of service form filed with this motion (Doc. #14) is not completed properly. Section 4 of the mandatory certificate of service form does not include the date on which parties in interest were served with the motion and supporting documents. Because no date is listed, the court cannot determine whether the parties were served timely. In addition, the movant incorrectly completed Section 6 of the court's mandatory Certificate of Service form. In Section 6, the declarant marked that service was effectuated by Rule 5 and Rules 7005, 9036 Service. Doc. #14. However, Rule 9014 requires service of a motion to redeem to be made pursuant to Rule 7004. In Section 6, the declarant should have only checked the appropriate box under Section 6A, not Section 6B.

As a further procedural matter, the motion does not comply with Local Rule of Practice ("LBR") 9004-2(a)(2), which requires each page to have consecutively numbered lines, double spaced, in the left margin, and LBR 9004-2(c)(3), which requires the pages of each document to be numbered consecutively at the bottom center of the page. Page "1" is the first page of the document bearing the caption of the case or adversary proceeding.

As a further procedural matter, the notice of hearing filed in connection with this motion does not comply with LBR 9014-1(d)(3)(B)(i), which requires the notice to include the names and addresses of persons who must be served with any opposition. The notice of hearing also does not comply with LBR 9014-1(d)(3)(B)(iii), which requires the notice to advise respondents that they can determine whether the matter has been resolved without oral argument or whether the court has issued a tentative ruling by viewing the court's website at www.caeb.uscourts.gov after 4:00 p.m. the day before the hearing, and that parties appearing telephonically must view the pre-hearing dispositions prior to the hearing.

As a further procedural matter, the exhibits filed in connection with this motion do not comply with LBR 9004-2(c)(1) and (d)(1), which require declarations and exhibits to be filed as separate documents. Here, the motion was filed as a single document that included the movant's supporting declaration and exhibits. E.g., Doc. #12.

The court encourages counsel to review the local rules to ensure compliance in future matters or those matters may be denied without prejudice for failure to comply with the local rules. The rules can be accessed on the court's website at https://www.caeb.uscourts.gov/LocalRulesAndGeneralOrders.

Accordingly, the motion is DENIED WITHOUT PREJUDICE.

8. 26-11139-A-7 **IN RE: ESSIE MULLEN**
MAT-1

MOTION TO DISMISS DUPLICATE CASE
4-13-2026 [13]

ESSIE MULLEN/MV
MARCUS TORIGIAN/ATTY. FOR DBT.

TENTATIVE RULING: This matter will proceed as scheduled.

DISPOSITION: Granted if a certificate of service is filed before the hearing.

ORDER: The minutes of the hearing will be the court's findings and conclusions. The Moving Party shall submit a proposed order after the hearing.

As an initial procedural matter, this motion will be heard if a certificate of service is filed prior to the hearing with respect to service of the amended notice of hearing filed on April 29, 2026. Doc. #19. The original notice of hearing reflected a hearing date of May 11, 2026. Doc. #15. An amended notice of hearing was filed with a hearing date of May 20, 2026. Doc. #19. A certificate of service showing service of the original notice of hearing was filed on April 16, 2026. Doc. #15. However, no certificate of service showing service of the amended notice of hearing was filed. The court assumes the

amended notice of hearing was served properly on all interested parties on April 29, 2026, and the court will hear the motion if a certificate of service with respect to the amended notice of hearing is filed before the hearing. If no such certificate of service is filed prior to the hearing date, the motion will be denied without prejudice.

Assuming proper service of this motion, this motion was set for hearing on at least 28 days' notice pursuant to Local Rule of Practice ("LBR") 9014-1(f)(1). The failure of creditors, the U.S. Trustee, or any other party in interest to file written opposition at least 14 days prior to the hearing as required by LBR 9014-1(f)(1)(B) may be deemed a waiver of any opposition to the granting of the motion. Cf. Ghazali v. Moran, 46 F.3d 52, 53 (9th Cir. 1995). Therefore, the defaults of the above-mentioned parties in interest are entered. Because the court is reducing the fees requested, this matter will proceed as scheduled.

Essie Estella Mullen ("Debtor") moves to dismiss this duplicative Chapter 7 case on the grounds that Debtor's counsel inadvertently filed two duplicative Chapter 7 bankruptcy petitions commencing Case No. 26-11138-B-7, currently pending before Judge Lastreto, and this instant case, Case No. 26-11139-A-7. Doc. #13; Decl. of Marcus A. Torigian, Doc. #14.

A debtor does not have an absolute right to dismiss a voluntary Chapter 7 case. Bartee v. Ainsworth (In re Bartee), 317 B.R. 362, 366 (B.A.P. 9th Cir. 2004). Section 707 of the Bankruptcy Code governs dismissal of a chapter 7 case, whereby the court "may dismiss a case under this chapter only after notice and a hearing and only for cause." 11 U.S.C. § 707(a); In re Kaur, 510 B.R. 281, 285 (Bankr. E.D. Cal. 2014). Regarding cause, a voluntary Chapter 7 debtor is entitled to dismissal so long as such dismissal will cause no legal prejudice to interested parties. Kaur, 510 B.R. at 286 (citations omitted).

The court finds that dismissing Debtor's duplicative voluntary Chapter 7 Case No. 26-11139-A-7 will cause no legal prejudice to interested parties because Debtor is active in her voluntary Chapter 7 Case No. 26-11138-B-7 pending before Judge Lastreto. A review of the docket in Case No. 26-11138-B-7 shows that case was also filed March 17, 2026, and Debtor appeared at the 341 meeting in that case. Case No. 26-11138-B-7, Doc. #1-14. The court finds cause exists to dismiss Debtor's duplicate voluntary Chapter 7 Case No. 11139-A-7.

Accordingly, pending the filing of a certificate of service showing proper service of the amended notice of hearing, this motion will be GRANTED.

9. 26-10341-A-7 **IN RE: SOCORRO FERNANDEZ**
GAL-2

MOTION FOR RELIEF FROM AUTOMATIC STAY
4-8-2026 [26]

UNIFY FINANCIAL CREDIT UNION/MV
MARK ZIMMERMAN/ATTY. FOR DBT.
GARRY MASTERSON/ATTY. FOR MV.

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Granted.

ORDER: The Moving Party shall submit a proposed order in conformance with the ruling below.

This motion was set for hearing on at least 28 days' notice prior to the hearing date pursuant to Local Rule of Practice ("LBR") 9014-1(f)(1). The failure of creditors, the debtor, the U.S. Trustee, or any other party in interest to file written opposition at least 14 days prior to the hearing as required by LBR 9014-1(f)(1)(B) may be deemed a waiver of any opposition to the granting of the motion. Cf. Ghazali v. Moran, 46 F.3d 52, 53 (9th Cir. 1995). Further, because the court will not materially alter the relief requested by the moving party, an actual hearing is unnecessary. See Boone v. Burk (In re Eliapo), 468 F.3d 592 (9th Cir. 2006). Therefore, the defaults of the above-mentioned parties in interest are entered and the matter will be resolved without oral argument. Upon default, factual allegations will be taken as true (except those relating to amount of damages). Televideo Sys., Inc. v. Heidenthal, 826 F.2d 915, 917 (9th Cir. 1987). Constitutional due process requires a movant make a *prima facie* showing that they are entitled to the relief sought, which the movant has done here.

The movant, Unify Financial Credit Union ("Movant"), seeks relief from the automatic stay under 11 U.S.C. § 362(d)(1) and (d)(2) with respect to a 2019 Kia Forte, VIN: 3KPF24AD6KE095025 ("Vehicle"). Doc. #26.

11 U.S.C. § 362(d)(1) allows the court to grant relief from the stay for cause, including the lack of adequate protection. "Because there is no clear definition of what constitutes 'cause,' discretionary relief from the stay must be determined on a case by case basis." In re Mac Donald, 755 F.2d 715, 717 (9th Cir. 1985).

11 U.S.C. § 362(d)(2) allows the court to grant relief from the stay if the debtor does not have any equity in such property and such property is not necessary to an effective reorganization.

After review of the included evidence, the court finds that "cause" exists to lift the stay because the debtor has failed to make at least two post-petition payments. Movant has produced evidence that the debtor is delinquent by at least $915.08, including late charges of $22.32. Decl. of Diana Escalante, Doc. #28.

The court also finds that the debtor does not have any equity in the Vehicle and the Vehicle is not necessary to an effective reorganization because the debtor is in chapter 7. Id. The Vehicle is valued at $13,250.00 and the debtor owes $19,727.78. Escalante Decl., Doc. #28.

Accordingly, the motion is granted pursuant to 11 U.S.C. § 362(d)(1) and (d)(2) to permit Movant to dispose of its collateral pursuant to applicable law and to use the proceeds from its disposition to satisfy its claim. No other relief is awarded.

The 14-day stay of Fed. R. Bankr. P. 4001(a)(4) is ordered waived because the debtor has failed to make at least two post-petition payments to Movant and the Vehicle is a depreciating asset.

10. 25-13948-A-7 **IN RE: ISELA NARANJO VALDIVIESO**

ORDER TO SHOW CAUSE - FAILURE TO PAY FEES
4-30-2026 [28]

TENTATIVE RULING: This matter will proceed as scheduled.

DISPOSITION: The minutes of the hearing will be the court's findings and conclusions.

ORDER: The court will issue an order.

This matter will proceed as scheduled. If the fees due at the time of the hearing have not been paid prior to the hearing, the case will be dismissed on the grounds stated in the order to show cause.

If the installment fees due at the time of hearing are paid before the hearing, the order permitting the payment of filing fees in installments will be modified to provide that if future installments are not received by the due date, the case will be dismissed without further notice or hearing.

11. 26-11060-A-7 **IN RE: CONNIE RAQUENIO**
DVW-1

MOTION FOR RELIEF FROM AUTOMATIC STAY
5-6-2026 [15]

21ST MORTGAGE CORPORATION/MV
GRISELDA TORRES/ATTY. FOR DBT.
DIANE WEIFENBACH/ATTY. FOR MV.
WITHDRAWN

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Dropped from calendar.

NO ORDER REQUIRED.

Movant withdrew the motion on May 12, 2026. Doc. #22.

12. 26-10861-A-7 **IN RE: TERESA CHAPA**
RAS-1

MOTION FOR RELIEF FROM AUTOMATIC STAY
4-8-2026 [16]

PLANET HOME LENDING, LLC/MV
ERIC ESCAMILLA/ATTY. FOR DBT.
SHANA STARK/ATTY. FOR MV.

TENTATIVE RULING: This matter will proceed as scheduled.

DISPOSITION: Granted in part and denied in part.

ORDER: The minutes of the hearing will be the court's findings and conclusions. The Moving Party shall submit a proposed order after the hearing.

This motion was set for hearing on at least 28 days' notice prior to the hearing date pursuant to Local Rule of Practice ("LBR") 9014-1(f)(1). The failure of creditors, the debtor, the U.S. Trustee, or any other party in interest to file written opposition at least 14 days prior to the hearing as required by LBR 9014-1(f)(1)(B) may be deemed a waiver of any opposition to the granting of the motion. Cf. Ghazali v. Moran, 46 F.3d 52, 53 (9th Cir. 1995). Therefore, the defaults of the non-responding parties in interest are entered.

The movant, Planet Home Lending, LLC ("Movant"), seeks relief from the automatic stay under 11 U.S.C. § 362(d)(1) with respect to real property located at 4205 Calla Drive, Forney, Texas 75126 ("Property"). Doc. #16.

11 U.S.C. § 362(d)(1) allows the court to grant relief from the stay for cause, including the lack of adequate protection. "Because there is no clear definition of what constitutes 'cause,' discretionary relief from the stay must be determined on a case by case basis." In re Mac Donald, 755 F.2d 715, 717 (9th Cir. 1985).

After review of the included evidence, the court finds that "cause" exists to lift the stay because the debtor has failed to make at least 8 complete pre- and post-petition payments. Movant has produced evidence that the debtor is delinquent by at least $19,862.24. Decl. of Ashley Cusano, Doc. #20. The Property is valued at $275,000.00 and the debtor owes $304,929.45. Doc. #16.

Movant also requests attorneys' fees and costs incurred for bringing the instant motion. Doc. #16. The court will not award attorneys' fees because Movant has not provided sufficient evidence to support the attorneys' fees requested. Moreover, according to the motion, Movant is an undersecured creditor and so attorneys' fees are not permitted under 11 U.S.C. § 506(b).

Accordingly, the motion will be granted pursuant to 11 U.S.C. § 362(d)(1) to permit Movant to dispose of its collateral pursuant to applicable law and to use the proceeds from its disposition to satisfy its claim. The motion will be denied as the request for attorney's fees. No other relief is awarded.

The 14-day stay of Fed. R. Bankr. P. 4001(a)(4) will be ordered waived because the debtor has failed to make at least 8 payments, both pre- and post-petition, to Movant.

13. 24-12873-A-7 **IN RE: GRIFFIN RESOURCES, LLC**
DMG-1

CONTINUED MOTION TO DISMISS CASE
4-8-2026 [482]

JEFFREY VETTER/MV
RILEY WALTER/ATTY. FOR DBT.
D. GARDNER/ATTY. FOR MV.
RESPONSIVE PLEADING

NO RULING.

14. 25-27378-A-7 **IN RE: PAUL KOSZALKA AND REBEKAH ELLIS**

AMENDED MOTION TO EXTEND DEADLINE TO FILE A COMPLAINT OBJECTING TO DISCHARGE OF THE DEBTOR, AMENDED MOTION TO EXTEND DEADLINE TO FILE A COMPLAINT OBJECTING TO DISCHARGEABILITY OF A DEBT
4-3-2026 [30]

JARED EVANS/MV
STEPHAN BROWN/ATTY. FOR DBT.
RESPONSIVE PLEADING

TENTATIVE RULING: This matter will proceed as scheduled.

DISPOSITION: Denied.

ORDER: The minutes of the hearing will be the court's findings and conclusions. The court will issue an order after the hearing.

This motion was set for hearing on at least 28 days' notice prior to the hearing date pursuant to Local Rule of Practice ("LBR") 9014-1(f)(1). The debtors timely filed written opposition on May 6, 2026. Doc. #32. The failure of creditors, the U.S. Trustee, or any other party in interest to file written opposition at least 14 days prior to the hearing as required by LBR 9014-1(f)(1)(B) may be deemed a waiver of any opposition to the granting of the motion. Cf. Ghazali v. Moran, 46 F.3d 52, 53 (9th Cir. 1995). Therefore, the defaults of the non-responding parties in interest are entered.

As a procedural matter, LBR 9014-1(d)(3)(D) requires in relevant part that "[e]very motion or other request for relief shall be accompanied by evidence establishing its factual allegations and demonstrating that the movant is entitled to the relief requested." Here, there is no declaration served with the motion (Doc. #30) to support the relief sought by the moving party. Because no evidence was filed served with the motion, the moving party has not met his required burden of proof or complied with this court's Local Rules of Practice.

The court also notes that the proof of service attached to the motion states the motion was served on all interested parties but fails to list any address on which the papers were served at for the court to determine if the motion was served on anyone. However, in light of the debtors' written opposition to the motion and their failure to object to improper service of the motion in their written opposition, the court finds that improper service of the motion and the failure to file a declaration in support of the motion have been waived. In the future, the proof of service must list the name and address of all parties that

have been served and a declaration providing evidence in support of the motion should be filed and served.

As a further procedural matter, the notice of hearing filed in connection with this motion does not comply with LBR 9014-1(d)(3)(B)(i), which requires the notice include the names and addresses of persons who must be served with any opposition. The notice of hearing also does not comply with LBR 9014-1(d)(3)(B)(iii), which requires the notice to advise respondents that they can determine whether the matter has been resolved without oral argument or whether the court has issued a tentative ruling by viewing the court's website at www.caeb.uscourts.gov after 4:00 p.m. the day before the hearing, and that parties appearing telephonically must view the pre-hearing dispositions prior to the hearing.

As a further procedural matter, the motion does not comply with LBR 9014-1(c). "In motions filed in the bankruptcy case, a Docket Control Number (designated as DCN) shall be included by all parties immediately below the case number on all pleadings and other documents, including proofs of service, filed in support of or opposition to motions." LBR 9014-1(c)(1). "Once a Docket Control Number is assigned, all related papers filed by any party, including motions for orders shortening the amount of notice and stipulations resolving that motion, shall include the same number." LBR 9014-1(c)(4). See LBR 9004-2(b)(6).

Jared Evans ("Creditor") moves in pro se for an order extending the time pursuant to Federal Rule of Bankruptcy Procedure ("Rule") 4004 to file a complaint to deny the discharge of chapter 7 debtors Paul Martin Koszalka and Rebekah Sue Ellis (together, "Debtors"). Doc. #30. Creditor seeks this relief on the basis that Creditor has identified evidence suggesting fraud, embezzlement, concealment of assets and false statements under oath, and these issues reflect a pattern requiring further investigation before a properly supported adversary proceeding can be filed. Id. Creditor also moves for an extension of time pursuant to Rule 4007(c) to file a complaint to determine the dischargeability of Debtors' debt to Creditor. Id. Creditor does not request a specific date for the requested extension. Id.

Rule 4004(a)(1) provides that a complaint "objecting to a discharge must be filed within 60 days after the first date set for the § 341(a) meeting of creditors" Rule 4007(c) provides that a "complaint to determine whether a debt is dischargeable under § 523(c) must be filed within 60 days after the first date set for the § 341(a) meeting of creditors.

Here, the deadline to file a complaint objecting to Debtors' discharge and/or to determine dischargeability of debt is April 6, 2026. On motion of a party in interest filed before the time expires, the court may, after notice and a hearing and for cause, extend the time to file." Creditor's motion was filed within sixty days of the first date set for the meeting of creditors and is timely.

> The moving party has the burden of proof to show cause to extend the time for matters relating to the debtor's discharge. See In re Stonham, 317 B.R. 544, 547 (Bankr. D.Colo. 2004) (interpreting the "for cause" exception in Rule 4007(c) which limits the time to file a dischargeability complaint). The same standard has been applied to motions for additional time under Rule 1017(e)(1). In re Molitor, 395 B.R. 197, 205 (Bankr. S.D. Ga. 2008). The movant's burden of proof cannot be "satisfied with only a scintilla of evidence." Stonham, 317 B.R. at 547. The movant seeking an extension of time for cause must "establish at least a reasonable degree of due diligence to be accorded the requested extension." Molitor, 395 B.R. at 205 (citing Stonham, 317 B.R. at 547).

In re Bomarito, 448 B.R. 242, 248 (Bankr. E.D. Cal. 2011).

Debtors oppose Creditor's motion stating that Creditor has not demonstrated any cause to extend the deadlines under Rules 4004 and 4007(c), Creditor had ample notice of the deadline to file a complaint objecting to Debtor's discharge and to deny the dischargeability of Creditor's debt and failed to diligently investigate potential claims. Doc. #32. Debtors assert granting the extension would be prejudicial to Debtors by prolonging Debtors' case. Id.

Here, Creditor has provided no evidence of the actions he has taken during the 60 days after the first meeting of creditors to investigate potential claims against Debtors that would support the court granting an extension to the deadline under Rules 4004 and 4007(c) to file a complaint objecting to Debtors' discharge or the discharge of Creditor's claim against Debtors and why that investigation has not been completed during the 60 days after the § 341(a) meeting of creditors. In addition, Creditor has not explained what additional actions Creditor would take during the requested extension or how long such actions will take to complete.

Accordingly, Creditor has not met his burden of showing that cause exists to extend the time to file a complaint to object to Debtors' discharge and/or determine dischargeability of Debtors' debt owed to Creditor, and this motion is DENIED.

15. 26-11583-A-7 **IN RE: MARIA BAUTISTA FIGUEROA**
KGR-1

MOTION FOR RELIEF FROM AUTOMATIC STAY
4-21-2026 [11]

NUVISION FEDERAL CREDIT UNION/MV
STEVEN ALPERT/ATTY. FOR DBT.
KAREL ROCHA/ATTY. FOR MV.

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Denied without prejudice.

ORDER: The court will issue an order.

The certificate of service filed in connection with this motion for relief from the automatic stay shows that the chapter 7 trustee was only served electronically pursuant to Federal Rule of Civil Procedure 5 and Federal Rules of Bankruptcy Procedure ("Rule") 7005, 9036 Service. Doc. #15. However, Rules 4001(a)(1) and 9014(b) require service of a motion for relief from the automatic stay to be made pursuant to Rule 7004. Rule 7004(b)(1) provides that service upon an individual be made "by mailing a copy of the summons and complaint to the individual's dwelling house or usual place of abode or to the place where the individual regularly conducts a business or profession." Rule 9036(e) does not permit electronic service when any paper is required to be served in accordance with Rule 7004.

Because the chapter 7 trustee was not served with this motion by mail as required by Rule 7004(b)(1), the motion was not served properly on the chapter 7 trustee.

As a procedural matter, the notice of hearing filed in connection with this motion does not comply with Local Rule of Practice 9014-1(d)(3)(B)(i), which

requires the notice include the names and addresses of persons who must be served with any opposition. The court encourages counsel for the moving party to review the local rules to ensure compliance in future matters or those matters may be denied without prejudice for failure to comply with the local rules. The rules can be accessed on the court's website at https://www.caeb.uscourts.gov/LocalRulesAndGeneralOrders.

Accordingly, this motion is DENIED WITHOUT PREJUDICE for improper service.

16. 23-21584-A-7 **IN RE: CASSANDRA VISCIA**
RH-1

MOTION TO APPROVE LOAN MODIFICATION
4-20-2026 [154]

WILMINGTON SAVINGS FUND SOCIETY, FSB/MV
MARK SHMORGON/ATTY. FOR DBT.
ROSEMARY HONG/ATTY. FOR MV.

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Denied without prejudice.

ORDER: The court will issue an order.

Local Rule of Practice 9014-1(d)(3)(D) requires in relevant part that "[e]very motion or other request for relief shall be accompanied by evidence establishing its factual allegations and demonstrating that the movant is entitled to the relief requested." Here, there is no declaration filed with the motion to approve loan modification (Doc. #154) or any analysis to support the relief sought by the moving party. Since no evidence was filed or served with the motion to approve loan modification, the moving party has not met its required burden of proof or complied with this court's Local Rules of Practice.

Accordingly, the motion is DENIED WITHOUT PREJUDICE.

17. 26-11691-A-7 **IN RE: ERNESTO HARO**

ORDER TO SHOW CAUSE - FAILURE TO PAY FEES
4-30-2026 [12]

JAIME CUEVAS/ATTY. FOR DBT.
$338.00 FILING FEE PAID 4/30/26

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: The order to show cause will be vacated.

ORDER: The court will issue an order.

The record shows that the installment fees now due have been paid.

18. 26-10292-A-7 **IN RE: NERY MALDONADO**
DW-2

MOTION FOR RELIEF FROM AUTOMATIC STAY
4-20-2026 [25]

TOYOTA MOTOR CREDIT CORPORATION/MV
MARK ZIMMERMAN/ATTY. FOR DBT.
DENNIS WINTERS/ATTY. FOR MV.
DISCHARGED 5/5/26

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: Granted in part and denied as moot in part.

ORDER: The Moving Party shall submit a proposed order in conformance with the ruling below.

This motion was set for hearing on at least 28 days' notice prior to the hearing date pursuant to Local Rule of Practice ("LBR") 9014-1(f)(1). The failure of creditors, the debtor, the U.S. Trustee, or any other party in interest to file written opposition at least 14 days prior to the hearing as required by LBR 9014-1(f)(1)(B) may be deemed a waiver of any opposition to the granting of the motion. Cf. Ghazali v. Moran, 46 F.3d 52, 53 (9th Cir. 1995). Further, because the court will not materially alter the relief requested by the moving party, an actual hearing is unnecessary. See Boone v. Burk (In re Eliapo), 468 F.3d 592 (9th Cir. 2006). Therefore, the defaults of the above-mentioned parties in interest are entered and the matter will be resolved without oral argument. Upon default, factual allegations will be taken as true (except those relating to amount of damages). Televideo Sys., Inc. v. Heidenthal, 826 F.2d 915, 917 (9th Cir. 1987). Constitutional due process requires a movant make a *prima facie* showing that they are entitled to the relief sought, which the movant has done here.

As a procedural matter, the notice of hearing has the wrong hearing date in the body of the notice. Doc. #26. Because the motion required written opposition to be filed and the court is not holding a hearing, the court will waive the improper hearing date in the body of the notice this one time. In the future, the moving party should confirm that the hearing date in the body of the notice of hearing is the correct hearing date.

The motion will be GRANTED IN PART as to the trustee's interest and DENIED AS MOOT IN PART as to the debtor's interest pursuant to 11 U.S.C. § 362(c)(2)(C). The debtor's discharge was entered on May 5, 2026. Doc. #30. The motion will be GRANTED IN PART for cause shown as to the chapter 7 trustee.

The movant, Toyota Motor Credit Corporation ("Movant"), seeks relief from the automatic stay under 11 U.S.C. § 362(d)(1) and (d)(2) with respect to a 2022 Toyota Corolla, VIN: JTDEAMDE7NJ049844 ("Vehicle"). Doc. #25.

11 U.S.C. § 362(d)(1) allows the court to grant relief from the stay for cause, including the lack of adequate protection. "Because there is no clear definition of what constitutes 'cause,' discretionary relief from the stay must be determined on a case by case basis." In re Mac Donald, 755 F.2d 715, 717 (9th Cir. 1985).

11 U.S.C. § 362(d)(2) allows the court to grant relief from the stay if the debtor does not have any equity in such property and such property is not necessary to an effective reorganization.

After review of the included evidence, the court finds that "cause" exists to lift the stay because the debtor has failed to make any payments to Movant after June 2, 2025. Decl. of Debra Knight, Doc. #27.

The court also finds that the debtor does not have any equity in the Vehicle and the Vehicle is not necessary to an effective reorganization because the debtor is in chapter 7. Movant values the Vehicle at $20,900.00 and the amount owed to Movant is $25,213.13. Doc. #25.

Accordingly, the motion is granted pursuant to 11 U.S.C. § 362(d)(1) and (d)(2) to permit Movant to dispose of its collateral pursuant to applicable law and to use the proceeds from its disposition to satisfy its claim. No other relief is awarded.

19. 26-10992-A-7 **IN RE: DAMIEN TOLBERT**

ORDER TO SHOW CAUSE FOR FAILURE TO UPDATE CONTACT INFORMATION IN PACER
4-20-2026 [16]

JAMES BEIRNE/ATTY. FOR DBT.

FINAL RULING: There will be no hearing on this matter.

DISPOSITION: The order to show cause will be vacated.

ORDER: The court will issue an order.

The record shows that the incorrect contact information was updated by the debtor's counsel. Therefore, this order to show cause will be VACATED. No appearance is necessary.

20. 25-23198-A-7 **IN RE: MISUMARU USA CORPORATION**
KMT-2

MOTION TO COMPROMISE CONTROVERSY/APPROVE SETTLEMENT AGREEMENT WITH MISUMARU SANGYO CO. LTD
4-27-2026 [38]

NIKKI FARRIS/MV
KENNETH MCALISTER/ATTY. FOR DBT.
GABRIEL HERRERA/ATTY. FOR MV.
RESPONSIVE PLEADING

TENTATIVE RULING: This matter will proceed as scheduled.

DISPOSITION: Granted.

ORDER: The minutes of the hearing will be the court's findings and conclusions. The Moving Party shall submit a proposed order after the hearing.

This motion was filed and served on at least 21 days' notice prior to the hearing date pursuant to Federal Rule of Bankruptcy Procedure 2002 and Local Rule of Practice ("LBR") 9014-1(f)(2) and will proceed as scheduled. While not required, the debtor filed written non-opposition to granting the instant motion. Doc. #43. Unless opposition is presented at the hearing, the court

intends to enter the defaults of the non-responding parties and grant the motion. If opposition is presented at the hearing, the court will consider the opposition and whether further hearing is proper pursuant to LBR 9014-1(f)(2). The court will issue an order if a further hearing is necessary.

Nikki B. Farris ("Trustee"), the chapter 7 trustee of the bankruptcy estate of Misumaru USA Corporation ("Debtor"), moves the court for an order pursuant to Federal Rule of Bankruptcy Procedure 9019 approving a settlement between Trustee and Debtor's parent company Misumaru Sangyo Co. Ltd ("Parent Company"). Doc. #38.

Parent Company has an unsecured claim against Debtor in the amount of $4,164,722.79 for unpaid goods and money lent ("Proof of Claim"). Claim 5. Among the assets of the estate is a claim against Parent Company for the avoidance and recovery of preferential and/or fraudulent transfers of $300,000 on May 1, 2025; $150,000 on May 2, 2025; and $70,000 on May 22, 2025 (collectively, the "Transfers") made by Debtor to Parent Company in the year preceding the bankruptcy filing. Doc. #38; Decl. of Trustee, Doc. #40. Parent Company and Trustee have agreed to settle the claim of the avoidable transfers by Debtor to Parent Company by deeming the Proof of Claim as allowed with the amounts due under the Proof of Claim deemed subordinated to all other timely filed proofs of claim in exchange for the estate's claim against Parent Company related to the Transfers being released. Id.

On a motion by the trustee and after notice and a hearing, the court may approve a compromise or settlement. Fed. R. Bankr. P. 9019. Approval of a compromise must be based upon considerations of fairness and equity. Martin v. Kane (In re A & C Props.), 784 F.2d 1377, 1381 (9th Cir. 1986). The court must consider and balance four factors: (1) the probability of success in the litigation; (2) the difficulties, if any, to be encountered in the matter of collection; (3) the complexity of the litigation involved, and the expense, inconvenience, and delay necessarily attending it; and (4) the paramount interest of the creditors with a proper deference to their reasonable views. Woodson v. Fireman's Fund Ins. Co. (In re Woodson), 839 F.2d 610, 620 (9th Cir. 1988).

It appears from the moving papers that Trustee has considered the standards of A & C Properties and Woodson. Doc. #38. Although Trustee believes she will ultimately succeed in litigation, the terms of the settlement with Parent Company obviates the need to continue litigation of the estate's claims. Doc. #38, Tr.'s Decl., Doc. #40. The settlement allows the estate to avoid expensive and inconvenient litigation which benefits all creditors and the estate. Id. Trustee believes in her business judgment that the settlement is fair, reasonable, and obtains an economically advantageous result for the estate. Id.

The court concludes that the Woodson factors balance in favor of approving the compromise, and the compromise is in the best interests of the creditors and the estate. It appears that the compromise pursuant to Federal Rule of Bankruptcy Procedure 9019 is a reasonable exercise of Trustee's business judgment. The court may give weight to the opinions of the trustee, the parties, and their attorneys. In re Blair, 538 F.2d 849, 851 (9th Cir. 1976). Debtor filed a non-opposition to the granting of this motion. Doc. #43. Furthermore, the law favors compromise and not litigation for its own sake. Id.

Accordingly, pending opposition being raised at the hearing, the motion will be GRANTED, and the Settlement Agreement between Trustee and Parent Company is approved.

21. 25-26199-A-7 **IN RE: LINDSEY WILLSON**
DWL-2

MOTION TO DISMISS CASE
3-27-2026 [46]

CHRISTOPHER WILLSON/MV
MICHAEL HAYS/ATTY. FOR DBT.
PATRICIA WILSON/ATTY. FOR MV.
RESPONSIVE PLEADING

TENTATIVE RULING: This matter will proceed as scheduled.

DISPOSITION: Denied.

ORDER: The minutes of the hearing will be the court's findings and conclusions. The court will issue an order after the hearing.

This motion was set for hearing on at least 28 days' notice prior to the hearing date as required by Local Rule of Practice ("LBR") 9014-1(f)(1). The debtor timely filed written opposition on May 5, 2026. Doc. #62. Ethan J. Birnberg ("Trustee") filed written opposition on May 8, 2026. Doc. #69. The failure of creditors, the U.S. Trustee, or any other party in interest to file written opposition at least 14 days prior to the hearing as required by LBR 9014-1(f)(1)(B) may be deemed a waiver of any opposition to the granting of the motion. Cf. Ghazali v. Moran, 46 F.3d 52, 53 (9th Cir. 1995). Therefore, the defaults of the non-responding parties in interest are entered.

As a procedural matter, one of the two declarations of Lindsey Jean Willson filed in opposition to the motion ("Declaration") (Doc. #64) does not comply with LBR 9004-1(c), which requires that affidavits be signed by the person offering the evidentiary material contained in the document, and the name of the person signing the document shall be typed underneath the signature. Here, the name of the person signing the Declaration was typed on the signature line, but the Declaration was not signed. Doc. #64. Therefore, the Declaration will not be included in the court's analysis.

Christopher Willson ("Movant") asks the court to dismiss the chapter 7 bankruptcy case of Lindsey Jean Willson ("Debtor") pursuant to 11 U.S.C. § 521(e)(2) for Debtor's failure to provide Trustee with her 2024 tax return. Doc. #46. Movant also seeks dismissal pursuant to 11 U.S.C. § 707(a) for Debtor's (1) failure to perform statutory duties, (2) failure to comply with the Bankruptcy Code, and (3) lack of candor in filing her schedules. Id.

Debtor filed a voluntary petition under chapter 7 on November 4, 2025. Doc. #1. Movant contends that throughout the entire bankruptcy process, Debtor never complied with one of the most basic statutory requirements, which was to provide her most recent tax return. Doc. #46. Movant asserts that Debtor's 2024 tax return was due more than six months before the petition date and refers to Debtor's declaration in which Debtor admits she had not yet filed her 2024 tax return. Decl. of Lindsey Willson, Doc. #35; Doc. #46. Because of Debtor's failure to provide her 2024 tax return, Movant believes such conduct warrants dismissal of the case.

In opposition to Movant's motion, Debtor apologizes for not yet filing her 2024 taxes and requests a continuance should the court order Debtor to file her 2024 taxes in alternative to granting the instant motion. Decl. of Lindsey Willson, Doc. #63. In further opposition to Movant's motion, Trustee opposes

the granting of the motion because there is not a sufficient basis to grant Movant's requested relief and dismiss the bankruptcy case. Doc. #69. Specifically, Trustee clarifies that Debtor submitted her 2023 tax returns to Trustee and, upon Trustee's request for Debtor's 2024 tax returns, Debtor informed Trustee that Debtor had not yet filed her 2024 tax returns. Id.

According to 11 U.S.C. § 521(e)(2)(A)(i), if the debtor does not provide "not later than 7 days before the date first set for the first meeting of creditors, to the trustee a copy of the Federal income tax return required under applicable law (or at the election of the debtor, a transcript of such return) for the most recent tax year ending immediately before the commencement of the case and for which a Federal income tax return was filed[,]" 11 U.S.C. § 521(e)(2)(A)(i), "the court shall dismiss the case unless the debtor demonstrates that the failure to so comply is due to circumstances beyond the control of the debtor." 11 U.S.C. § 521(e)(2)(B) (emphasis added).

§ 521(e)(2)(A)(i) by its terms requires the submission only of an already-filed tax return, not the completion, filing and submission of any subsequent return. See In re Merrill, 340 B.R. 671, 673 (Bankr. D.N.H. 2006), Accordingly, the phrase "for which a Federal income tax return was filed" logically is meant to qualify the phrase "most recent tax year" so that a copy of the debtor's Federal income tax return must be furnished to the trustee for the last year for which a return was filed. In re Mixon, No. 11-00014, 2011 Bankr. LEXIS 1511, at *4 (Bankr. D.D.C. April 26, 2011). If the return for the most recently concluded tax year preceding the commencement of the case has not been filed, then the return for the most recent year for which a return has been filed is the next best thing. Id.

Here, there is no basis to dismiss this bankruptcy case pursuant to § 521(e)(2)(A)(i) because Debtor has not filed her 2024 taxes. Decl. of Christopher Willson, Doc. #48; L. Willson Decl., Doc. #63; Tr's Opp., Doc. #69. However, Debtor has provided her 2023 taxes to Trustee, which makes her 2023 tax return the return for the most recent year filed, which satisfies § 521(e)(2)(A)(i). Therefore, because Debtor has not yet filed her 2024 tax returns, Movant assertion that Debtor is required to provide them to Trustee pursuant to 11 U.S.C. § 521(e)(2)(A)(i) is not cause to dismiss this bankruptcy case.

Section 707(a) of the Bankruptcy Code allows the court to dismiss a chapter 7 case for cause. 11 U.S.C. § 707(a). Though the statute provides three examples of cause, the list is illustrative. Deglin v. Keobapha (In re Keobapha), 279 B.R. 49, 51 (Bankr. D. Conn. 2002). Dismissal under § 707(a) allows the bankruptcy court to "consider all of the facts and circumstances surrounding the debtor's filing of the bankruptcy petition, including the reality of the debtor's financial condition." Perlin v. Hitachi Cap. Am. Corp. (In re Perlin), 497 F.3d 364, 375 (3d Cir. 2007). However, dismissal under § 707(a) "should be utilized only in 'egregious cases that entail concealed or misrepresented assets and/or sources of income, lavish lifestyles, and intention to avoid a large single debt based upon conduct akin to fraud, misconduct or gross negligence.'" Id. at 374 (quoting In re Zick, 931 F.2d 1124, 1129 (6th Cir. 1991)).

Movant asserts, among other issues, that there are assets associated with a business previously owned by both Movant and Debtor that are not disclosed in this bankruptcy estate, and that failure to disclose warrants dismissal of this bankruptcy case. Doc. #70; Supp. Decl. of Christopher Willson, Doc. #71. However, Trustee believes that there are no assets of value for the estate because the community property interest in the house is not property of Debtor's bankruptcy estate and the business assets have no material value in addition to not being part of Debtor's bankruptcy estate. Doc. #69.

The court agrees with Trustee's analysis that Movant has not set forth a sufficient facts and circumstances to warrant dismissal of Debtor's bankruptcy case under 11 U.S.C. § 707(a). Here, Movant's real property is not property of Debtor's bankruptcy estate since Debtor and Movant divorced prior to Debtor filing her current bankruptcy case, and any community property of Movant and Debtor was divided prior to Debtor filing her current bankruptcy case. In addition, only Debtor's equity interest in the closed restaurant business, and not the actual business assets, are property of Debtor's bankruptcy estate. Thus, the motion does not present the type of egregious case that entails concealment or misrepresentation of assets and/or sources of income, a lavish lifestyle or an intent to avoid a large single debt based upon conduct akin to fraud, misconduct or gross negligence that warrants dismissal, as required under Perlin.

Accordingly, this motion is DENIED.