

Name, Address, Telephone No. &amp; I.D. No.

Samuel R. Maizel (Bar No. 189301)


Tania M. Moyron (Bar No. 235736)

DENTONS US LLP

601 South Figueroa Street, Suite 2500

Los Angeles, CA 90017-5704

Telephone: 213/623-9300



Order Entered on  
April 23, 2025  
by Clerk U.S. Bankruptcy Court  
Southern District of California

Attorneys for Post-Effective Date Debtor and the Co-Liquidating Trustee

Jeffrey N. Pomerantz (Bar No. 143717)

Steven W. Golden (Admitted Pro Hac Vice)

PACHULSKI STANG ZIEHL &amp; JONES LLP

10100 Santa Monica Blvd., 13th Floor

Los Angeles, CA 90067

Telephone: 310/277-6910

Attorneys for the Co-Liquidating Trustee

**UNITED STATES BANKRUPTCY COURT**

SOUTHERN DISTRICT OF CALIFORNIA

325 West F Street, San Diego, California 92101-6991

In Re

BORREGO COMMUNITY HEALTH FOUNDATION,

Debtor.

BANKRUPTCY NO.  
22-02384-LT11

**ORDER ON  
STIPULATION BY AND AMONG THE POST-EFFECTIVE DATE DEBTOR,  
THE LIQUIDATING TRUSTEE, THE CO-LIQUIDATING TRUSTEES AND  
MEHRNAZ IRANI DMD, INC. REGARDING CLAIM NO. 245**

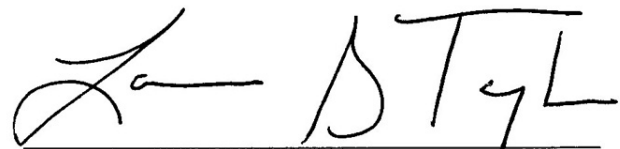
The court orders as set forth on the continuation pages attached and numbered 2 through 2 with exhibits, if any, for a total of 12 pages. Stipulation Docket Entry No. 1580.

/

//

//

DATED: April 23, 2025



Judge, United States Bankruptcy Court



ORDER ON STIPULATION BY AND AMONG THE POST-EFFECTIVE DATE DEBTOR, THE LIQUIDATING TRUSTEE, THE CO-LIQUIDATING TRUSTEES AND MEHRNAZ IRANI DMD, INC. REGARDING CLAIM NO. 245

DEBTOR: BORREGO COMMUNITY HEALTH FOUNDATION

CASE NO: 22-02384-LT11

---

On April 22, 2025, Borrego Community Health Foundation (the Post-Effective Date Debtor), The Liquidating Trustee, the Co-Liquidating Trustees and Mehrnaz Irani DMD, Inc. filed a *Stipulation By and Among the Post-Effective Date Debtor, The Liquidating Trustee, The Co-Liquidating Trustees And Mehrnaz Irani DMD, Inc. Regarding Claim No. 245* [Docket No. 1580] (the “Stipulation”).

IT IS HEREBY ORDERED:

1. That the Stipulation, attached hereto as **Exhibit 1**, is approved in its entirety.
2. That the terms and conditions of the Stipulation shall be binding upon the parties and are hereby fully incorporated into this Order by this reference.

# EXHIBIT 1

DENTONS US LLP  
601 SOUTH FIGUEROA STREET, SUITE 2500  
LOS ANGELES, CALIFORNIA 90017-5704  
(213) 623-9300

1 SAMUEL R. MAIZEL (Bar No. 189301)  
samuel.maizel@dentons.com  
2 TANIA M. MOYRON (Bar No. 235736)  
tania.moyron@dentons.com  
3 DENTONS US LLP  
601 South Figueroa Street, Suite 2500  
4 Los Angeles, California 90017-5704  
Telephone: 213 623-9300  
5 Facsimile: 213 623-9924

6 Attorneys for the Post-Effective Date  
7 Debtor and the Co-Liquidating Trustee  
Jeffrey N. Pomerantz (Bar No. 143717)  
8 Steven W. Golden (Admitted Pro Hac Vice)  
PACHULSKI STANG ZIEHL & JONES LLP  
9 10100 Santa Monica Blvd., 13th Floor  
Los Angeles, CA 90067  
10 Telephone: 310-277-6910  
Facsimile: 310-201-0760  
11 Email: jpomerantz@pszjlaw.com  
sgolden@pszjlaw.com

12 Attorneys for the Co-Liquidating Trustee

14 **UNITED STATES BANKRUPTCY COURT**  
15 **SOUTHERN DISTRICT OF CALIFORNIA**

16 In re

17 **BORREGO COMMUNITY**  
**HEALTH FOUNDATION,**

18 Debtor and Debtor in  
19 Possession.

Case No. 22-02384-11

Chapter 11 Case

Judge: Honorable Laura S. Taylor

**STIPULATION BY AND AMONG THE**  
**POST-EFFECTIVE DATE DEBTOR,**  
**THE LIQUIDATING TRUSTEE, THE**  
**CO-LIQUIDATING TRUSTEES AND**  
**MEHRNAZ IRANI DMD, INC.**  
**REGARDING CLAIM NO. 245**



DENTONS US LLP  
601 SOUTH FIGUEROA STREET, SUITE 2500  
LOS ANGELES, CALIFORNIA 90017-5704  
(213) 623-9300

Borrego Community Health Foundation, the debtor and debtor in possession (prior to the effective date of the Plan (defined below), the "Debtor," and after the effective date, the "Post-Effective Date Debtor") in the above-captioned chapter 11 bankruptcy case, the Liquidating Trustee (the "Liquidating Trustee") of the Borrego Community Health Foundation Liquidating Trust (the "Liquidating Trust"), the Co-Liquidating Trustees of the Liquidating Trust (the "Co-Liquidating Trustees") and Mehrnaz Irani DMD, Inc. (the "Claimant," and collectively with the Post-Effective Date Debtor, the Liquidating Trustee, and the Co-Liquidating Trustees, the "Parties") hereby enter into this *Stipulation By and Among the Post-Effective Date Debtor, the Liquidating Trustee, the Co-Liquidating Trustees and Mehrnaz Irani DMD, Inc. Regarding Claim No. 245*.

### RECITALS

WHEREAS, on September 12, 2022, the Debtor filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code commencing Case No. 22-02384 (the "Chapter 11 Case") in the United States Bankruptcy Court for the Southern District of California;

WHEREAS, on September 13, 2022, the Bankruptcy Court established November 21, 2022 as the deadline by which parties holding prepetition claims against the Debtor must file proofs of claim (the "Claims Bar Date") [*See* Docket No. 16].

WHEREAS, on or about March 4, 2024, after the Claims Bar Date, Claimant filed Proof of Claim No. 245 in the amount of \$103,325.00 ("Claim 245"), a copy of which is attached hereto as **Exhibit A**;

WHEREAS, the Liquidating Trust was established pursuant to the *First*

DENTONS US LLP  
601 SOUTH FIGUEROA STREET, SUITE 2500  
LOS ANGELES, CALIFORNIA 90017-5704  
(213) 623-9300

1 *Amended Joint Combined Disclosure Statement and Chapter 11 Plan of*  
2 *Liquidation of Borrego Community Health Foundation* [Docket No. 1168] (the  
3 "Plan"), confirmed by the order [Docket No. 1273] entered January 25, 2024 (the  
4 "Confirmation Order"), and that certain *Liquidating Trust Agreement*, dated as of  
5 February 14, 2024 (the "Liquidating Trust Agreement");

6 WHEREAS, Claimant and the Co-Liquidating Trustees are in dispute over  
7 Claim 245, as to whether Claimant has sufficient evidence of excusable neglect to  
8 avoid having Claim 245 disallowed as late filed.

9 WHEREAS, the Parties have agreed to resolve their dispute regarding Claim  
10 245 as set forth herein.

11 **STIPULATION**

12 **NOW THEREFORE**, subject to the approval of the Court, the Parties  
13 hereby agree and stipulate as follows:

14 1. Based on the evidence provided by the Claimant, and the fact that  
15 Claim 245 was filed after the Claims Bar Date, Claim 245 shall be reduced and  
16 allowed as a general unsecured claim in the amount of \$77,493.75 (the "Allowed  
17 Claim Amount").

18 2. Claimant shall not file any additional proofs of claim, nor will  
19 Claimant amend (or seek to amend) Claim 245.

20 3. Within thirty (30) days of entry of the order approving this Stipulation,  
21 and after Claimant has provided a completed W-9 to the Co-Liquidating Trustees,  
22 the Liquidating Trust shall pay the Allowed Claim Amount to Claimant pursuant to  
23 the Plan.

24 4. In consideration of the agreements with and value provided herein and  
25 other good and valuable consideration, the Parties hereby waive, remise, release  
26 and forever discharge the other, including each of their respective former and  
27 current predecessors, successors, assigns, subsidiaries, parent companies,  
28 shareholders, partners, members, managers, investors directors, officers,



DENTONS US LLP  
601 SOUTH FIGUEROA STREET, SUITE 2500  
LOS ANGELES, CALIFORNIA 90017-5704  
(213) 623-9300

1 accountants, attorneys, employees, agents, representatives and servants of, from and  
2 against any and all claims, actions, causes of action, suits, proceedings, defenses,  
3 counterclaims, contracts, judgments, damages, accounts, reckonings, executions,  
4 and liabilities whatsoever of every name and nature, whether known or unknown,  
5 whether or not well-founded in fact or in law, and whether in law, at equity or  
6 otherwise, which either Party ever had or now has for or by reason of any matter,  
7 cause or anything whatsoever to this date, relating to or arising out of the Chapter  
8 11 Case.

9 5. Each of the Parties to the Stipulation acknowledge that they are  
10 familiar with California Civil Code Section 1542 and with respect to the matters  
11 released herein, each Party expressly waives any and all rights under California  
12 Civil Code Section 1542 and under any other federal or state statute or law of  
13 similar effect. California Civil Code Section 1542 provides:

14  
15 A general release does not extend to claims that the  
16 creditor or releasing party does not know or suspect to  
17 exist in his or her favor at the time of executing the  
18 release and that, if known by him or her, would have  
19 materially affected his or her settlement with the debtor  
20 or released party.

21 6. Claimant hereby warrants that Claimant (a) is authorized and  
22 empowered to execute this Stipulation on behalf of the Claimant, (b) has read this  
23 Stipulation in its entirety and fully understands and accepts the terms set forth  
24 herein, (c) has had an opportunity to consult with legal counsel and any other  
25 advisors of Claimant's choice with respect to the terms of this Stipulation, and (d)  
26 is signing this Stipulation on Claimant's own free will.  
27  
28

7. The terms, covenants, conditions, and provisions of this Stipulation cannot be altered, changed, modified, or added to, or deleted from, except in a writing signed by all parties hereto.

8. This Stipulation may be executed in counterparts each of which shall be deemed an original, but all of which together shall constitute one and the same.

9. The Court shall retain jurisdiction over all matters relating to the interpretation and enforcement of this Stipulation.

Dated: April 16, 2025

DENTONS US LLP  
SAMUEL R. MAIZEL  
TANIA M. MOYRON

By /s/ Tania M. Moyron  
Tania M. Moyron  
Attorneys for the Post-Effective Date  
Debtor and the Co-Liquidating Trustee

Dated: April 16, 2025

PACHULSKI STANG ZIEHL & JONES LLP  
Jeffrey N. Pomerantz  
Steven W. Golden

By /s/ Steven W. Golden  
Steven W. Golden  
Attorneys for the Co-Liquidating Trustee

Dated: April 16, 2025

MEHRNAZ IRANI DMD, INC.

By: [Signature]  
Mehrnaz Irani  
Its: Mehrnaz Irani DMD.

DENTONS US LLP  
601 SOUTH FIGUEROA STREET, SUITE 2500  
LOS ANGELES, CALIFORNIA 90017-5704  
(213) 623-9300



# EXHIBIT A

## Fill in this information to identify the case:

Debtor Borrego Community Health Foundation

United States Bankruptcy Court for the Southern District of California

Case number 22-02384

Official Form 410  
Proof of Claim

04/22

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

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

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

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

## Part 1 Identify the Claim

1. Who is the current creditor?	<u>Mehrnaz Irani DMD, INC</u> Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor <u>Vista Village Family Dentistry</u>	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent? Name <u>Mehrnaz Irani DMD, INC</u> Number <u>950</u> Street <u>Civic Center Dr. Suite B</u> <u>Vista, CA</u> <u>92083</u> City _____ State _____ ZIP Code _____ Country <u>USA</u> Contact phone <u>(858) 442-6499</u> Contact email <u>mehrnazirani@yahoo.com</u>	Where should payments to the creditor be sent? (if different) Name _____ Number _____ Street _____ City _____ State _____ ZIP Code _____ Country _____ Contact phone _____ Contact email _____
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	



220238424030400000000001

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

6. Do you have any number you use to identify the debtor? ☒ No  
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: \_\_\_\_\_

7. How much is the claim? \$ 103,325.00 Does this amount include interest or other charges?  
☒ No  
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  
Limit disclosing information that is entitled to privacy, such as health care information.

Dental Services Performed

9. Is all or part of the claim secured? ☒ No  
☐ Yes. The claim is secured by a lien on property.  
**Nature of property:**  
☐ Real estate: If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.  
☐ Motor vehicle  
☐ Other. Describe: \_\_\_\_\_  
**Basis for perfection:** \_\_\_\_\_  
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)  
**Value of property:** \$ \_\_\_\_\_  
**Amount of the claim that is secured:** \$ \_\_\_\_\_  
**Amount of the claim that is unsecured:** \$ \_\_\_\_\_ (The sum of the secured and unsecured amount should match the amount in line 7.)

**Amount necessary to cure any default as of the date of the petition:** \$ \_\_\_\_\_

**Annual Interest Rate** (when case was filed) \_\_\_\_\_ %

☐ Fixed  
☐ Variable

10. Is this claim based on a lease? ☒ No  
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ \_\_\_\_\_

11. Is this claim subject to a right of setoff? ☒ No  
☐ Yes. Identify the property: \_\_\_\_\_



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

☒ No

☐ Yes. Check all that apply:

Amount entitled to priority

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

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

\$ \_\_\_\_\_

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

\$ \_\_\_\_\_

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

\$ \_\_\_\_\_

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ \_\_\_\_\_

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

\$ \_\_\_\_\_

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

\$ \_\_\_\_\_

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

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

☒ No

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

\$ \_\_\_\_\_

**Part 3: Sign Below**

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

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

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

Check the appropriate box:

☒ I am the creditor.

☐ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

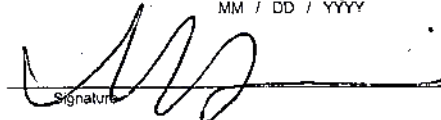
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

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

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

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

Executed on date 02/27/2024  
MM / DD / YYYY

  
Signature

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

Name Mehrnaz Irani  
First name Middle name Last name

Title President

Company \_\_\_\_\_

Identify the corporate servicer as the company if the authorized agent is a servicer.

Address \_\_\_\_\_

Number Street

City State ZIP Code Country

Contact phone \_\_\_\_\_ Email \_\_\_\_\_

RECEIVED

MAR 14 2024

MORTIZIAN CARSON CONSULTANTS

Notice Recipients

District/Off: 0974-3	User: Admin.	Date Created: 4/23/2025
Case: 22-02384-LT11	Form ID: pdfO1	Total: 6

Recipients of Notice of Electronic Filing:

aty	Jeffrey N. Pomerantz	jpomerantz@pszjlaw.com
aty	Jeffrey N. Pomerantz	jpomerantz@pszjlaw.com;tkapur@pszjlaw.com;sgolden@pszjlaw.com
aty	Steven W Golden	sgolden@pszjlaw.com
aty	Tania M. Moyron	tania.moyron@dentons.com

TOTAL: 4

Recipients submitted to the BNC (Bankruptcy Noticing Center):

db	BORREGO COMMUNITY HEALTH FOUNDATION,	587 Palm Canyon Dr.	Suite 208	Borrego
	Springs, CA 92004			
aty	Samuel Ruven Maizel	Dentons US LLP	601 South Figueroa Street	Suite 2500 Los Angeles,
	CA 90017			

TOTAL: 2