Case 18-04091 Doc 89 Filed 12/20/10 Fatarad 13/31/10 00:43:64 #0089 Date Filed: 12/20/2019

Certificate of Notice Page 1 of 2 United States Bankruptcy Court District of Massachusetts

Darr,

Plaintiff Adv. Proc. No. 18-04091-msh

Internal Revenue Service, Defendant

CERTIFICATE OF NOTICE

District/off: 0101-4 User: telam Page 1 of 1 Date Rcvd: Dec 18, 2019

Form ID: pdf012 Total Noticed: 4

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on

Dec 20, 2019.

cd*

aty +Carl L. Moore, U.S. Department of Justice, Tax Division, P.O. Box 55 - Ben Franklin Station, Washington, DC 20044-0055

pla +Stephen Darr, Huron Consulting Services, LLC, 100 High St., Boston, MA 02110-1964

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

ust +E-mail/Text: USTPRegion01.WO.ECF@usdoj.gov Dec 19 2019 01:00:43 Richard King,
Office of US. Trustee, 446 Main Street, 14th Floor, Worcester, MA 01608-2361
dft E-mail/Text: cio.bncmail@irs.gov Dec 19 2019 01:00:36 Internal Revenue Service,
1111 Constitution Ave., NW, Washington, DC 02110

TOTAL: 2

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

cc* ++INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OPERATIONS, PO BOX 7346,

PHILADELPHIA PA 19101-7346

+Stephen Darr,

(address filed with court: Internal Revenue Service, 1111 Constitution Ave., NW, Washington, DC 02110)

Huron Consulting Services, LLC, 100 High St., Boston, MA 02110-1964 TOTALS: 0, * 2, ## 0

Addresses marked $^{\prime +\prime}$ were corrected by inserting the ZIP or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

Addresses marked '++' were redirected to the recipient's preferred mailing address pursuant to 11 U.S.C. 342(f)/Fed.R.Bank.PR.2002(g)(4).

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Dec 20, 2019 Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on December 18, 2019 at the address(es) listed below:

cember 18, 2019 at the address(es) listed below:
Andrew G. Lizotte on behalf of Plaintiff Stephen Darr agl@murphyking.com,

bankruptcy@murphyking.com;pas@murphyking.com;ddk@murphyking.com;agl@murphyking.com;ecf-72a6723957 cc@ecf.pacerpro.com

Charles R. Bennett, Jr. on behalf of Plaintiff Stephen Darr cbennett@murphyking.com, bankruptcy@murphyking.com;imccormack@murphyking.com;ecf-ca5a5ac33a04@ecf.pacerpro.com Harold B. Murphy on behalf of Plaintiff Stephen Darr bankruptcy@murphyking.com, dkonusevska@murphyking.com

Lauren Hume on behalf of Defendant Internal Revenue Service lauren.e.hume@usdoj.gov, northern.taxcivil@usdoj.gov

Lauren Hume on behalf of Counter-Claimant Internal Revenue Service lauren.e.hume@usdoj.gov, northern.taxcivil@usdoj.gov

Shawn Lu on behalf of Plaintiff Stephen Darr slu@murphyking.com, dmeyer@murphyking.com TOTAL: 6

1440987191230000000000007



UNITED STATES BANKRUPTCY COURT DISTRICT OF MASSACHUSETTS

In re:

TELEXFREE, LLC,

Debtor

STEPHEN DARR,

Plaintiff,

ν.

INTERNAL REVENUE SERVICE,

Defendant

Ch. 11 14-40987-MSH

Adversary Proceeding 18-04091-MSH

Proceeding Memorandum

MATTER:

#12 Motion of Plaintiff for Summary Judgment (H. Murphy) #20 Opposition of Defendant (L. Hume)

Decision set forth more fully as follows:

Hearing held. This matter is hereby taken under advisement.

By the Court,

Melvin S. Hoffman

United States Bankruptcy Judge

Dated: 12/18/2019