

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS

	)	
In re:	)	Chapter 11
	)	Case No. 14-40987-MSH
TELEXFREE, LLC <i>et al.</i> ,	)	Jointly Administered
	)	
Debtors	)	
	)	
STEPHEN DARR, AS THE TRUSTEE OF	)	
THE ESTATES OF TELEXFREE, LLC,	)	
TELEXFREE, INC. AND TELEXFREE	)	Adversary Proceeding
FINANCIAL, INC.,	)	No. 18-4091
	)	
Plaintiff	)	
	)	
v.	)	
	)	
UNITED STATES OF AMERICA,	)	
DEPARTMENT OF THE TREASURY,	)	
INTERNAL REVENUE SERVICE,	)	
	)	
Defendant	)	
	)	

**ORDER**

In accordance with the memorandum of decision issued today, the Motion by Chapter 11 Trustee for Partial Summary Judgment on counts 4 and 5 of the complaint (ECF No. 12) is GRANTED, and the United States' Cross-Motion for Partial Summary Judgment on counts 4 and 5 of the complaint (ECF No. 21) is DENIED.

At Boston, Massachusetts this 26th day of March, 2020.

By the Court,



Melvin S. Hoffman  
U.S. Bankruptcy Judge

