## UNITED STATES BANKRUPTCY COURT DISTRICT OF MASSACHUSETTS

In re:	) Chapter 11
TELEXFREE, LLC et al.,	Case No. 14-40987-MSH Jointly Administered
Debtors	) )
STEPHEN DARR, AS THE TRUSTEE OF THE ESTATES OF TELEXFREE, LLC, TELEXFREE, INC. AND TELEXFREE FINANCIAL, INC.,	Adversary Proceeding 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 United States of America's Second Motion for Partial Summary Judgment on counts 1, 2, and 3 of the complaint and on its counterclaim (ECF No. 55) is DENIED.

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

By the Court,

Melvin S. Hoffman U.S. Bankruptcy Judge

