Case 18-04091 Doc 97 Filed 03/28/20 Entered 03/20/20 00:37:41 Desc Imaged Docket #0097 Date Filed: 3/28/2020

Certificate of Induce raye I UI Z 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: Mar 26, 2020

Total Noticed: 1 Form ID: pdf012

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Mar 28, 2020.

NO NOTICES MAILED.

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center. +E-mail/Text: USTPRegion01.WO.ECF@usdoj.gov Mar 27 2020 00:46:53 Richard King,

Office of US. Trustee, 446 Main Street, 14th Floor, Worcester, MA 01608-2361

\*\*\*\*\* BYPASSED RECIPIENTS \*\*\*\*\*

NONE. TOTAL: 0

Addresses marked '+' 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.

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: Mar 28, 2020 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 March 26, 2020 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

on behalf of Counter-Claimant Edward J. Murphy Internal Revenue Service

edward.j.murphy@usdoj.gov, northern.taxcivil@usdoj.gov dward J. Murphy on behalf of Defendant Internal Reve Edward J. Murphy Internal Revenue Service edward.j.murphy@usdoj.gov, northern.taxcivil@usdoj.gov

Harold B. Murphy on behalf of Plaintiff Stephen Darr bankruptcy@murphyking.com,

dkonusevska@murphyking.com

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

Lauren Hume on behalf of Defendant 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

## 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 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