

Darr,  
Plaintiff  
Internal Revenue Service,  
Defendant

Adv. Proc. No. 18-04091-msh

### CERTIFICATE OF NOTICE

District/off: 0101-4

User: telam  
Form ID: pdf012

Page 1 of 1  
Total Noticed: 1

Date Rcvd: Mar 26, 2020

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.  
ust +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  
TOTAL: 1

\*\*\*\*\* 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

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### 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  
Edward J. Murphy on behalf of Counter-Claimant Internal Revenue Service  
edward.j.murphy@usdoj.gov, northern.taxcivil@usdoj.gov  
Edward J. Murphy on behalf of Defendant 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  
TOTAL: 8



144098720041500000000010

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS

In re:	)	
	)	Chapter 11
TELEXFREE, LLC <i>et al.</i> ,	)	Case No. 14-40987-MSH
	)	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 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