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: 1

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Dec 20, 2019.
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 Dec 19 2019 01:00:43 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: 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:
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-72a6723957cc@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 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: 6

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UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS

In re:	
TELEXFREE, LLC, Debtor	Ch. 11 14-40987-MSH
STEPHEN DARR, Plaintiff, *v.* INTERNAL REVENUE SERVICE, Defendant	Adversary Proceeding 18-04091-MSH

Proceeding Memorandum

MATTER:
#21 Cross-Motion of Defendant for Partial Summary Judgment (L. Hume)
#27 Opposition of Plaintiff (H. Murphy)
#31 Reply of Defendant

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