

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

NELLY HOME CARE, INC.	:	CIVIL ACTION
	:	
v.	:	
	:	
UNITED STATES OF AMERICA	:	NO. 15-439

NELLY LLC	:	CIVIL ACTION
	:	
v.	:	
	:	
UNITED STATES OF AMERICA	:	NO. 15-444

ORDER

NOW, this 19th day of April, 2017, upon consideration of the Plaintiffs' Consolidated Motion for an Award of Attorney's Fees and Costs Pursuant to 26 U.S.C. § 7430 (Document No. 26), the defendant's response, and the plaintiffs' reply, it is **ORDERED** that the motion is **DENIED**.

/s/ Timothy J. Savage

 TIMOTHY J. SAVAGE, J.