

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

<b>MARKIAN SLOBODIAN, as Trustee</b>	:	<b>CIVIL ACTION NO. 1:13-CV-2677</b>
<b>for the Bankruptcy Estate of Net Pay</b>	:	
<b>Solutions, Inc., d/b/a Net Pay Payroll</b>	:	<b>(Chief Judge Conner)</b>
<b>Services,</b>	:	
	:	
<b>Plaintiff</b>	:	
	:	
<b>v.</b>	:	
	:	
<b>THE UNITED STATES OF AMERICA,</b>	:	
<b>through the Internal Revenue Service,</b>	:	
	:	
<b>Defendant</b>	:	

**ORDER AND JUDGMENT**

AND NOW, this 29th day of June, 2015, upon consideration of the motion (Doc. 24) for summary judgment by the United States of America, through the Internal Revenue Service, and further upon consideration of the motion (Doc. 29) for summary judgment of debtor Net Pay Solutions, Inc., d/b/a Net Pay Payroll Services, through its bankruptcy trustee ("trustee"), and for the reasons set forth in the accompanying memorandum, it is hereby ORDERED that:

1. The United States' motion (Doc. 24) for summary judgment is GRANTED.
2. The trustee's motion (Doc. 29) for summary judgment is DENIED.
3. Judgment is ENTERED in favor of the United States and against the trustee as set forth in the accompanying memorandum.
4. The Clerk of Court is directed to CLOSE this case.

/S/ CHRISTOPHER C. CONNER  
Christopher C. Conner, Chief Judge  
United States District Court  
Middle District of Pennsylvania