

**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE**

|  |   |                                    |
|--|---|------------------------------------|
| In re:                                   | ) |                                    |
|  | ) |                                    |
| UNITED TAX GROUP, LLC,                   | ) | Bankruptcy Case No. 14-10486 (LSS) |
|  | ) |                                    |
| Debtor.                                  | ) |                                    |
| <hr style="border: 0.5px solid black;"/> |   |                                    |
|  | ) |                                    |
| GEORGE L. MILLER, CHAPTER 7              | ) |                                    |
| TRUSTEE,                                 | ) |                                    |
|  | ) |                                    |
| Plaintiff,                               | ) |                                    |
|  | ) |                                    |
| v.                                       | ) |                                    |
|  | ) |                                    |
| SWZ FINANCIAL, II LLC, TAX HELP          | ) | Adv. Proc. No. 15-50880 (LSS)      |
| MD, INC., ALLERAND, LLC, and             | ) |                                    |
| RICHARD J. SABELLA,                      | ) |                                    |
|  | ) |                                    |
| Defendants.                              | ) |                                    |
| <hr style="border: 0.5px solid black;"/> |   |                                    |
|  | ) |                                    |
| GEORGE L. MILLER, CHAPTER 7              | ) |                                    |
| TRUSTEE,                                 | ) |                                    |
|  | ) |                                    |
| Plaintiff,                               | ) |                                    |
|  | ) |                                    |
| v.                                       | ) | Civil Action No. 21-527-CJB        |
|  | ) |                                    |
|  | ) |                                    |
| SWZ FINANCIAL, II LLC, TAX HELP          | ) |                                    |
| MD, INC., ALLERAND, LLC, and             | ) |                                    |
| RICHARD J. SABELLA,                      | ) |                                    |
|  | ) |                                    |
| Defendants.                              | ) |                                    |

**MEMORANDUM ORDER**

Currently pending before the Court are Proposed Findings of Fact and Conclusions of Law issued in this bankruptcy litigation matter by Chief United States Bankruptcy Judge Laurie Selber Silverstein on November 8, 2021. (D.I. 1) On May 24, 2022, the parties jointly consented to the Court’s ability to conduct all proceedings in this case, including the entry of a

final judgment. (D.I. 3) Plaintiff George L. Miller, Chapter 7 Trustee of United Tax Group LLC (“Plaintiff”) filed no objections to the Proposed Findings of Fact and Conclusions of Law.

(December 1, 2021 Docket Entry)

Pursuant to Fed. R. Bank. P. 9033(d) and other governing law, the Court has reviewed the Proposed Findings of Fact and Conclusions of Law—a decision that addresses Defendants SWZ Financial II, LLC’s, Tax Help MD Inc.’s, Allerand, LLC’s and Richard J. Sabella’s (collectively, “Defendants”) motions for summary judgment—de novo. *See Am. Flint Glass Workers Union v. Anchor Resolution Corp.*, 197 F.3d 76, 80 (3d Cir. 1999). After having carefully conducted that review, and having discerned no error of fact or law in the Proposed Findings of Fact and Conclusions of Law, the Court ORDERS that they are ADOPTED. Defendants’ motions for summary judgment are hereby GRANTED.<sup>1</sup>

The Clerk of the Court is directed to enter judgment in favor of Defendants and against Plaintiff.

Dated: March 1, 2023

  
\_\_\_\_\_  
Christopher J. Burke  
UNITED STATES MAGISTRATE JUDGE

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<sup>1</sup> The Court had asked the parties to jointly prepare a form of order that it could enter after review of the Proposed Findings of Fact and Conclusions of Law. Although Plaintiff had filed no objections to the Proposed Findings of Fact and Conclusions of Law, its proposed form of order would have (without further explanation) had the Court: (1) reject those findings and conclusions; and (2) deny Defendants’ motions for summary judgment. (D.I. 7; D.I. 7-1 at 17-18) Yet Plaintiff has provided the Court with no argument or legal basis to justify such an outcome here. With the Court’s review of the Proposed Findings of Fact and Conclusions of Law having also provided it with no indication as to why that decision should be overturned, the Court has adopted the decision as set out above.