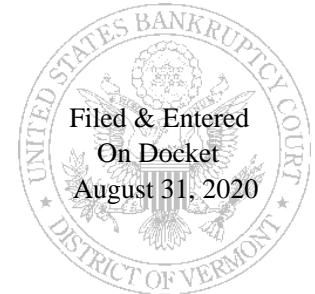


**UNITED STATES BANKRUPTCY COURT
DISTRICT OF VERMONT**



In re:

**Berton R. Frye and
Virginia R. Frye,
Debtors.**

**Chapter 7
Case # 15-10242**

**Douglas J. Wolinsky, Trustee,
Plaintiff,**

v.

**Berton R. Frye, Virginia Frye,
Northeastern Vermont
Development Association, Inc.,
Internal Revenue Service,
Vermont Community Loan Fund,
Inc., and Northern Community
Investment Corporation,
Defendants.**

**Adversary Proceeding
19-01009**

ORDER

**GRANTING INTERNAL REVENUE SERVICE'S MOTION FOR SUMMARY JUDGMENT
AND DENYING JOINT CROSS-MOTION FOR SUMMARY JUDGMENT OF
VERMONT COMMUNITY LOAN FUND AND NORTHERN COMMUNITY INVESTMENT CORPORATION**

For the reasons set forth in the memorandum of decision of even date, THE COURT FINDS there are no material facts in dispute and summary judgment is proper. As a matter of law, THE COURT FURTHER FINDS that the liens of the Internal Revenue Service have priority over the liens of the Joint Bank Lienholders in the Insurance Proceeds that are the subject of this interpleader action.¹

Accordingly, IT IS HEREBY ORDERED that the Internal Revenue Service's motion for summary judgment (doc. # 51) is GRANTED and the joint motion for summary judgment filed by Vermont Community Loan Fund, Inc., and Northern Community Investment Corporation (doc. #52) is denied.

¹ Capitalized terms not otherwise defined in this Order have the meanings ascribed to them in the memorandum of decision.

IT IS FURTHER ORDERED that the Clerk of the Court shall release the Insurance Proceeds currently held in this Court's Registry to the Internal Revenue Service promptly after this Order becomes final.

SO ORDERED.

August 31, 2020
Burlington, Vermont



Colleen A. Brown
United States Bankruptcy Judge