

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF OHIO
EASTERN DIVISION

REAL GOOD TECHNOLOGIES, LLC)	ACTION NO. 1:17-cv-00149-DCN
)	
Plaintiff & Judgment Creditor)	Judge Donald C Nugent
)	
-vs-)	Magistrate Judge Thomas M. Parker
)	
VICTORY SOLUTIONS, LLC)	<u>RESPONSE TO REAL GOOD</u>
)	<u>TECHNOLOGIES, LLC'S REPLY IN</u>
Defendant & Judgment Debtor)	<u>SUPPORT OF MAGISTRATE'S</u>
)	<u>REPORT & RECOMMENDATION</u>

To be sure, Real Good Technologies sets forth a chronology of Victory Solution's Bankruptcy Case. Victory Solutions has no quibble with Real Good Technologies' legal authorities. What Real Good Technologies fails to explain is what Real Good Technologies is entitled to have re-vested. It is undisputed that Real Good Technologies' interest, whatever it is, is secondary to the IRS so, truly, Real Good Technologies has no interest in this equipment. Re-vesting, under the Bankruptcy Code is not much different than a Quit Claim Deed; Real Good Technologies can only be re-vested with what it has, which is an interest secondary to the Internal Revenue Service. The interest of the Internal Revenue Service takes out all of the equity in all of the equipment of Victory Solutions. Therefore, Real Good Technologies in entitled to nothing. Interestingly, Real Good Technologies did not respond to Victory Solutions' criticism of the cases relied upon by the Magistrate Judge. As set forth in Victory Solutions' prior pleadings, those cases are inapposite and should not have been relied upon by the Magistrate Judge. Finally, the suggestion that the IRS is not interested in Victory solutions is misplaced. The Service has filed a new lien in an amount of over \$45,000 as of November 22, 2019.

WHEREFORE, Defendant prays that the Report and Recommendation of the Magistrate Judge be overruled and that Real Good Technologies has no interest in the equipment of Victory Solutions.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I hereby certify that on December 11, 2019, a true and correct copy of the Response to Real Good Technologies Reply in Support of Magistrate's Report & Recommendation was served via the court's Electronic Case Filing System on these entities and individuals who are listed on the court's Electronic Mail Notice List:

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