

Credit League, LLC v Cella Bella's Hospice Corp.

2025 NY Slip Op 34451(U)

November 19, 2025

Supreme Court, Kings County

Docket Number: Index No. 502044/2025

Judge: Reginald A. Boddie

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At an IAS Commercial Part 12 of the Supreme Court of the State of New York, held in and for the County of Kings, at the Courthouse, located at 360 Adams Street, Borough of Brooklyn, City and State of New York on the 19th day of November 2025.

P R E S E N T:
Honorable Reginald A. Boddie
Justice, Supreme Court

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CREDIT LEAGUE, LLC D/B/A FUNDED EASY,

Plaintiff,

Index No. 502044/2025

-against-

Cal. No. 6 MS 2

CELLA BELLA’S HOSPICE CORP., and CELLA
BELLA’S SENIOR SERVICES CORP.,

Decision and Order

Defendants.

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The following e-filed papers read herein:

NYSCEF Doc Nos.

MS 1

14-32

Plaintiff’s unopposed motion for summary judgment is decided as follows:

This action arises out of defendants’ alleged breach of two February 8, 2023 “Agreement for Employee Retention Tax Credit Services” contracts (the “Agreements”), under which plaintiff calculated, prepared, and filed defendants’ Employee Retention Tax Credit (“ERTC”) claims with the IRS in exchange for a 20% contingency fee. Plaintiff asserts it fully performed by securing more than \$1,084,319.85 in ERTC proceeds for defendants, but defendants failed to pay the agreed-upon fees, resulting in outstanding principal amounts of \$87,348.85 from defendant Cella Bella’s Hospice Corp. (“CBHC”) and \$129,515.12 from defendant Cella Bella’s Senior Services

Corp. (“CBSSC”), plus 2.5% monthly-compounded late charges. By Decision and Order dated April 24, 2025, the Court granted plaintiff’s motion dismissing defendants’ counterclaims.

Plaintiff now moves for summary judgment under CPLR 3212 for the sum-certain amounts and for dismissal of defendants’ nine affirmative defenses under CPLR 3211(b), arguing that the Answer consists of blanket denials, legally insufficient counterclaims already dismissed by the Court, and boiler-plate affirmative defenses unsupported by any factual allegations, none of which were particularized or substantiated despite Plaintiff’s demands and a court-ordered deadline.

By Order dated October 2, 2025, the Court adjourned the instant motion, filed on August 22, 2025, to November 13, 2025, to afford defendants additional time to submit their response. As of the date of this Decision and Order, however, no opposition papers have been filed.

It is well established that summary judgment is warranted when “the proponent makes a prima facie showing of entitlement to judgment as a matter of law, tendering sufficient evidence to demonstrate the absence of any material issues of fact, and the opponent fails to rebut that showing” (*Brandy B. v Eden Cent. School Dist.*, 15 NY3d 297, 302 [2010] [citation omitted]). Once the proponent has made a prima facie showing, the burden then shifts to the motion’s opponent to present evidentiary facts in admissible form sufficient to raise a genuine, triable issue of fact (*Zuckerman v City of New York*, 49 NY2d 557, 562 [1980]). If there is any doubt as to the existence of a triable fact, the motion for summary judgment must be denied (*Rotuba Extruders v Ceppos*, 46 NY2d 223, 231 [1978]). On a motion for summary judgment, the court’s function is one of issue finding rather than issue determination (*Sillman v Twentieth Century-Fox Film Corp.*, 3 NY2d 395, 404 [1957]). “It is not the function of a court . . . to make credibility determinations or findings of fact, but rather to identify material triable issues of fact (or point to the lack thereof)” (*Vega v Restani Constr. Corp.*, 18 NY3d 499, 505 [2012] [citation omitted]).

In the present action, plaintiff has made a prima facie showing of entitlement to judgment as a matter of law. The documents of record, including the executed Agreements, the ERTC log, the text messages with defendants' owner, establish the existence of two valid Agreements for Employee Retention Tax Credit Services, plaintiff's full performance thereunder, defendants' nonpayment of the contingency fee, and the resulting outstanding balances of \$135,453.39 owed by CBHC and \$201,999.39 owed by CBSSC. This evidence is sufficient to demonstrate the absence of any material triable issue of fact regarding plaintiff's breach of contract claims. Defendants, however, have not submitted opposition or otherwise raised any triable issue of fact.

Defendants' affirmative defenses consist of boilerplate, conclusory assertions unsupported by any factual allegations. As defendants failed to particularize those defenses, the affirmative defenses are legally insufficient and must be dismissed pursuant to CPLR 3211(b).

Accordingly, plaintiff's unopposed motion for summary judgment is granted in favor of plaintiff and against defendants (i) CBHC, in the principal amount of \$87,348.85, plus contractually agreed upon late fees amounting to 2.5% of said principal amount compounded monthly from the date that payment was due and owing, and (ii) CBSSC, in the principal amount of \$129,515.12, plus contractually agreed upon late fees amounting to 2.5% of said principal amount compounded monthly from the date that payment was due and owing.

It is further ORDERED that defendants' affirmative defenses are dismissed pursuant to CPLR 3211(b).

It is further ORDERED that plaintiff shall, within twenty (20) days of entry of this Decision and Order, submit a proposed judgment to the Clerk for taxation of costs and entry.

Any argument not explicitly addressed herein was considered and deemed to be without merit or unnecessary to address given the court's determination.

ENTER:



Honorable Reginald A. Boddie
Justice, Supreme Court

HON. REGINALD A. BODDIE
J.S.C.