UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

In re	CASE NO. 9:08-bk-04360-MGW
ULRICH FELIX ANTON ENGLER, PRIVATE COMMERCIAL OFFICE, INC., and PCO CLIENT MANAGEMENT, INC.,	CHAPTER 7 (Substantively Consolidated)
Debtors. _____/	

TRUSTEE'S MOTION FOR ENTRY OF AN ORDER APPROVING STIPULATION PARTIALLY RESOLVING PROOF OF CLAIM NUMBERS 64 THROUGH 69, 443, 444, AND 493 FILED IN THE ENGLER BANKRUPTCY CASE AND PROOF OF CLAIM NUMBERS 62 THROUGH 67, 146, 147, AND 151 FILED IN THE PRIVATE COMMERCIAL OFFICE, INC. BANKRUPTCY CASE

ROBERT E. TARDIF, JR. (the "Trustee"), as Chapter 7 Trustee for the substantively consolidated bankruptcy estate of Ulrich Felix Anton Engler, Private Commercial Office, Inc., and PCO Client Management, Inc. ("Engler," "PCO," and "PCOM," respectively, or collectively, the "Debtors"), by and through undersigned counsel, hereby files his *Motion For Entry Of An Order Approving Stipulation Partially Resolving Proof Of Claim Numbers 64 Through 69, 443, 444, And 493 Filed In The Engler Bankruptcy Case And Proof Of Claim Numbers 62 through 67, 146, 147, And 151 Filed In The Private Commercial Office, Inc. Bankruptcy Case*, and states in support thereof as follows:

A. PROCEDURAL AND FACTUAL BACKROUND

1. On March 31, 2008 (the "Petition Date"), a group of creditors filed involuntary petitions for relief under Chapter 7 of Title 11 of the United States Code (the "Bankruptcy Code") against Engler and PCO with the Clerk of this Court.

2. On April 29, 2008, the Court entered Orders for Relief against Engler and PCO.

3. On April 30, 2008, the Trustee was appointed and continues to serve as the permanent Chapter 7 Trustee for the Debtors' substantively consolidated estate.

4. On June 24, 2008, the Court entered an Order substantively consolidating the assets and liabilities of Engler's and PCO's bankruptcy estates.

5. On July 31, 2008, the Court issued a Notice establishing November 3, 2008 (the "Bar Date") as the deadline for filing proofs of claim in the Debtors' substantively consolidated estate. Doc. 72.

6. On April 23, 2010, the Court entered an Order substantively consolidating the assets and liabilities of PCOM with and into Engler's and PCO's bankruptcy estates *nunc pro tunc* to March 31, 2008.

7. On July 25, 2012, Engler was arrested by special agents and officers of U.S. Immigration and Customs Enforcement's (ICE) Homeland Security Investigations (HSI), ICE's Enforcement and Removal Operations (ERO), the U.S. Marshals Service and the Las Vegas Metropolitan Police Department.

8. On or about August 16, 2012, Engler was deported to the Federal Republic of Germany and thereafter pled guilty to the charges stemming from his perpetration of a Ponzi scheme.

9. On or about February 4, 2013, Engler was sentenced to a term of imprisonment of 8 ½ years as a result of his guilty plea on the Ponzi scheme charges.

10. On July 25, 2014, the Court entered an Order granting the Trustee's Motion To Establish Claim Objection Procedures And To Authorize Filing Of Omnibus Claim Objections On Certain Additional Grounds. Doc. 1024.

B. THE PROOFS OF CLAIM

11. As of October 3, 2014, 1,235 proofs of claim totaling $318,384,743.98 were filed in the Engler bankruptcy case and 210 proofs of claim totaling $205,085,382.63 were filed in the PCO bankruptcy case.

12. Included among the claims filed in the Engler case (collectively, the "Filed Claims") are 11 claims which were filed by entities on behalf and for the benefit of individual creditors holding approximately 6,126 claims (the "11 Group Claim(s)").

13. The total face amount of the 11 Group Claims is $191,440,579.77. *See* Claim Nos. 64-69, 443, 444, 493, 632, and 1019.

14. Prior to the Bar Date, HIMA AG, MANTEL & PARTNER, CONGRO FINANZ AG, PRIMUS GMBH, and ULLRICH MESSMER ("HIMA," "Mantel," "Congro," "Primus," and "Messmer," respectively, or collectively the "Group Claimants") filed the following claims in the Engler case through the law firm of Urban Thier Federer & Chinnery, P.A. ("UTFCPA"):

(i) Claim No. 64 – HIMA (consisting of 83 individual claims) in the face amount of $8,348,673.50;

(ii) Claim No. 65 – Mantel (consisting of 69 individual claims) in the face amount of $3,844,372.15;

(iii) Claim No. 66 – Congro and Primus (consisting of 49 individual claims) in the face amount of $4,105,315.82;

(iv) Claim No. 67 – Primus (consisting of 777 individual claims) in the face amount of $31,220,448.81;

(v) Claim No. 68 – Congro (consisting of 827 individual claims) in the face amount of $24,855,433.44);

(vi) Claim No. 69 – Messmer (consisting of 2,303 individual claims) in the face amount of $55,599,317.88;

(vii) Claim No. 443 – Primus (consisting of 35 individual claims) in the face amount of $548,430.45;

(viii) Claim No. 444 – Messmer (consisting of 91 individual claims) in the face amount of $795,741.45; and

(ix) Claim No. 493 – Messmer (consisting of 47 individual claims) in the face amount of $2,016,355.07

(collectively, the "9 Group Claim(s)").

15. In other words, the 9 Group Claims consist of 4,281 individual claims and have a total face amount of $131,334,088.57.

16. Prior to the Bar Date, the Group Claimants also filed duplicates of the 9 Group Claims in the PCO case. Cf., HIMA Claim No. 64 in Engler case with HIMA Claim No. 64 in PCO case; Mantel Claim No. 65 in Engler case with Mantel Claim No. 62 in PCO case; Congro and Primus Claim No. 66 in Engler case with Congro and Primus Claim No. 63 in PCO case; Primus Claim No. 67 in Engler case with Primus Claim No. 65 in PCO case; Congro Claim No. 68 in Engler case with Congro Claim No. 66 in PCO case; Messmer Claim No. 69 in Engler case with Messmer Claim No. 67 in PCO case; Primus Claim No. 443 in Engler case with Primus Claim No. 146 in PCO case; Messmer Claim No. 444 in Engler case with Messmer Claim No. 147 in

PCO case; and Messmer Claim No. 493 in Engler case with Messmer Claim No. 151 in PCO case (collectively, the "Duplicate 9 Group Claim(s)").

C. STIPULATION PARTIALLY RESOLVING THE 9 GROUP CLAIMS AND THE DUPLICATE 9 GROUP CLAIMS

17. On October 17, 2014, the Trustee and the Group Claimants entered into a Stipulation partially resolving the 9 Group Claims and the Duplicate 9 Group Claims (the "Group Claim Stipulation").[1] A copy of the Group Claim Stipulation is attached as ***Exhibit 1*** and is incorporated herein by this reference.

18. As set forth in the Group Claim Stipulation, the parties agreed as follows:

(a) DUPLICATE 9 GROUP CLAIMS STRICKEN. The Duplicate 9 Group Claims filed in the PCO case (Mantel Claim No. 62, Congro and Primus Claim No. 63, HIMA Claim No. 64, Primus Claim No. 65, Congro Claim No. 66, Messmer Claim No. 67, Primus Claim No. 146, Messmer Claim No. 147, and Messmer Claim No. 151) will be stricken, expunged, and disallowed in their entirety;

(b) CLASSIFICATION OF 9 GROUP CLAIMS. The 9 Group Claims will be properly classified and/or re-classified as general unsecured claims, consistent with the treatment of all creditors in the Debtors' substantively consolidated estate, and will be subject to the same claim objection grounds as all other creditors as applicable and appropriate;

[1] In the event of a conflict between the terms of this Motion and the terms of the Group Claim Stipulation, the terms of the Group Claim Stipulation shall govern the rights and obligations of the Trustee and the Group Claimants.

(c) OBJECTIONS, RESPONSES AND POSSIBLE RESOLUTIONS OF 9 GROUP CLAIMS. The Trustee will object to the 9 Group Claims on all appropriate grounds and the Group Claimants will file their responses as to each individual creditor within 45 days thereafter. Notwithstanding, the parties will continue to work together in a good faith effort to resolve or narrow the issues raised in the objections and enter into appropriate stipulations in order to minimize or dispense with the need for court intervention, including, as appropriate, stipulations or agreements for extensions of time for filing of responses.

19. The parties believe the Group Claim Stipulation will assist them in achieving the fair, orderly, and effective resolution of the 9 Group Claims consisting of 4,281 individual claims having a total face amount of $131,334,088.57.

20. At the same time, this Motion should not be deemed or construed as an admission by the Trustee of the validity, nature, amount, or priority of any of the 9 Group Claims or any other claims filed in the Debtors' substantively consolidated estate.

WHEREFORE, the Trustee respectfully requests the Court to enter an Order (a) approving the Group Claim Stipulation; and (b) granting such further relief as the Court may deem appropriate.

Dated: October 21, 2014

Respectfully submitted,

GENOVESE JOBLOVE & BATTISTA, P.A.
Special Counsel to the Trustee
200 East Broward Boulevard, Suite 1110
Fort Lauderdale, Florida 33301
Telephone: (954) 453-8000
Telecopier: (954) 453-8010

By: /s/ Robert F. Elgidely
Robert F. Elgidely, Esq.
Florida Bar No. 111856

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing *Trustee's Motion For Entry Of An Order Approving Stipulation Partially Resolving Proof Of Claim Numbers 64 Through 69, 443, 444, And 493 Filed In The Engler Bankruptcy Case And Proof Of Claim Numbers 62 through 67, 146, 147, And 151 Filed In The Private Commercial Office, Inc. Bankruptcy Case* has been furnished to all creditors and/or interested parties registered on the Court's CM/ECF System and was also posted on the website "englerbk.com" in accordance with the Order Granting Trustee's Motion To Establish Certain Notice, Case Management And Administrative Procedures (Doc. 451) on October 21, 2014.

By:/s/ Robert F. Elgidely
Robert F. Elgidely, Esq.

EXHIBIT 1

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

In re	CASE NO. 9:08-bk-04360-MGW
ULRICH FELIX ANTON ENGLER, PRIVATE COMMERCIAL OFFICE, INC., and PCO CLIENT MANAGEMENT, INC.,	CHAPTER 7 (Substantively Consolidated)
Debtors. _____/	

STIPULATION PARTIALLY RESOLVING PROOF OF CLAIM NUMBERS 64 THROUGH 69, 443, 444, AND 493 FILED IN THE ENGLER BANKRUPTCY CASE AND PROOF OF CLAIM NOS. 62 THROUGH 67, 146, 147, AND 151 FILED IN THE PRIVATE COMMERCIAL OFFICE, INC. BANKRUPTCY CASE

ROBERT E. TARDIF, JR. (the "Trustee"), as Chapter 7 Trustee for the substantively consolidated bankruptcy estates of ULRICH FELIX ANTON ENGLER, PRIVATE COMMERCIAL OFFICE, INC., and PCO CLIENT MANAGEMENT, INC. ("Engler," "PCO," and "PCOM," respectively, or collectively the "Debtors"), and HIMA AG, MANTEL & PARTNER, CONGRO FINANZ AG, PRIMUS GMBH, and ULLRICH MESSMER ("HIMA," "Mantel," "Congro," "Primus," and "Messmer," respectively, or collectively the "Group Claimants," and together with the Trustee, the "Parties" and each a "Party"), hereby enter into this Stipulation partially resolving proof of claim numbers 64 through 69, 443, 444, and 493 filed in the Engler bankruptcy case (Case No. 9:08-bk-04360-MGW) and proof of claim numbers 62 through 67, 146, 147, and 151 filed in the PCO bankruptcy case (Case No. 9:08-bk-04365-MGW). In connection with this Stipulation, the Parties respectfully state as follows:

WHEREAS, on March 31, 2008 (the "Petition Date"), a group of creditors filed involuntary petitions for relief under Chapter 7 of Title 11 of the United States Code (the "Bankruptcy Code") against Engler and PCO with the Clerk of this Court[1];

WHEREAS, on April 29, 2008, the Court entered Orders for Relief against Engler and PCO;

WHEREAS, on April 30, 2008, the Trustee was appointed and continues to serve as the permanent Chapter 7 Trustee for the Debtors' bankruptcy estates;

WHEREAS, on June 24, 2008, the Court entered an Order substantively consolidating the assets and liabilities of Engler's and PCO's bankruptcy estates (Doc. 51);

WHEREAS, on July 31, 2008, the Court issued a Notice establishing November 3, 2008 (the "Bar Date") as the deadline for filing proofs of claim in the Debtors' substantively consolidated estate (Doc. 72);

WHEREAS, on April 23, 2010, the Court entered an Order substantively consolidating the assets and liabilities of PCOM with and into Engler's and PCO's bankruptcy estates *nunc pro tunc* to March 31, 2008 (Doc. 242);

WHEREAS, on July 25, 2012, Engler was arrested by special agents and officers of U.S. Immigration and Customs Enforcement's (ICE) Homeland Security Investigations (HSI), ICE's Enforcement and Removal Operations (ERO), the U.S. Marshals Service and the Las Vegas Metropolitan Police Department;

WHEREAS, on or about August 16, 2012, Engler was deported to the Federal Republic of Germany and thereafter pled guilty to the charges stemming from his perpetration of a Ponzi scheme;

[1] The involuntary bankruptcy cases were commenced approximately four months after the County Court of Mannheim, Germany issued an international warrant for Engler's arrest with respect to criminal charges involving the perpetration of a Ponzi scheme and approximately one month before the Public Prosecutor's Office of Mannheim, Germany issued a request for Engler's arrest and extradition to the United States Government.

WHEREAS, on or about February 4, 2013, Engler was sentenced to a term of imprisonment of 8 ½ years as a result of his guilty plea on the Ponzi scheme charges.

WHEREAS, prior to the Bar Date, the following claims were filed in the Engler case:

(i) Claim No. 64 – HIMA (consisting of 83 individual claims) in the face amount of $8,348,673.50;

(ii) Claim No. 65 – Mantel (consisting of 69 individual claims) in the face amount of $3,844,372.15;

(iii) Claim No. 66 – Congro and Primus (consisting of 49 individual claims) in the face amount of $4,105,315.82;

(iv) Claim No. 67 – Primus (consisting of 777 individual claims) in the face amount of $31,220,448.81;

(v) Claim No. 68 – Congro (consisting of 827 individual claims) in the face amount of $24,855,433.44);

(vi) Claim No. 69 – Messmer (consisting of 2,303 individual claims) in the face amount of $55,599,317.88;

(vii) Claim No. 443 – Primus (consisting of 35 individual claims) in the face amount of $548,430.45;

(viii) Claim No. 444 – Messmer (consisting of 91 individual claims) in the face amount of $795,741.45; and

(ix) Claim No. 493 – Messmer (consisting of 47 individual claims) in the face amount of $2,016,355.07

(collectively, the "Group Claims").

WHEREAS, prior to the Bar Date, duplicates of the Group Claims were also filed in the PCO case:

(i) Cf., HIMA Claim No. 64 in Engler case with HIMA Claim No. 64 in PCO case;

(ii) Cf., Mantel Claim No. 65 in Engler case with Mantel Claim No. 62 in PCO case;

(iii) Cf. Congro and Primus Claim No. 66 in Engler case with Congro and Primus Claim No. 63 in PCO case;

(iv) Cf., Primus Claim No. 67 in Engler case with Primus Claim No. 65 in PCO case;

(v) Cf., Congro Claim No. 68 in Engler case with Congro Claim No. 66 in PCO case;

(vi) Cf. Messmer Claim No. 69 in Engler case with Messmer Claim No. 67 in PCO case;

(vii) Cf. Primus Claim No. 443 in Engler case with Primus Claim No. 146 in PCO case;

(viii) Cf. Messmer Claim No. 444 in Engler case with Messmer Claim No. 147 in PCO case; and

(ix) Cf. Messmer Claim No. 493 in Engler case with Messmer Claim No. 151 in PCO case

(collectively, the "Duplicate Group Claims").

WHEREAS, the Group Claimants filed the Group Claims on behalf of and for the benefit of the individual creditors holding the 4,281 individual claims included therein in order to facilitate

their ability to participate in the case despite geographic and language barriers and in order to reduce the administrative burden and expense attendant thereto;

WHEREAS, the Group Claimants acknowledge and agree that the individual creditors holding the 4,281 individual claims are the actual owners of their claims and are entitled to distributions from the Debtors' estate subject only to any collection or contingency fee agreement which is valid and enforceable under applicable law;

WHEREAS, the Parties wish to set forth the partial resolution of the Group Claims and the Duplicate Group Claims pursuant to the terms of this Stipulation.

NOW, THEREFORE, in consideration of the mutual promises contained herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, it is hereby STIPULATED AND AGREED between the Parties that:

1. RECITALS. The Parties hereto adopt the above recitals as being true and correct, and they are incorporated herein as material parts of this agreement.

2. DUPLICATE GROUP CLAIMS STRICKEN. The Duplicate Group Claims filed in the PCO case (Mantel Claim No. 62, Congro and Primus Claim No. 63, HIMA Claim No. 64, Primus Claim No. 65, Congro Claim No. 66, Messmer Claim No. 67, Primus Claim No. 146, Messmer Claim No. 147, and Messmer Claim No. 151) shall be stricken, expunged, and disallowed in their entirety. The Group Claimants shall not be entitled to a distribution from the Debtors' estate on account of the Duplicate Group Claims.

3. GROUP CLAIM CLASSIFICATION. The Group Claims are properly classified and/or re-classified as general unsecured claims. The allowed claims of all creditors of the Debtors' substantively consolidated estate are included in a single class of unsecured creditors and there are no secured creditors. All claims of all individual creditors, including those of the individual

creditors included within the Group Claims, will be subject to the same claim objection grounds as applicable.

4. GROUP CLAIM OBJECTIONS, RESPONSES AND POSSIBLE RESOLUTIONS. The Trustee shall object to the Group Claims on any appropriate grounds, including the below referenced grounds if applicable, (the "Group Claim Objection(s)"), which shall include, for each individual creditor claim, the claim amount that the Trustee maintains should be allowed. Thereafter, the Group Claimants shall file their responses as to each individual creditor within 45 days thereafter. The Parties will work together in a good faith effort to resolve or narrow the issues raised in the Group Claim Objection(s) and enter into appropriate stipulations in order to minimize or dispense with the need for court intervention, including, as appropriate, stipulations or agreements for extensions of time for filing of responses.

(a) ***Individual Claim Exceeds Net Investment*:** The amount of the individual creditor's claim exceeds the net investment set forth in the Debtors' books and records including, but not limited to, the Debtors' bank records. A "net investment" is the principal of the investment, less any amounts received from the Debtors as either return of principal or interest payments. As a result, such individual creditor's claim should be reduced to the amount indicated on an attached exhibit, to the extent the Trustee does not seek to strike and disallow such claim for additional reasons set forth therein.

(b) ***Individual Claim Includes Interest:*** The individual creditor's claim includes a component for interest which is not permitted under applicable state and bankruptcy law. The Debtors were engaged in a Ponzi scheme and interest or "false profits" are not permissible as claims against the Debtors' substantively consolidated estate. As a result, such individual creditor's claim should be reduced and allowed in the amount indicated on an attached exhibit, to the extent the Trustee does not seek to strike and disallow, or further reduce, such claim for additional reasons set forth therein.

(c) ***No Record of Deposit From Individual Creditor*:** The Debtors' bank records do not show any deposit made by the individual creditor to the Debtors. The Claim does not contain enough supporting information to allow the Trustee to evaluate whether or not the individual creditor made an investment with the Debtors. The individual creditor is not a known creditor

of the Debtors and was not scheduled by the Debtors. As a result, the individual claim amount should be stricken and disallowed from the Claim in its entirety.

(d) ***Individual Creditor is Net Profiteer*:** The Debtors' books and records including, but not limited to, the Debtors' bank records, show that the creditor is a "net profiteer" in the Debtors' Ponzi scheme. A net profiteer is an individual creditor who received return of principal or interest payments in excess of the principal amount invested with the Debtors. Because the individual creditor's principal was returned in full prior to the Petition Date, the individual creditor is not entitled to any further claim against the Debtors' substantively consolidated estate. As a result, the individual creditor's portion of the Claim should be stricken and disallowed in its entirety.

(e) ***Duplicate*:** The individual creditor's claim is duplicative of another claim filed by the individual creditor in the substantively consolidated bankruptcy cases of Engler, PCO, and/or PCOM. As a result, the individual creditor's portion of the Claim should be stricken and disallowed in its entirety. The individual creditor's remaining claim against the Debtors' consolidated estate shall be reflected in an exhibit to the claim objection. The remaining claim may be subject to further objection for additional reasons set forth therein or in future objections to claims.

5. ENTIRE AGREEMENT. This Stipulation contains the entire agreement between the Parties relating to the subject matter hereof and it supercedes any prior agreements or understandings, whether oral or written, between the Parties or with respect to the subject matter hereof. The Parties acknowledge that no one has made any representations or promises to them, other than those in or referred to by this Stipulation, and that they are not relying on any representations or promises not set forth herein in executing this Stipulation.

6. MODIFICATION OR AMENDMENT. This Stipulation shall not be modified, altered, amended or vacated without written agreement of the Parties.

7. AMBIGUITY. In the event that an ambiguity or question of intent or interpretation arises, this Stipulation shall be construed as if crafted jointly by each of the Parties hereto and no

presumptions or burdens of proof shall arise favoring any Party by virtue of the authorship of any of the provisions of this Stipulation.

8. HEADINGS. The headings contained herein are solely for the purpose of reference, are not part of this Stipulation, and shall not in any way affect the meaning or interpretation of this Stipulation.

9. BENEFIT AND BINDING EFFECT. This Stipulation shall be binding upon and shall inure to the benefit of the Parties hereto and their respective successors and assigns upon entry of a final, non-appealable order approving the terms hereof in the above-captioned case.

10. JURISDICTION. This Court shall retain jurisdiction, and the Parties consent to such retention of jurisdiction, to resolve any disputes or controversies arising from or related to this Stipulation. Any motion or application brought before this Court to resolve a dispute arising from or related to this Stipulation shall be brought on proper notice upon the undersigned Parties in accordance with the relevant Federal Rules of Bankruptcy Procedure and the Local Rules of the United States Bankruptcy Court for the Middle District of Florida.

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Respectfully submitted this 21st day of October, 2014.

Urban Thier Federer & Chinnery, P.A.	Genovese Joblove & Battista, P.A.
/s/ John L. Urban John L. Urban, Esq. Florida Bar No. 0175307 urban@urbanthier.com 200 S. Orange Ave., Suite 2000 Orlando, FL 32801 Telephone: (407) 245-8352 Facsimile: (407) 245-8361	/s/ Robert F. Elgidely Robert F. Elgidely, Esq. Florida Bar No. 111856 relgidely@gjb-law.com 200 East Broward Boulevard Suite 1110 Fort Lauderdale, FL 33301 Telephone: (954) 453-8000 Facsimile: (954) 453-8010