

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

In re

CASE NO. 9:08-bk-04360-ALP

ULRICH FELIX ANTON ENGLER and
PRIVATE COMMERCIAL OFFICE, INC.,

CHAPTER 7
(Substantively Consolidated)

**ORDER GRANTING TRUSTEE'S MOTION TO SUBSTANTIVELY CONSOLIDATE
NON-DEBTOR PCO CLIENT MANAGEMENT, INC. WITH AND INTO THE
DEBTORS' BANKRUPTCY ESTATES NUNC PRO TUNC TO MARCH 31, 2008**

THIS CAUSE came before the Court on April 19, 2010 upon the *Motion to Substantively Consolidate Non-Debtor PCO Client Management, Inc. with and into the Debtors' Bankruptcy Estates Nunc Pro Tunc to March 31, 2008* [D.E. 161] (the "Motion") filed by Robert E. Tardif, Jr., as Trustee for the Chapter 7 Bankruptcy Estates of Ulrich Felix Anton Engler and Private Commercial Office, Inc. (the "Trustee").

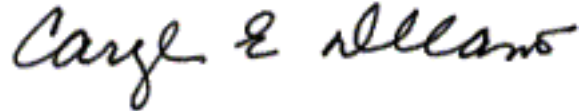
The Court reviewed the Motion, and the record, and considered the proffers of testimony of the Trustee and Carol Fox, CPA of Kapila and Company, as well as the stipulation to the relief sought by the President and sole shareholder of PCO Client Management, Inc., Angelika Neumeier-Fuchs. For the reasons stated orally and recorded in open court that shall constitute the decision of this Court, it is

ORDERED AND ADJUDGED

1. The Trustee's Motion is GRANTED.

2. The assets and liabilities of PCO Client Management, Inc., are hereby substantively consolidated with and into the Debtors' bankruptcy estates *nunc pro tunc* to March 31, 2008.

DONE AND ORDERED at Tampa, Florida on April 23, 2010.



Caryl E. Delano
United States Bankruptcy Judge

Copies furnished to:

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