

EXHIBIT C



Brett Von Borke, Esq.
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March 11, 2011

VIA U.S. MAIL

James M. Strother
Executive Vice President
General Counsel Legal Group
Wells Fargo & Company
420 Montgomery Street
San Francisco, CA 94104

Re: Subpoena for Records to Wells Fargo Bank, N.A.

Dear Mr. Strother:

This letter is in regards to the subpoena served on Wells Fargo Bank on February 8, 2011 and signed for by Joyce Marley (Wells Fargo's registered agent in Florida), a copy of which is attached hereto as Exhibit "A." The return date on the subpoena was February 21, 2011. Wells Fargo, however, failed to respond to that subpoena.

On February 28, 2011 we sent a follow-up letter to Corporation Service Company, the records custodian for Wells Fargo in Florida, a copy of which is attached hereto as Exhibit "B." To date, we have not received a response to that letter from Wells Fargo.

We request that Wells Fargo produce the documents responsive to our subpoena by March 24, 2011, or we will be required to seek relief from the Court.

Yours truly,

Brett E. von Borke

BvB/es
Encls.

cc: Tucker Ronzetti, Esq.
Corporation Service Company, R/A

4097/101/322958.1

EXHIBIT “A”

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION
www.flsb.uscourts.gov**

IN RE:

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

ULRICH FELIX ANTON ENGLER;
PRIVATE COMMERCIAL OFFICE, INC.; and
PCO CLIENT MANAGEMENT, INC.,


CHAPTER 7

Debtor.

SUBPOENA FOR RULE 2004 DEPOSITION DUCES TECUM
(Documents May Be Produced in Lieu of Appearance)

To: Records Custodian of
Wells Fargo Bank, NA
C/O Corporation Service Company
1201 Hays Street
Tallahassee, Florida 32301

YOU ARE COMMANDED to appear and testify at a deposition under Bankruptcy Rule 7030 at the place, date, and time specified below.

PLACE OF TESTIMONY	DATE AND TIME
<p><input checked="" type="checkbox"/> YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date, and time specified below (list documents or objects): SEE ATTACHED EXHIBIT A</p>	
PLACE Kozyak Tropin & Throckmorton, P.A. 2525 Ponce de Leon Blvd., 9 th Floor Coral Gables, Florida 33134 Tel.: (305) 372-1800 Fax: (305) 372-3508	DATE AND TIME February 21, 2011 10:00 am
ISSUING OFFICER SIGNATURE 	TITLE Special Counsel for Robert E. Tardif, Jr., as Chapter 7 Trustee
ISSUING OFFICER'S NAME (PRINT) Thomas A. Tucker Ronzetti, Esq. Kozyak Tropin & Throckmorton, P.A. 2525 Ponce de Leon Blvd., 9 th Floor Coral Gables, Florida 33134	PHONE (305) 372-1800
	DATE 2/7/11

PROOF OF SERVICE	
DATE	PLACE
SERVED ON (PRINT NAME)	MANNER OF SERVICE
SERVED BY (PRINT NAME)	TITLE
DECLARATION OF SERVER	
I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.	
Executed on	
DATE	SIGNATURE OF SERVER
	ADDRESS OF SERVER
Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2006, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure; See also Local Rule 2004-1.	

(c) PROTECTION OF PERSONS SUBJECT TO SUBPOENAS.

(1) A party or an attorney responsible for the issuance and service of a subpoena shall take reasonable steps to avoid imposing undue burden or expense on a person subject to that subpoena. The court on behalf of which the subpoena was issued shall enforce this duty and impose upon the party or attorney in breach of this duty an appropriate sanction, which may include, but is not limited to, lost earnings and a reasonable attorney's fee.

(2)(A) A person commanded to produce and permit inspection, copying, testing, or sampling of designated electronically stored information, books, papers, documents or tangible things, or inspection of premises need not appear in person at the place of production or inspection unless commanded to appear for deposition, hearing or trial.

(B) Subject to paragraph (d)(2) of this rule, a person commanded to produce and permit inspection, copying, testing, or sampling may, within 14 days after service of the subpoena or before the time specified for compliance if such time is less than 14 days after service, serve upon the party or attorney designated in the subpoena written objection to producing any or all of the designated materials or inspection of the premises - or to producing electronically stored information in the form or forms requested. If objection is made, the party serving the subpoena shall not be entitled to inspect, copy, test, or sample the materials or inspect the premises except pursuant to an order of the court by which the subpoena was issued. If objection has been made, the party serving the subpoena may, upon notice to the person commanded to produce, move at any time for an order to compel the production, inspection, copying, testing, or sampling. Such an order to compel shall protect any person who is not a party or an officer of a party from significant expense resulting from the inspection, copying, testing, or sampling commanded.

(3)(A) On timely motion, the court by which a subpoena was issued shall quash or modify the subpoena if it

- (i) fails to allow reasonable time for compliance;
- (ii) requires a person who is not a party or an officer of a party to travel to a place more than 100 miles from the place where that person resides, is employed or regularly transacts business in person, except that, subject to the provisions of clause (c)(3)(B)(iii) of this rule, such a person may in order to attend trial be commanded to travel from any such place within the state in which the trial is held;
- (iii) requires disclosure of privileged or other protected matter and no exception or waiver applies, or
- (iv) subjects a person to undue burden.

(B) If a subpoena

- (i) requires disclosure of a trade secret or other confidential research, development, or commercial information, or
- (ii) requires disclosure of an unretained expert's opinion or information not describing specific events or occurrences in dispute and resulting from the expert's study made not at the request of any party, or
- (iii) requires a person who is not a party or an officer of a party to incur substantial expense to travel more than 100 miles to attend trial, the court may, to protect a person subject to or affected by the subpoena, quash or modify the subpoena or, if the party in whose behalf the subpoena is issued shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship and assures that the person to whom the subpoena is addressed will be reasonably compensated, the court may order appearance or production only upon specified conditions.

(d) DUTIES IN RESPONDING TO SUBPOENA.

(1) (A) A person responding to a subpoena to produce documents shall produce them as they are kept in the usual course of business or shall organize and label them to correspond with the categories in the demand.

(B) If a subpoena does not specify the form or forms for producing electronically stored information, a person responding to a subpoena must produce the information in a form or forms in which the person ordinarily maintains it or in a form or forms that are reasonably usable.

(C) A person responding to a subpoena need not produce the same electronically stored information in more than one form.

(D) A person responding to a subpoena need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or to quash, the person from whom discovery is sought must show that the information sought is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.

(2) (A) When information subject to a subpoena is withheld on a claim that it is privileged or subject to protection as trial preparation materials, the claim shall be made expressly and shall be supported by a description of the nature of the documents, communications, or things not produced that is sufficient to enable the demanding party to contest the claim.

(B) If information is produced in response to a subpoena that is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has and may not use or disclose the information until the claim is resolved. A receiving party may promptly present the information to the court under seal for a determination of the claim. If the receiving party disclosed the information before being notified, it must take reasonable steps to retrieve it. The person who produced the information must preserve the information until the claim is resolved.

(e) CONTEMPT. Failure of any person without adequate excuse to obey a subpoena served upon that person may be deemed a contempt of the court from which the subpoena issued. An adequate cause for failure to obey exists when a subpoena purports to require a nonparty to attend or produce at a place not within the limits provided by clause (ii) of subparagraph (c)(3)(A).

DEFINITIONS

All references to any person includes his/her/its employees, agents, servants, subsidiaries, parent company, affiliated company and any other person or entity or Representative (as defined below) acting or purporting to act on behalf or under his/her control.

a. "Document(s)" or "Writing(s)" shall be deemed to include every record of every type, and is used in the broadest sense and includes any medium upon which intelligence or information can be recorded and further includes, but is not limited to, all originals, nonidentical copies and drafts of the following items, whether printed, handwritten, typed, recorded, or stored on any electro-magnetic storage device, or reproduced by hand, including without limitation correspondence, emails, instant messages, voicemails, memoranda, invoices, receipts, records, ledger cards or other accounting records, vouchers, checks, shop orders, diaries, calendars, instructions, summaries of personal conversations or interviews, minutes or records of meetings or conferences, transcripts, opinions or reports of consultants, projections, drafts, contracts, agreements, confirmations, statistical statements, studies, telegrams, telexes, books, notes, reports, logs, diaries, tape recordings, video cassettes and data compilations from which information can be obtained, charts, photographs, notebooks, drawings, plans, printed materials of any kind, charts and interoffice communications, and any other writing of whatever description, including but not limited to any information contained in any computer, or represented by a computer program, signed or unsigned, regardless of whether approved, signed, sent, received, redrafted, or executed, studies, work papers, handwritten notes, drafts, demands, charts, papers, prints, laboratory records, drawing sketches, diagrams, forms, graphs, indexes, lists, tapes, photographs, microfilms, data sheets, data processing cards, or any other written, recorded, transcribed, punched, taped, filmed, or graphic matter, however produced and reproduced.

b. The singular shall include the plural and vice versa; the terms "and" or "or" shall be both conjunctive and disjunctive; and the term "including" means "including without limitation."

c. "Date" shall mean the exact date, month and year, if ascertainable, or, if not, the best approximation of the date (based upon relationship with other events).

d. "Agreement" shall mean all agreements, contracts, undertakings or other arrangements, whether oral, written, nonfinal, enforceable, superseded or modified by subsequent agreements.

e. The "Engler Entities" shall mean Ulrich Felix Anton Engler, Private Commercial Office, Inc., and PCO Client Management, Inc.

f. "Communication" means any oral or written statement, dialogue, colloquy, discussion or conversation, and also means any transfer of thoughts or ideas between persons by means of documents and includes any transfer of data from one location to another by electronic or similar means.

g. "Representative" means any and all agents, employees, servants, officers, directors, attorneys, or other persons acting or purporting to act on behalf of the person in question.

h. "Evidencing" means having a tendency to show, prove or disprove.

i. With respect to "Documents," the term "Identify" means: 1) state the author or writer thereof and the parties thereto; 2) state its title or other identifying data; 3) state the date of the document or if no date; 4) state the exact nature and substance thereof; 5) identify each person having possession, care, custody or control of the original and copies thereof; and 6) if such document was, but no longer is in your possession or subject to your control, state what disposition was made of it and who is in control of same.

j. With respect to "Person," the word "person" shall mean any natural person, individual, proprietorship, partnership, corporation, association, organization, joint venture, business trust, or other business enterprise, governmental body or agency, legal or business entity, or group of natural persons, or other entity, whether *sui juris* or otherwise and includes both the singular and plural.

k. "You" or "Your" shall mean Wells Fargo Bank, NA, as successor in interest to Wachovia Bank NA, and all of its affiliates or subsidiaries and any agents, representatives or other persons acting, or purporting to act, on behalf of Wachovia Bank.

l. "Control" means in your possession, custody or control or under your direction, and includes in the possession, custody or control of those under the direction of you or your employees, subordinates, counsel, accountant, consultant, expert, parent or affiliated corporation, and any person purporting to act on your behalf.

m. "Related to" or "Relating to" shall mean directly or indirectly, refer to, reflect, describe, pertain to, arise out of or in connection with, or in any way legally, logically, or factually be connected with the matter discussed.

n. "Pertain to" or "Pertaining to" means relates to, refers to, contains, concerns, describes, embodies, mentions, constitutes, constituting, supports, corroborates, demonstrates, proves, evidences, shows, refutes, rebuts, controverts, or contradicts.

o. "Reflect" or "Reflecting" means reveals, exposes, suggests, signals, indicates, shows, displays, describes, manifests, or exhibits.

p. "Refers" or "Referring to" means pertaining to, allude to, direct attention to, impute, ascribe, belong to, and/or arise out of or in connection with, or in any way legally, logically, or factually be connected with the matter discussed.

q. "Concern" or "Concerning" means relate to, affect, involve, be connected with, have to do with, affect, be connected to, refer to, mentions, rebuts, refute, deny, invalidate, and/or disprove.

r. "Agent" shall mean any agent, employee, officer, director, attorney, independent contractor or any other person acting at the direction or on behalf of another.

s. "Bank account" or "accounts" shall mean any and all types of bank accounts including but not limited to trust accounts, IOTA accounts, escrow accounts, demand deposit accounts, certificate of deposit accounts, checking accounts, and savings accounts.

- t. "Employee" or "employees" refers to both current and former employees.
- u. "Engler" means Ulrich Felix Anton Engler, a.k.a. Richie Engler, or any agents, representatives, attorneys, or other persons acting or purporting to act on his behalf.
- v. "Neumeier" means Angelika Neumeier, a.k.a. Angelika Neumeier-Fuchs, Angelika Matzner-Fuchs, Angelika Josefa Neumeier Fuchs, or any agents, representatives, attorneys, or other persons acting or purporting to act on his behalf.
- w. "PCO" means Private Commercial Office, Inc., or any agents, representatives, attorneys, or other persons acting or purporting to act on its behalf.
- x. "PCOM" means PCO Client Management, Inc., or any agents, representatives, attorneys, or other persons acting or purporting to act on its behalf.
- y. "Check kiting" refers to the act of taking advantage of the float to make use of non-existent funds in a checking or other bank account. In other words, the act of intentionally writing a check for a value greater than the account balance from an account in one bank, then writing a check from another account in another bank, also with non-sufficient funds, with the second check serving to cover the non-existing funds from the first account.
- z. "Funds flow report" means a report which reflects the total debits and credits flowing through a particular account over a specific period (e.g. thirty days).
- aa. "Debtor" means the Engler Entities.
- bb. "Relevant time period" for the purposes of these requests, except as otherwise stated in a particular request, is from July 2004 through the present.

EXHIBIT A

INSTRUCTIONS

(1) All documents produced pursuant hereto are to be produced as they are kept in the usual course of business or shall be organized and labeled (without permanently marking the item produced) so as to correspond with the categories of each numbered request hereof.

(2) Each draft, final document, original, reproduction, and each signed and unsigned document and every additional copy of such document where such copy contains any commentary, note, notation or other change whatsoever that does not appear on the original or on the copy of the one document produced shall be deemed and considered to constitute a separate document.

(3) If any of the documents encompassed by the attached request for production of documents is/are deemed by you to be privileged, furnish all non-privileged documents and provide a log outlining all documents claimed as privileged which includes: (a) the type of privilege claimed for each document; (b) a brief description of the document; (c) the author of the document sufficient to identify it; (d) the recipient (if any); and (e) the date of the document.

(4) When appropriate, the singular form of a word should be interpreted in the plural as may be necessary to bring within the scope hereof any documents which might otherwise be construed to be outside the scope hereof.

(5) In addition to documents currently in Your possession, custody or control, You are to produce all documents within the scope of these requests that are not currently in Your possession, custody or control but can be obtained through reasonable effort.

(6) Unless another time period is specified, this Subpoena is addressed to documents created since July 2004 through the present.

DOCUMENTS REQUESTED

1. Any and all documents concerning, referring, relating to, reflecting, and/or evidencing the opening of (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271, including but not limited to, any and all signature cards and powers of attorney.
2. Each and every 314B Request concerning, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
3. Each and every Investigation Case Summary concerning, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
4. Each and every Report of International Transportation of Currency or Monetary Instruments (FinCEN Form No. 105) concerning, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
5. Each and every Report of Foreign Bank and Financial Accounts (Department of the Treasury Form No. 90-22.1) concerning, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
6. Each and every Form 8300 concerning, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
7. Each and every Monetary Instrument Log concerning, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
8. Each and every transaction monitoring report concerning, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
9. Each and every document concerning, referring, relating to, reflecting and/or evidencing the Financial Institution's compliance with the USA Patriot Act and Bank Secrecy Act/Anti-Money Laundering rules/regulations with respect to Ulrich Felix Anton Engler, Private Commercial Office Inc., PCO Client Management, Inc., and Neumeier.
10. Any and all documents pertaining to any USA Patriot Act and/or Bank Secrecy Act/Anti-Money Laundering compliance, or deficiencies in compliance identified by Wachovia Bank during the Relevant Time Period.

11. Any and all IRS Form 4789 Currency Transaction Reports (herein "CTR") pertaining to, ~~concerning, referring, relating to,~~ reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
12. Any and all US Customs Form 4790 Reports of International Transportation of Currency or Monetary Instruments (herein "CMIR") pertaining to, concerning, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
13. Any and all Designation of Exempt Person Form TDF 90-22.53 filed by Wachovia Bank pertaining to the Engler Entities, Engler and/or Neumeier.
14. Any and all funds transfer records concerning, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
15. Any and all requests by the Engler Entities, Engler and/or Neumeier to Wachovia Bank to be exempted from any reporting or record keeping requirements.
16. Any and all requests for information by Wachovia Bank to the Engler Entities, Engler and/or Neumeier concerning the sources of funds deposited into (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271, and any responses thereto.
17. Any and all written estimations of anticipated account activity and customer income source for (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
18. Any and all documentation demonstrating Wachovia Bank's consideration of the source of funds used to open (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
19. Any and all bank account statements, checks, deposit slips, deposit items, debit and credit tickets, wire advices associated with any incoming or outgoing wire transfers, and other documentation demonstrating account activity for (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
20. All email communications pertaining to, concerning, referring, relating to, and/or reflecting (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271, or their account holders, or Ulrich Felix Anton Engler, Private Commercial Office, Inc., PCO Client Management, Inc., and/or Neumeier.
21. Any and all Wachovia Bank policies and procedures pertaining to wire transfers.
22. Any and all records concerning operations, maintenance, directives, authority, and terms and conditions of operation, referring, relating to, reflecting, and/or evidencing (1)

Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.

23. Documents sufficient to show any commissions, fees, payments or benefits received with respect to (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
24. Documents sufficient to show any commissions, fees, payments or benefits received by any employees of Wachovia Bank having responsibility for (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
25. All documents provided to any federal, state or local governmental agencies, including the Federal Bureau of Investigation, the Department of Justice, or the Securities Exchange Commission, in connection with any proceeding or investigation of the Engler Entities, Engler and/or Neumeier and/or (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
26. All weekly balance fluctuation reports pertaining to (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
27. All weekly "check kiting" reports pertaining to, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
28. All insufficient funds reports, or overdraft reports, pertaining to, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
29. All weekly or monthly overall wire activity detail reports, including but not limited to wire reviews, pertaining to, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
30. All weekly ACH transaction activity reports pertaining to, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
31. All funds flow reports, which should include the name of the customer, account number, date of transaction, dollar amount of payments (debits), dollar amount of receipts (credits), average balance of the account, and type of account, pertaining to, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
32. All documents, including memoranda or other writings, prepared by Wachovia Bank pertaining to, referring, relating to, reflecting, and/or evidencing (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.

33. All documents pertaining to, referring, relating to, reflecting, and/or evidencing, any review, concerns or investigations of (1) Wachovia Bank Account Number 2000031965057 and (2) Wachovia Bank Account Number 2000028877271.
34. Each and every statement, report or other document concerning, referring, relating to and/or evidencing loans or other extensions of credit to the Debtors, Ulrich Felix Anton Engler, Private Commercial Office, Inc., PCO Client Management, Inc., and/or Neumeier including but not limited to, promissory notes, security agreements, personal guaranties, periodic statements reflecting debits and credits related thereto, underwriting documentation, loan applications, verification of assets or income, and/or tax returns.

321866

EXHIBIT “B”



KOZYAK • TROPIN
THROCKMORTON
ATTORNEYS AT LAW

Brett Von Borke, Esq.

bvb@kttlaw.com | 305.728.2973

February 28, 2011

VIA U.S. MAIL

Records Custodian of
Wells Fargo Bank, NA
c/o Corporation Service Company
1201 Hays Street
Tallahassee, Florida 32301

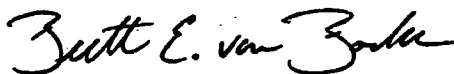
Re: Subpoena for Records to Wells Fargo Bank, N.A.

To whom it may concern:

This is to follow-up on our Subpoena to Wells Fargo Bank which was served on Corporation Service Company as Records Custodian on February 8, 2011 and signed for by Joyce Marley, a copy of which is attached hereto. The return date on the Subpoena was February 21, 2011. To date, we have not received a response from Wells Fargo.

We request that Wells Fargo Bank produce these documents as soon as possible. Otherwise, we will be required to seek relief from the Court.

Yours truly,



Brett E. von Borke

BvB/es
Encls.

cc: Tucker Ronzetti, Esq.

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