

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.

**ORDER GRANTING TRUSTEE'S MOTION FOR ENTRY OF AN ORDER
CONFIRMING FINALITY OF ORDERS FOR RELIEF AND SUBSTANTIVE
CONSOLIDATION ORDERS FOR PURPOSES OF RECOGNITION PROCEEDINGS
AND AVOIDANCE SUITS IN FRANCE AND SWITZERLAND**

THIS MATTER came before the Court without a hearing on the Motion For Entry Of An Order Confirming Finality Of Orders For Relief And Substantive Consolidation Orders For Purposes Of Recognition Proceedings And Avoidance Suits In France And Switzerland [D.E. 720] (the "Motion") filed by 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. (collectively, the "Debtors"). The Court, having reviewed the Motion and the records of these bankruptcy cases, and being otherwise duly advised in the premises, does hereby

ORDER as follows:

1. The Motion is GRANTED.
2. The Court makes the following findings of fact and conclusions of law:
 - (a) 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 Ulrich Felix Anton Engler and Private Commercial Office, Inc. with the Clerk of this Court;

- (b) On April 29, 2008, the Court entered Orders for Relief against Ulrich Felix Anton Engler and Private Commercial Office, Inc. (collectively, the “Orders for Relief”). True and correct copies of the Orders for Relief are attached hereto as ***Composite Exhibit 1***;
- (c) On April 30, 2008, the Trustee was appointed and continues to serve as the permanent Chapter 7 Trustee for the Debtors’ bankruptcy estate;
- (d) On June 24, 2008 and April 23, 2010, the Court entered orders substantively consolidating the assets and liabilities of Ulrich Felix Anton Engler, Private Commercial Office, Inc., and PCO Client Management, Inc. *nunc pro tunc* to March 31, 2008 (collectively, the “Substantive Consolidation Orders”). True and correct copies of the Substantive Consolidation Orders are attached hereto as ***Composite Exhibit 2***; and
- (e) A review of the records of these bankruptcy cases confirms that no appeal was taken from the Orders for Relief or the Substantive Consolidation Orders and therefore such orders are final, binding, enforceable and non-appealable. *Fed. R. Bankr. P. 8002(a)*; *Williams v. EMC Mortgage Corp. (In re Williams)*, 216 F.3d 1295, 1298 (11th Cir. 2000) (“[T]he timely filing of a notice of appeal is mandatory and jurisdictional. If the notice is not timely filed, the appellate court is without jurisdiction to hear the appeal.”); *Law Works USA, Inc. v. Walton*, No. 10-60731-CIV, 2010 WL 3781387 (S.D. Fla. Sept. 22, 2010) (same); *Durie v. Marchessault (In re*

Marchessault), 416 B.R. 896, 899 (Bankr. M.D. Fla. 2009) (deadline for filing notice of appeal is mandatory and jurisdictional).

3. This Order confirming the finality of the Orders for Relief and the Substantive Consolidation Orders may be utilized in connection with recognition proceedings and avoidance suits commenced by the Trustee in France and Switzerland.

DONE AND ORDERED at Tampa, Florida on September 07, 2011.



Honorable Michael G. Williamson
United States Bankruptcy Judge

Copies furnished to:

Robert F. Elgidely, Esq.
Special Counsel to the Trustee
Genovese, Joblove & Battista, P.A.
200 East Broward Boulevard, Suite 1110
Fort Lauderdale, FL 33301
relgidely@gjb-law.com

Dr. Annerose Tashiro
Schultze & Braun GmbH
Rechtsanwalts-gesellschaft
Wirtschaftsprüfungsgesellschaft Eisenbahnstr
19-23 D-77855 Achern, Germany
ATashiro@schubra.de

COMPOSITE EXHIBIT 1

[87oreldf] [ORDER FOR RELIEF]

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
FT. MYERS DIVISION

In re:

Case No. 9:08-bk-04360-ALP
Chapter 7

Ulrich Felix Anton Engler
aka Ulrich Engler
aka Richard Engler
aka Richie Engler
1217 Cape Coral Parkway
Apartment 121
Cape Coral, FL 33904

Debtor(s) /

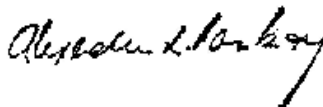
ORDER FOR RELIEF

THIS CASE came on for the purpose of considering the entry of an appropriate order in the above-captioned case. The Court considered the record and finds that an involuntary creditors' petition was filed on 03/31/2008 , and that a copy of said creditors' petition was duly served on the Debtor or, if a corporation, on an officer of the corporation on 04/01/2008 . The Debtor has failed to file a motion or responsive pleading to the creditors' petition as required by Fed. R. Bankr. P. 1011. Therefore, it appears to be appropriate to enter an Order for Relief in the above-captioned matter. Accordingly it is

ORDERED that:

1. Pursuant to Section 303(h) of the Bankruptcy Code, relief be and the same hereby is, ordered against , the above-named Debtor.
2. Pursuant to Fed. R. Bankr. P. 1007(c), the Debtor, or, if a corporation, an officer of the corporation, shall file Schedules and Statements with the Court within fifteen (15) days from the date of entry of this order.
3. The United States Trustee shall appoint an interim trustee, pursuant to Section 701(a)(1) of the Bankruptcy Code.

DONE AND ORDERED on April 29, 2008 .



Alexander L. Paskay
United States Bankruptcy Judge

[87oreldf] [ORDER FOR RELIEF]

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
FT. MYERS DIVISION

In re:

Case No. 9:08-bk-04365-ALP
Chapter 7

Private Commercial Office, Inc.
1217 Cape Coral Parkway
Apartment 121
Cape Coral, FL 33904

Debtor(s) /

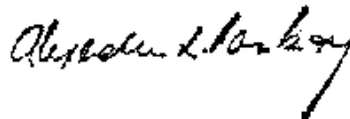
ORDER FOR RELIEF

THIS CASE came on for the purpose of considering the entry of an appropriate order in the above-captioned case. The Court considered the record and finds that an involuntary creditors' petition was filed on 03/31/2008 , and that a copy of said creditors' petition was duly served on the Debtor or, if a corporation, on an officer of the corporation on 04/01/2008 . The Debtor has failed to file a motion or responsive pleading to the creditors' petition as required by Fed. R. Bankr. P. 1011. Therefore, it appears to be appropriate to enter an Order for Relief in the above-captioned matter. Accordingly it is

ORDERED that:

1. Pursuant to Section 303(h) of the Bankruptcy Code, relief be and the same hereby is, ordered against , the above-named Debtor.
2. Pursuant to Fed. R. Bankr. P. 1007(c), the Debtor, or, if a corporation, an officer of the corporation, shall file Schedules and Statements with the Court within fifteen (15) days from the date of entry of this order.
3. The United States Trustee shall appoint an interim trustee, pursuant to Section 701(a)(1) of the Bankruptcy Code.

DONE AND ORDERED on April 29, 2008 .



Alexander L. Paskay
United States Bankruptcy Judge

COMPOSITE EXHIBIT 2

IN THE UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA, FORT MYERS DIVISION

In Re:

ULRICH FELIX ANTON ENGLER

Case No. 9:08-bk-04360-ALP

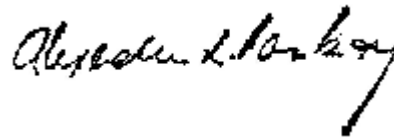
Debtor.

**ORDER GRANTING TRUSTEE'S MOTION
FOR SUBSTANTIVE CONSOLIDATION**

THIS CAUSE came on for consideration of the Trustee's Motion for Substantive Consolidation, and the Court having reviewed the Motion, together with the record of the above-styled case and Case No. 9:08-bk-04365-ALP, of Private Commercial Office, Inc., and the Court being otherwise fully advised in the premises, it is hereby

ORDERED, ADJUDGED and DECREED that the Trustee's Motion for Substantive Consolidation is granted. Any and all actions, pleadings, motions and other filings shall be docketed in Case No. 9:08-bk-04360-ALP of Ulrich Felix Anton Engler. The Clerk shall docket a copy of this Order in Case No. 9:08-bk-04365-ALP of Private Commercial Office, Inc.

DONE and ORDERED at Tampa, Florida on June 24, 2008.



ALEXANDER L. PASKAY
United States Bankruptcy Judge

cc: Robert E. Tardif Jr., Trustee, 2430 Shadowlawn Drive, Suite 18, Naples, FL 34112
Assistant United States Trustee, 501 E. Polk Street, Suite 1200, Tampa, FL 33602
Ulrich Felix Anton Engler, 1217 Cape Coral Parkway # 121, Cape Coral FL 33904
Private Commerical Office, Inc., 1217 Cape Coral Parkway # 121, Cape Coral FL 33904

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").

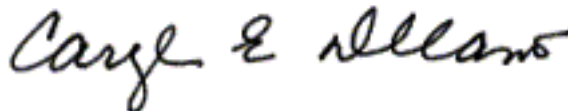
The Court reviewed the Motion, and the record, and considered the proffers of testimony of the Trustee and Carol Fox, CPA of Kapila and Company, as well as the stipulation to the relief sought by the President and sole shareholder of PCO Client Management, Inc., Angelika Neumeier-Fuchs. For the reasons 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:

Robert F. Elgidely, Esq.
Special Counsel to the Trustee
Genovese, Joblove & Battista, P.A.
200 East Broward Boulevard, Suite 1110
Fort Lauderdale, FL 33301

Scott A Stichter, Esq.
Stephen R. Leslie, Esq.
Stichter, Riedel, Blain & Prosser, P.A.
110 East Madison Street, Suite 200
Tampa, FL 33602