

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

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| IN RE: RICHARD GROCOTT | : |
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| | : C.A.# 13-5911 |
| (MARCARELLI, ET AL v. | : BKY# 12-20713 |
| GROCOTT, et al.) | : ADV# 13-223 |
| | : |

ORDER

AND NOW, this 17th day of March, 2014, for the reasons set forth in the accompanying Memorandum Opinion, it is hereby **ORDERED** that the decision of the Bankruptcy Court is **AFFIRMED** and the appeal is **DENIED**.

The Clerk of Court shall mark this case **CLOSED** for statistical purposes.

BY THE COURT:

/s/Lawrence F. Stengel_____
LAWRENCE F. STENGEL, J.