

the entry of the judgment, order or decree appealed from."

The filing of a notice of appeal within the time limitations set forth in the statute is "mandatory and jurisdictional." *Browder v. Director, Dept. of Corrections of Illinois*, 434 U.S. 257, 264 (1978); *Feinstein v. Moses*, 951 F.2d 16, 19 (1st Cir. 1991). Thus, the untimely filing of a notice of appeal results in a jurisdictional defect. *In re Delaney*, 29 F.3d 516 (9th Cir. 1994); *Jacobson v. Nielsen*, 932 F.2d 1272 (8th Cir. 1991); *In re Slimick*, 928 F.2d 304 (9th Cir. 1990); *In re Satellite Systems Corp.*, 73 B.R. 610 (S.D.N.Y. 1987). See also, William L Norton, Jr., Norton Bankruptcy Rules Pamphlet, p. 547 (1995-1996 ed.); 9 Collier on Bankruptcy ¶ 8002.03[2] (15th ed. 1996).

Debtor's notice of appeal of the order dismissing the case was entered on November 6, 1996¹ was filed on November 20, 1996 and exceeds the 10 day jurisdictional limitation. Therefore, the Bankruptcy Appellate Panel lacks jurisdiction to review the bankruptcy court's order. Fed.R.Bankr.P. 8002(a) and 9006(a); *In re Abdallah*, 778 F.2d 75 (1st Cir. 1985) *cert. denied*, 476 U.S. 1116 (1986); *In re Roanca Realty, Inc.*, 747 F.2d 816 (1st Cir. 1984).

Accordingly, debtors Carlos R. Sandoval Arvelo's and Regina Cruz Villegas's notice of appeal is hereby DISMISSED.

¹Although the notice of appeal states that the order appealed from was entered on November 14, 1996, this is incorrect.

SO ORDERED.

On this 14th day of January, 1997.