

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF WEST VIRGINIA
ELKINS DIVISION**

In re:	§	Case No. 2:19-bk-00787
	§	
PANTHERA ENTERPRISES, LLC	§	
	§	
	§	
Debtor	§	

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 11 of the United States Bankruptcy Code was filed on 09/13/2019. The case was converted to one under Chapter 7 on 07/21/2020. The undersigned trustee was appointed on 07/21/2020.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. § 704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$6,353,354.59

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$208,125.28</u>
Bank service fees	<u>\$1,513.38</u>
Other Payments to creditors	<u>\$6,138,060.53</u>
Non-estate funds paid to 3 rd Parties	<u>\$0.00</u>
Exemptions paid to the debtor	<u>\$0.00</u>
Other payments to the debtor	<u>\$0.00</u>
 Leaving a balance on hand of ¹	 <u>\$5,655.40</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance on funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 11/11/2020 and the deadline for filing government claims was 11/11/2020. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.
7. The Trustee's proposed distribution is attached as **Exhibit D**.
8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$213,850.64. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$152,500.00 as interim compensation and now requests the sum of \$61,350.64, for a total compensation of \$213,850.64². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$4,528.66, and now requests reimbursement for expenses of \$657.34, for total expenses of \$5,186.00.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 03/29/2026

By: /s/ Aaron C. Amore
Trustee

STATEMENT: This Uniform form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

Case No.: 19-00787-FV
Case Name: PANTHERA ENTERPRISES, LLC
For the Period Ending: 3/29/2026

Trustee Name: Aaron C. Amore
Date Filed (f) or Converted (c): 07/21/2020 (c)
\$341(a) Meeting Date: 09/10/2020
Claims Bar Date: 11/11/2020

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
1	Old Line Bank Checking Account	\$100.00	\$100.00	\$0.00	FA
Asset Notes: After filing Chapter 11 bankruptcy all of the Debtor's accounts were closed and a DIP Account established at Sun Trust Bank.					
2	DIP Sun Trust Bank Account (u)	\$0.00	\$1,000.00	\$178.19	FA
Asset Notes: After conversion to Chapter 7 and appointment of the Trustee per Court order on 7/21/20, the Trustee became the sole signatory of the former DIP account which had a balance of \$262.19 as of (12/31/22). The DIP account must remain open to allow for pass through payments on government training contracts to lessee Panthera Training, LLC until contracts are novated. Final payments made through account on 2/17/23 and account closed 4/26/23 with balance of \$178.19 in DIP funds remaining.					
3	Accounts Receivable	\$777,781.11	\$777,781.11	\$0.00	FA
Asset Notes: This is a disputed debt that is the subject of an AP 2:19-ap-51 in this case. The Trustee conducted an audit of the entity, Panthera Training, LLC, who the Debtor claims owes these A/R which concluded that the debt is not owed. Order approving compromise of claim granted 12/15/20 at Doc 100 which established no funds owed to debtor and claims against debtor dismissed by compromise.					
4	Interest in Panthera Worldwide, LLC (100%) and Panthera Training Center, LLC (80%)	Unknown	\$0.00	\$0.00	FA
Asset Notes: Debtor's interests in these LLCs have no value to the estate. The LLCs are necessary to the extent certain contracts are associated with the entities that will be novated to Panthera Training, LLC as part of the Order approving sale of real property and novating of contracts entered 7/16/21 at Doc 383. Novation of the contracts completed 2/17/23. Asset FA as no further value to the estate.					
5	38 Modular Office Buildings	\$900,946.18	\$900,946.18	\$0.00	FA
Asset Notes: The ownership dispute related to the modular buildings was resolved by Order approving sale of real property and novating of contracts entered 7/16/21 at Doc 383. The modular units were deemed secured to the debt of the West Virginia Economic and Development Authority and sold as part of the motion to sell real property.					
6	2506 Fish Pond Rd., Old Fields, WV 26845	\$15,050,000.00	\$4,802,297.54	\$6,563,252.35	FA
Asset Notes: Order approving sale of real property and novating of contracts entered 7/16/21 at Doc 383. Report of sale filed 7/26/21.					
7	Note in favor of estate as part of sale and novation of contracts (u)	\$275,000.00	\$275,000.00	OA	FA
Asset Notes: Panthera Training, LLC agreed to pay the amount of \$275,000.00 in the form of a note in favor of the estate. These payments will be made for a period of time as training is completed and funds received and adjusting based upon the novation of certain contracts to Panthera Training, LLC. Contracts fully novated 2/17/23. PT is being actively marketed for sale as of May 2023 with plan to pay note in full at closing. As of fall 2025, it became clear there is no market to sell the property for a greater amount than the secured debt. Trustee filed notice of abandonment on 11/17/25 and court entered an order deeming the asset as abandoned on 12/2/25.					
8	Pro Rated Property Insurance Premium Refund for cancelled policy. (u)	\$7,287.77	\$7,287.77	\$7,278.77	FA
Asset Notes: Trustee received pro-rated property insurance premium refund for cancelled policy. Funds were then used to pay for continued property insurance coverage on asset #6 on 4/9/21 check #1001.					
9	Ambulance used for trainings (u)	\$10.00	\$10.00	\$10.00	FA

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Exhibit A

Trustee Name: Aaron C. Amore
Date Filed (f) or Converted (c): 07/21/2020 (c)
§341(a) Meeting Date: 09/10/2020
Claims Bar Date: 11/11/2020

Major Activities affecting case closing: 05/10/2023 MAN			
Initial Projected Date Of Final Report (TFR):	<u>12/31/2021</u>	Current Projected Date Of Final Report (TFR):	<u>02/27/2026</u>
		/s/ AARON C. AMORE AARON C. AMORE	

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Exhibit B

CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No. 19-00787-FV
Case Name: PANTHERA ENTERPRISES, LLC
Primary Taxpayer ID #: **_***4238
Co-Debtor Taxpayer ID #:
For Period Beginning: 9/13/2019
For Period Ending: 3/29/2026

Trustee Name: Aaron C. Amore
Bank Name: PINNACLE BANK
Checking Acct #: *****0069
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
04/08/2021	(8)	NFP Property & Casualty Services Inc	Pro rated refund of insurance premium for cancellation of property insurance by underwriter	1290-000	\$7,278.77		\$7,278.77
04/09/2021	1001	NFP	Property insurance 3 month premium	2420-000		\$7,278.77	\$0.00
07/22/2021		Walters & Heishman	Trustee's reduced commission on sale of real property	*	\$180,191.82		\$180,191.82
	{6}		Gross sale amount of property. \$6,563,252.35	1110-000			\$180,191.82
			Total liens paid at closing per order on motion to compromise. \$(6,108,060.53)	4110-000			\$180,191.82
			Note payable to Bankruptcy estate from buyer per order approving motion to compromise. \$(275,000.00)	1221-000			\$180,191.82
07/22/2021	(6)	Walters & Heishman	Trustee's reduced commission on sale of real property	1110-000	\$180,191.82		\$360,383.64
07/30/2021		Pinnacle Bank	Service Charge	2600-000		\$100.43	\$360,283.21
08/13/2021	(6)	DEP REVERSE: Walters & Heishman	Trustee's reduced commission on sale of real property	1110-000	(\$180,191.82)		\$180,091.39
08/27/2021	1002	PTG, Inc.	Monthly maintenance fee for web and email addresses	2420-000		\$48.00	\$180,043.39
08/31/2021		Pinnacle Bank	Service Charge	2600-000		\$267.68	\$179,775.71
09/30/2021		Pinnacle Bank	Service Charge	2600-000		\$258.60	\$179,517.11
10/25/2021	(6)	Panthera Training, LLC	Payment on note from Panthera Training Center	1110-000	\$5,760.00		\$185,277.11
10/25/2021	(7)	Panthera Training, LLC	Payment on note from Panthera Training Center	1221-000	\$5,760.00		\$191,037.11
10/25/2021	(6)	DEP REVERSE: Panthera Training, LLC	Payment on note from Panthera Training Center	1110-000	(\$5,760.00)		\$185,277.11
10/29/2021		Pinnacle Bank	Service Charge	2600-000		\$269.87	\$185,007.24
11/23/2021	1003	John Lantzy	Per Court order approving fee application on 07/07/21 and order granting Trustee authorization for interim distribution on 11/23/21.	3410-000		\$23,187.50	\$161,819.74
11/23/2021	1004	John Lantzy	Per Court order approving fee application on 07/07/21 and order granting Trustee authorization for interim distribution on 11/23/21.	3420-000		\$250.00	\$161,569.74
11/23/2021	1005	Kelly Smith, SEK, LLC	Per Court order approving fee application on 02/16/21 and order granting Trustee authorization for interim distribution on 11/23/21.	3420-000		\$202.00	\$161,367.74

SUBTOTALS \$193,230.59 \$31,862.85

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Case No. 19-00787-FV
Case Name: PANTHERA ENTERPRISES, LLC
Primary Taxpayer ID #: **_***4238
Co-Debtor Taxpayer ID #:
For Period Beginning: 9/13/2019
For Period Ending: 3/29/2026

Trustee Name: Aaron C. Amore
Bank Name: PINNACLE BANK
Checking Acct #: *****0069
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
11/23/2021	1006	Kelly Smith, SEK, LLC	Per Court order approving fee application on 02/16/21 and order granting Trustee authorization for interim distribution on 11/23/21.	3410-000		\$5,900.00	\$155,467.74
11/29/2021	1007	Aaron Amore	Interim distribution to Trustee per amended order entered 11/23/21.	2100-000		\$152,500.00	\$2,967.74
11/30/2021		Pinnacle Bank	Service Charge	2600-000		\$257.38	\$2,710.36
12/31/2021		Pinnacle Bank	Service Charge	2600-000		\$4.02	\$2,706.34
01/18/2022	1008	PTG Inc.	Monthly maintenance fee for web and email September 2021 to January 2022.	2420-000		\$240.00	\$2,466.34
01/26/2022	1009	Agents and Corporations, Inc.	2022 Registered Agent Fees for PWV, PTC and PE	2990-000		\$297.00	\$2,169.34
01/31/2022		Pinnacle Bank	Service Charge	2600-000		\$3.94	\$2,165.40
02/15/2022	1009	STOP PAYMENT: Agents and Corporations, Inc.	2022 Registered Agent Fees for PWV, PTC and PE	2990-004		(\$297.00)	\$2,462.40
02/17/2022	1010	Insurance Partners	Ch 7 Trustee Blanket Bond renewal #3792896 Amore	2300-000		\$2.21	\$2,460.19
02/28/2022		Pinnacle Bank	Service Charge	2600-000		\$3.30	\$2,456.89
03/26/2022	(7)	Panthera Training LLC	Payment on note for trainings	1221-000	\$6,240.00		\$8,696.89
03/31/2022		Pinnacle Bank	Service Charge	2600-000		\$6.34	\$8,690.55
04/22/2022	(7)	Panthera Training, LLC	Payment on note current through 4/22/2022	1221-000	\$20,228.76		\$28,919.31
04/29/2022		Pinnacle Bank	Service Charge	2600-000		\$22.82	\$28,896.49
05/31/2022		Pinnacle Bank	Service Charge	2600-000		\$42.95	\$28,853.54
06/30/2022		Pinnacle Bank	Service Charge	2600-000		\$41.80	\$28,811.74
07/06/2022	(7)	Panthera Training, LLC	Payment on note from Panthera Training Center	1221-000	\$6,240.00		\$35,051.74
07/06/2022	1011	SEK CPAs and Advisors	Accountant expenses authorized by order entered 6/24/22	3410-000		\$8,282.00	\$26,769.74
07/06/2022	1012	SEK CPAs and Advisors	Accountant expenses authorized by order entered 6/24/22	3420-000		\$500.00	\$26,269.74
07/06/2022	1013	West Virginia Paving, Inc.	Final payment pursuant to court order entered 11/23/21.	4110-000		\$20,000.00	\$6,269.74
07/27/2022	(9)	Panthera Trainning, LLC	Payment for personal property ambulance per terms of agreement	1229-000	\$10.00		\$6,279.74
07/29/2022		Pinnacle Bank	Service Charge	2600-000		\$23.54	\$6,256.20

SUBTOTALS \$32,718.76 \$187,830.30

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Case No. 19-00787-FV
Case Name: PANTHERA ENTERPRISES, LLC
Primary Taxpayer ID #: **_***4238
Co-Debtor Taxpayer ID #:
For Period Beginning: 9/13/2019
For Period Ending: 3/29/2026

Trustee Name: Aaron C. Amore
Bank Name: PINNACLE BANK
Checking Acct #: *****0069
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
08/31/2022		Pinnacle Bank	Service Charge	2600-000		\$9.29	\$6,246.91
09/21/2022	(7)	Panthera Training, LLC	Payment on Note for contract work	1221-000	\$10,238.72		\$16,485.63
09/21/2022	(7)	Panthera Training, LLC	Payment on Note for contract work	1221-000	\$10,238.72		\$26,724.35
09/21/2022	(7)	Panthera Training, LLC	Correction for duplicate wire	1221-000	(\$10,238.72)		\$16,485.63
09/30/2022		Pinnacle Bank	Service Charge	2600-000		\$14.96	\$16,470.67
10/05/2022	1014	Howard Shockey & Sons, Inc.	Final payment on claim pursuant to court order entered 11/23/21.	4110-000		\$10,000.00	\$6,470.67
10/21/2022	1015	SEK CPAs and Advisors	Professional Fees for CPA Kelly Smith pursuant to Court order entered 10/17/22.	3410-000		\$1,914.00	\$4,556.67
10/31/2022		Pinnacle Bank	Service Charge	2600-000		\$10.62	\$4,546.05
11/30/2022		Pinnacle Bank	Service Charge	2600-000		\$6.53	\$4,539.52
12/30/2022		Pinnacle Bank	Service Charge	2600-000		\$6.74	\$4,532.78
03/01/2023	1016	Insurance Partners	Trustee Bond #3792896	2300-000		\$4.10	\$4,528.68
04/26/2023	(7)	Panthera Enterprises LLC	Balance of funds from Depository account for pass through contract payments	1221-000	\$9,105.99		\$13,634.67
04/26/2023	(7)	DEP REVERSE: Panthera Enterprises LLC	Balance of funds from Depository account for pass through contract payments	1221-000	(\$9,105.99)		\$4,528.68
04/26/2023		Panthera Enterprises, LLC	Funds from depository account tied to contract payments	*	\$9,105.99		\$13,634.67
	{7}		Funds from depository account tied to contract payments \$8,927.80	1221-000			\$13,634.67
	{2}		Balance of funds in DIP account after account closed 4/26/23 \$178.19	1229-000			\$13,634.67
02/22/2024	1017	Insurance Partners	Trustee Blanket Bond #3792896	2300-000		\$9.00	\$13,625.67
06/04/2024	1018	John Lantzy	Order entered approving fee application 6/4/24.	3410-000		\$2,055.00	\$11,570.67
06/04/2024	1019	John Lantzy	Order entered approving fee application 6/4/24.	3420-000		\$523.69	\$11,046.98
07/31/2024		Pinnacle Bank	Service Charge	2600-000		\$15.88	\$11,031.10
08/30/2024		Pinnacle Bank	Service Charge	2600-000		\$15.86	\$11,015.24
09/30/2024		Pinnacle Bank	Service Charge	2600-000		\$13.76	\$11,001.48

SUBTOTALS

\$19,344.71

\$14,599.43

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Case No. 19-00787-FV
Case Name: PANTHERA ENTERPRISES, LLC
Primary Taxpayer ID #: **_***4238
Co-Debtor Taxpayer ID #:
For Period Beginning: 9/13/2019
For Period Ending: 3/29/2026

Trustee Name: Aaron C. Amore
Bank Name: PINNACLE BANK
Checking Acct #: *****0069
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
10/31/2024		Pinnacle Bank	Service Charge	2600-000		\$13.75	\$10,987.73
11/29/2024		Pinnacle Bank	Service Charge	2600-000		\$13.73	\$10,974.00
12/31/2024		Pinnacle Bank	Service Charge	2600-000		\$13.71	\$10,960.29
01/02/2025	1020	Aaron C. Amore	Trustee expenses per order entered 12/20/24.	2200-000		\$4,528.66	\$6,431.63
01/31/2025		Pinnacle Bank	Service Charge	2600-000		\$8.38	\$6,423.25
02/28/2025		Pinnacle Bank	Service Charge	2600-000		\$8.02	\$6,415.23
03/31/2025		Pinnacle Bank	Service Charge	2600-000		\$8.01	\$6,407.22
04/30/2025		Pinnacle Bank	Service Charge	2600-000		\$8.00	\$6,399.22
05/28/2025	1021	John Lantzy c/o SEK & Co., LLC	Accountant fees per order entered 5/20/25	3410-000		\$440.00	\$5,959.22
05/28/2025	1022	John Lantzy c/o SEK & Co., LLC	Accountant fees per order entered 5/20/25.	3420-000		\$260.35	\$5,698.87
05/30/2025		Pinnacle Bank	Service Charge	2600-000		\$7.99	\$5,690.88
06/30/2025		Pinnacle Bank	Service Charge	2600-000		\$7.14	\$5,683.74
07/31/2025		Pinnacle Bank	Service Charge	2600-000		\$7.10	\$5,676.64
08/29/2025		Pinnacle Bank	Service Charge	2600-000		\$7.09	\$5,669.55
09/30/2025		Pinnacle Bank	Service Charge	2600-000		\$7.08	\$5,662.47
10/31/2025		Pinnacle Bank	Service Charge	2600-000		\$7.07	\$5,655.40

SUBTOTALS

\$0.00

\$5,346.08

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CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No. 19-00787-FV
Case Name: PANTHERA ENTERPRISES, LLC
Primary Taxpayer ID #: **_***4238
Co-Debtor Taxpayer ID #:
For Period Beginning: 9/13/2019
For Period Ending: 3/29/2026

Trustee Name: Aaron C. Amore
Bank Name: PINNACLE BANK
Checking Acct #: *****0069
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTALS:	\$245,294.06	\$239,638.66	\$5,655.40
Less: Bank transfers/CDs	\$0.00	\$0.00	
Subtotal	\$245,294.06	\$239,638.66	
Less: Payments to debtors	\$0.00	\$0.00	
Net	\$245,294.06	\$239,638.66	

For the period of 9/13/2019 to 3/29/2026

Total Compensable Receipts:	\$6,353,354.59
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$6,353,354.59
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$6,347,699.19
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$6,347,699.19
Total Internal/Transfer Disbursements:	\$0.00

For the entire history of the account between 04/08/2021 to 3/29/2026

Total Compensable Receipts:	\$6,353,354.59
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$6,353,354.59
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$6,347,699.19
Total Non-Compensable Disbursements:	\$0.00
Total Comp/Non Comp Disbursements:	\$6,347,699.19
Total Internal/Transfer Disbursements:	\$0.00

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CASH RECEIPTS AND DISBURSEMENTS RECORD

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Case No. 19-00787-FV
Case Name: PANTHERA ENTERPRISES, LLC
Primary Taxpayer ID #: **_***4238
Co-Debtor Taxpayer ID #:
For Period Beginning: 9/13/2019
For Period Ending: 3/29/2026

Trustee Name: Aaron C. Amore
Bank Name: PINNACLE BANK
Checking Acct #: *****0069
Account Title:
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS

NET DEPOSITS

NET DISBURSE

ACCOUNT BALANCES

\$245,294.06

\$239,638.66

\$5,655.40

For the period of 9/13/2019 to 3/29/2026

Total Compensable Receipts: \$6,353,354.59
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$6,353,354.59
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$6,347,699.19
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$6,347,699.19
Total Internal/Transfer Disbursements: \$0.00

For the entire history of the case between 07/21/2020 to 3/29/2026

Total Compensable Receipts: \$6,353,354.59
Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$6,353,354.59
Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$6,347,699.19
Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$6,347,699.19
Total Internal/Transfer Disbursements: \$0.00

/s/ AARON C. AMORE

AARON C. AMORE

CLAIM ANALYSIS REPORT

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Case No. 19-00787-FV

Case Name: PANTHERA ENTERPRISES, LLC

Claims Bar Date: 11/11/2020

Trustee Name: Aaron C. Amore

Date: 3/29/2026

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	AARON C. AMORE P.O. Box 386 Charles Town WV 25414	07/23/2020	Trustee Expenses	Allowed	2200-000	\$0.00	\$5,186.00	\$5,186.00	\$4,528.66	\$0.00	\$0.00	\$657.34
	KELLY SMITH, SEK, LLC 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	02/22/2021	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$5,900.00	\$5,900.00	\$5,900.00	\$0.00	\$0.00	\$0.00

Claim Notes: Order entered approving fees and costs of Kelly T. Smith, CPA for audit 02/16.21

	KELLY SMITH, SEK, LLC 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	02/22/2021	Accountant for Trustee Expenses (Other Firm)	Allowed	3420-000	\$0.00	\$202.00	\$202.00	\$202.00	\$0.00	\$0.00	\$0.00
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Claim Notes: Order entered approving fees and costs of Kelly T. Smith, CPA for audit 02/16.21

	US BANKRUPTCY COURT 1125 Chapline St. Wheeling WV 26003	02/12/2021	Clerk of the Court Costs (includes adversary and other filing fees)	Allowed	2700-000	\$0.00	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00
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Claim Notes: Per court order entered 2/12/21 approved deferred filing fee of \$350 for AP filed by Trustee.

	JOHN LANTZY Smith Elliot Kearns & Co. 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	11/23/2021	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$23,187.50	\$23,187.50	\$25,242.50	\$0.00	\$0.00	\$0.00
	JOHN LANTZY Smith, Elliot, Kearns & Co. 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	11/23/2021	Accountant for Trustee Expenses (Other Firm)	Allowed	3420-000	\$0.00	\$250.00	\$250.00	\$773.69	\$0.00	\$0.00	\$0.00

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Case No. 19-00787-FV

Case Name: PANTHERA ENTERPRISES, LLC

Claims Bar Date: 11/11/2020

Trustee Name: Aaron C. Amore

Date: 3/29/2026

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	AARON AMORE 206 West Liberty Street Charles Town WV 25414	11/29/2021	Trustee Compensation	Allowed	2100-000	\$0.00	\$213,850.64	\$213,850.64	\$152,500.00	\$0.00	\$0.00	\$61,350.64

Claim Notes: Trustee compensation from sale of Debtor's real property approved by Court order approving sale entered 6/25/21 and amended order granting Trustee motion for interim distribution entered 11/23/21, which further allowed for interim distribution to the Trustee of \$152,500.00.

	BERNSTEIN -BURKLEY, P.C. 707 GRANT STREET, 220 GULF TOWER Attn: ROBERT S. BERNSTEIN, ESQ PITTSBURGH PA 15219	04/01/2021	Attorney for D-I-P Fees (Chapter 11)	Allowed	6210-160	\$0.00	\$130,275.50	\$130,275.50	\$0.00	\$0.00	\$0.00	\$130,275.50
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Claim Notes: Pursuant to Court order entered 4/1/21.

	BERNSTEIN-BURKLEY, P.C. 707 GRANT STREET, 220 GULF TOWER Attn: ROBERT S. BERNSTEIN, ESQ PITTSBURGH PA 15219	04/01/2021	Attorney for D-I-P Expenses (Chapter 11)	Allowed	6220-170	\$0.00	\$1,718.60	\$1,718.60	\$0.00	\$0.00	\$0.00	\$1,718.60
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Claim Notes: Pursuant to Court order entered 4/1/21.

	JOHN LANTZY SEK CPAs & Advisors, LLC 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	03/05/2026	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$440.00	\$440.00	\$0.00	\$0.00	\$0.00	\$440.00
	JOHN LANTZY SEK CPAs & Advisors, LLC 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	03/05/2026	Accountant for Trustee Expenses (Other Firm)	Allowed	3420-000	\$0.00	\$260.00	\$260.00	\$0.00	\$0.00	\$0.00	\$260.00

CLAIM ANALYSIS REPORT

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Case No. 19-00787-FV

Case Name: PANTHERA ENTERPRISES, LLC

Claims Bar Date: 11/11/2020

Trustee Name: Aaron C. Amore

Date: 3/29/2026

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
1	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	09/27/2019	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Amended	4110-000	\$0.00	\$201,753.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1a	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	09/27/2019	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$178,569.93	\$178,569.93	\$0.00	\$0.00	\$0.00	\$178,569.93
1A	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	09/27/2019	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Amended	4110-000	\$0.00	\$140,266.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1b	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	09/27/2019	Claims of Governmental Units	Amended	5800-000	\$0.00	\$1,252.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1b	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	09/27/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$41,478.00	\$41,478.00	\$0.00	\$0.00	\$0.00	\$41,478.00
1c	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	09/27/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$354.00	\$354.00	\$0.00	\$0.00	\$0.00	\$354.00
2	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	10/08/2019	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$58.68	\$58.68	\$0.00	\$0.00	\$0.00	\$58.68

Claim Notes: (2-1) priority/unsecured

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Case No. 19-00787-FVCase Name: PANTHERA ENTERPRISES, LLCClaims Bar Date: 11/11/2020Trustee Name: Aaron C. AmoreDate: 3/29/2026

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
3	DINSMORE & SHOHL LLP Jennifer M. Rixner 255 East Fifth Street, Suite 1900 Cincinnati OH 45202	10/11/2019	General Unsecured § 726(a)(2)	Allowed	7100-000	\$21,247.85	\$22,350.35	\$22,350.35	\$0.00	\$0.00	\$0.00	\$22,350.35
4	WEST VIRGINIA ECONOMIC DEVELOPMENT AUTHORITY 180 Association Drive NorthGate Business Park Charleston WV 25311	10/23/2019	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$6,433,609.38	\$6,477,180.47	\$6,477,180.47	\$0.00	\$0.00	\$0.00	\$6,477,180.47

Claim Notes: (4-1) Claim for Money Loaned

5	SHERIFF OF HARDY COUNTY 204 Washington Street Moorefield WV 26836	10/28/2019	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$0.00	\$45,656.32	\$45,656.32	\$0.00	\$0.00	\$0.00	\$45,656.32
6	CNA COMMERCIAL INSURANCE 500 Colonial Center Parkway Lake Mary FL 32746	01/13/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$14,604.00	\$14,604.00	\$0.00	\$0.00	\$0.00	\$14,604.00
7	HOWARD SHOCKEY & SONS, INC. John Good P.O. Box 2530 Winchester VA 22604	01/13/2020	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$1,700,541.59	\$2,700,210.58	\$2,700,210.58	\$10,000.00	\$0.00	\$0.00	\$2,690,210.58
8	WEST VIRGINIA PAVING, INC. 2950 Charles Avenue Dunbar WV 25064	01/13/2020	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$640,863.70	\$675,318.65	\$675,318.65	\$20,000.00	\$0.00	\$0.00	\$655,318.65

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Case No. 19-00787-FV

Case Name: PANTHERA ENTERPRISES, LLC

Claims Bar Date: 11/11/2020

Trustee Name: Aaron C. Amore

Date: 3/29/2026

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
9	WEST VIRGINIA STATE AUDITOR'S OFFICE 1900 Kanawha Blvd E Bldg 1 Room W-100 Charleston WV 25305	01/14/2020	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$0.00	\$60,753.68	\$60,753.68	\$0.00	\$0.00	\$0.00	\$60,753.68
9a	WEST VIRGINIA STATE AUDITOR'S OFFICE 1900 Kanawha Blvd E Bldg 1 Room W-100 Charleston WV 25305	01/14/2020	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$60,753.68	\$60,753.68	\$0.00	\$0.00	\$0.00	\$60,753.68
10	UNITY TECHNOLOGY CORPORATION 3001 Ward Kline Road Myersville MD 21773	01/15/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$96,957.48	\$96,957.48	\$96,957.48	\$0.00	\$0.00	\$0.00	\$96,957.48
11	PJSC AVIATION COMPANY UKRAINIAN HELICOPTERS c/o Brandy M. Rapp, Esq. Whiteford, Taylor & Preston LLP 10 S. Jefferson St., Suite 1110 Roanoke VA 24011	01/16/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$1,952,000.00	\$1,952,000.00	\$0.00	\$0.00	\$0.00	\$1,952,000.00

Claim Notes: brapp@wtplaw.com
emailed for info to support claim 10.15.20

12	PANTHERA TRAINING, LLC 600 Quarrier Street Charleston WV 25301	01/16/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$1,277,894.00	\$1,277,894.00	\$0.00	\$0.00	\$0.00	\$1,277,894.00
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Claim Notes: (12-1) Estimated Fraud Claim

13	PANTHERA TRAINING, LLC 600 Quarrier Street Charleston WV 25301	01/16/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$97,882.94	\$97,882.94	\$0.00	\$0.00	\$0.00	\$97,882.94
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Claim Notes: (13-1) Breach of Contract

14	CNA COMMERCIAL INSURANCE 500 Colonial Center Parkway Lake Mary FL 32746	06/15/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$174,879.04	\$117,243.63	\$117,243.63	\$0.00	\$0.00	\$0.00	\$117,243.63
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Case No. 19-00787-FV

Case Name: PANTHERA ENTERPRISES, LLC

Claims Bar Date: 11/11/2020

Trustee Name: Aaron C. Amore

Date: 3/29/2026

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
15	BRIAN RISO 138 Woodridge Drive Morehead City NC 28557	08/07/2020	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$13,650.00	\$13,650.00	\$0.00	\$0.00	\$0.00	\$13,650.00
15a	BRIAN RISO 138 Woodridge Drive Morehead City NC 28557	08/07/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$18,000.00	\$28,616.44	\$28,616.44	\$0.00	\$0.00	\$0.00	\$28,616.44
16	DARRICK AND EMILY GUST c/o Spencer Elliott Lewis Glasser PLLC PO Box 1746 Charleston WV 25326	08/07/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (16-1) Contingent unliquidated tort claim

17	JAMES MICHAEL DOWTY 1477 Seaside Circle Gulf Breeze FL 32566	09/08/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$122,036.11	\$136,732.00	\$136,732.00	\$0.00	\$0.00	\$0.00	\$136,732.00
18	PANTHERA TRAINING, LLC Douglas Kahle, Esq 308 Cedar Lakes Drive, 2nd Floor Chesapeake VA 23322	09/10/2020	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$172,000.00	\$172,000.00	\$0.00	\$0.00	\$0.00	\$172,000.00
18a	PANTHERA TRAINING, LLC Douglas Kahle, Esq 308 Cedar Lakes Drive, 2nd Floor Chesapeake VA 23322	09/10/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$1,268,000.00	\$1,268,000.00	\$0.00	\$0.00	\$0.00	\$1,268,000.00
19	BRUCE AND STACIE HARDY 19664 Player Ct Ashburn VA 20147	09/22/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$976,930.00	\$976,930.00	\$0.00	\$0.00	\$0.00	\$976,930.00
20	MICHAEL L. CRANSTON, CPA, LTD. 4085 Chain Bridge Road Suite 400 Fairfax VA 22030	09/24/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$54,973.41	\$18,625.58	\$18,625.58	\$0.00	\$0.00	\$0.00	\$18,625.58

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Case No. 19-00787-FV

Case Name: PANTHERA ENTERPRISES, LLC

Claims Bar Date: 11/11/2020

Trustee Name: Aaron C. Amore

Date: 3/29/2026

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
21	AZADIAN GROUP, LLC 600 Madison Avenue 18th Floor New York NY 10022	10/19/2020	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$224,657.00	\$86,829.00	\$86,829.00	\$0.00	\$0.00	\$0.00	\$86,829.00
22	A.L.L. CONSTRUCTION, INC. P.O. Box 232 Mount Storm WV 26739	10/27/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$714,842.20	\$264,842.20	\$264,842.20	\$0.00	\$0.00	\$0.00	\$264,842.20
23	ALLEGHANY INVESTMENTS LLC c/o Mary K. Prim, PLLC PO Box 232 Scott Depot WV 25560	10/27/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$450,000.00	\$450,000.00	\$0.00	\$0.00	\$0.00	\$450,000.00
24	DUNCAN DEVELOPMENT GROUP, LLC 420 Park Street Charlottesville VA 22902	10/29/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$379,231.20	\$379,231.20	\$379,231.20	\$0.00	\$0.00	\$0.00	\$379,231.20
25	TR&L, LLC 123 East Main Street 5th Floor c/o Tim Kelsey Charlottesville VA 22902	10/29/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$529,199.00	\$529,199.00	\$0.00	\$0.00	\$0.00	\$529,199.00
26	TR&L, LLC 123 East Main Street 5th Floor C/o Tim Kelsey Charlottesville VA 22901	10/30/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$529,199.00	\$529,199.00	\$529,199.00	\$0.00	\$0.00	\$0.00	\$529,199.00
27	BILL NEFF ENTERPRISES c/o William J. Leon 315 High Street Morgantown WV 26505	11/07/2020	General Unsecured § 726(a)(2)	Allowed	7100-000	\$690,830.90	\$771,162.44	\$771,162.44	\$0.00	\$0.00	\$0.00	\$771,162.44

Claim Notes: (27-1) Unpaid amounts and amounts due on Contract of Sale dated

CLAIM ANALYSIS REPORT

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Case No. 19-00787-FV

Case Name: PANTHERA ENTERPRISES, LLC

Claims Bar Date: 11/11/2020

Trustee Name: Aaron C. Amore

Date: 3/29/2026

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
28	U.S. TRUSTEE PROGRAM 300 Virginia Street East, Room 2025 Charleston WV 25301	12/10/2020	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$6,833.28	\$6,833.28	\$0.00	\$0.00	\$0.00	\$6,833.28

Claim Notes: (28-1) priority - Fees under Chapter 123 of Title 28, United States Code

29	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	08/04/2021	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$191,141.16	\$191,141.16	\$0.00	\$0.00	\$0.00	\$191,141.16
30	BERNSTEIN-BURKLEY, P.C. 707 GRANT STREET, 220 GULF TOWER Attn: ROBERT S. BERNSTEIN, ESQ PITTSBURGH PA 15219	04/01/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$131,994.11	\$131,994.11	\$0.00	\$0.00	\$0.00	\$131,994.11

Claim Notes: Pursuant to Court order entered 4/1/21.

31	AARON AMORE 206 West Liberty Street Amore Law, PLLC Charles Town WV 25414	01/30/2024	Attorney for Trustee Fees (Trustee Firm)	Allowed	3110-000	\$0.00	\$20,636.00	\$20,636.00	\$0.00	\$0.00	\$0.00	\$20,636.00
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Claim Notes: 1/30/24 Court entered order approving attorney fees.

\$20,519,781.52 \$20,176,508.04 \$219,146.85 \$0.00 \$0.00 19,959,939.88

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Case No. 19-00787-FV
Case Name: PANTHERA ENTERPRISES, LLC
Claims Bar Date: 11/11/2020

Trustee Name: Aaron C. Amore
Date: 3/29/2026

CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Accountant for Trustee Expenses (Other Firm)	\$712.00	\$712.00	\$975.69	\$0.00	\$0.00	\$260.00
Accountant for Trustee Fees (Other Firm)	\$29,527.50	\$29,527.50	\$31,142.50	\$0.00	\$0.00	\$440.00
Attorney for D-I-P Expenses (Chapter 11)	\$1,718.60	\$1,718.60	\$0.00	\$0.00	\$0.00	\$1,718.60
Attorney for D-I-P Fees (Chapter 11)	\$130,275.50	\$130,275.50	\$0.00	\$0.00	\$0.00	\$130,275.50
Attorney for Trustee Fees (Trustee Firm)	\$20,636.00	\$20,636.00	\$0.00	\$0.00	\$0.00	\$20,636.00
Claims of Governmental Units	\$624,259.51	\$623,006.73	\$0.00	\$0.00	\$0.00	\$623,006.73
Clerk of the Court Costs (includes adversary and other filing fees)	\$350.00	\$350.00	\$0.00	\$0.00	\$0.00	\$350.00
General Unsecured § 726(a)(2)	\$9,105,296.37	\$9,105,296.37	\$0.00	\$0.00	\$0.00	\$9,105,296.37
Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI	\$10,387,969.40	\$10,045,948.70	\$30,000.00	\$0.00	\$0.00	\$10,015,948.70
Trustee Compensation	\$213,850.64	\$213,850.64	\$152,500.00	\$0.00	\$0.00	\$61,350.64
Trustee Expenses	\$5,186.00	\$5,186.00	\$4,528.66	\$0.00	\$0.00	\$657.34

Exhibit D

TRUSTEE'S PROPOSED DISTRIBUTION

Case No.: 2:19-bk-00787
Case Name: PANTHERA ENTERPRISES, LLC
Trustee Name: Aaron C. Amore

Balance on hand: \$5,655.40

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Amount
1	WV Dept of Tax & Revenue	\$201,753.76	\$0.00	\$0.00	\$0.00
1A	WV Dept of Tax & Revenue	\$140,266.94	\$0.00	\$0.00	\$0.00
4	West Virginia Economic Development Authority	\$6,477,180.47	\$6,477,180.47	\$0.00	\$0.00
5	Sheriff of Hardy County	\$45,656.32	\$45,656.32	\$0.00	\$0.00
7	Howard Shockey & Sons, Inc.	\$2,700,210.58	\$2,700,210.58	\$10,000.00	\$0.00
8	West Virginia Paving, Inc.	\$675,318.65	\$675,318.65	\$20,000.00	\$0.00
9	West Virginia State Auditor's Office	\$60,753.68	\$60,753.68	\$0.00	\$0.00
21	Azadian Group, LLC	\$86,829.00	\$86,829.00	\$0.00	\$0.00

Total to be paid to secured creditors: \$0.00

Remaining balance: \$5,655.40

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Aaron Amore, Trustee Fees	\$213,850.64	\$152,500.00	\$4,605.40
Aaron C. Amore, Trustee Expenses	\$5,186.00	\$4,528.66	\$0.00
John Lantzy, Accountant for Trustee Fees	\$23,187.50	\$25,242.50	\$0.00

John Lantzy, Accountant for Trustee Expenses	\$250.00	\$773.69	\$0.00
US Bankruptcy Court, Clerk of the Court Costs	\$350.00	\$0.00	\$350.00
Other: John Lantzy c/o SEK & Co., LLC , Accountant for Trustee Fees	\$440.00	\$440.00	\$0.00
Other: Kelly Smith, SEK, LLC, Accountant for Trustee Fees	\$5,900.00	\$5,900.00	\$0.00
Other: SEK CPAs and Advisors, Accountant for Trustee Fees	\$10,196.00	\$10,196.00	\$0.00
Other: John Lantzy, Accountant for Trustee Fees	\$440.00	\$0.00	\$440.00
Other: John Lantzy c/o SEK & Co., LLC , Accountant for Trustee Expenses	\$260.35	\$260.35	\$0.00
Other: Kelly Smith, SEK, LLC, Accountant for Trustee Expenses	\$202.00	\$202.00	\$0.00
Other: SEK CPAs and Advisors, Accountant for Trustee Expenses	\$500.00	\$500.00	\$0.00
Other: John Lantzy, Accountant for Trustee Expenses	\$260.00	\$0.00	\$260.00

Total to be paid for chapter 7 administrative expenses: \$5,655.40
Remaining balance: \$0.00

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
BERNSTEIN -BURKLEY, P.C. , Attorney for D-I-P Fees	\$130,275.50	\$0.00	\$0.00
BERNSTEIN-BURKLEY, P.C. , Attorney for D-I-P Expenses	\$1,718.60	\$0.00	\$0.00

Total to be paid to prior chapter administrative expenses: \$0.00
Remaining balance: \$0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$623,006.73 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Payment

1a	WV Dept of Tax & Revenue	\$178,569.93	\$0.00	\$0.00
1b	WV Dept of Tax & Revenue	\$0.00	\$0.00	\$0.00
2	Internal Revenue Service	\$58.68	\$0.00	\$0.00
9a	West Virginia State Auditor's Office	\$60,753.68	\$0.00	\$0.00
15	Brian Riso	\$13,650.00	\$0.00	\$0.00
18	Panthera Training, LLC	\$172,000.00	\$0.00	\$0.00
28	U.S. Trustee Program	\$6,833.28	\$0.00	\$0.00
29	WV Dept of Tax & Revenue	\$191,141.16	\$0.00	\$0.00

Total to be paid to priority claims: \$0.00
Remaining balance: \$0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$9,105,296.37 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
1b	WV Dept of Tax & Revenue	\$41,478.00	\$0.00	\$0.00
1c	WV Dept of Tax & Revenue	\$354.00	\$0.00	\$0.00
3	Dinsmore & Shohl LLP	\$22,350.35	\$0.00	\$0.00
6	CNA Commercial Insurance	\$14,604.00	\$0.00	\$0.00
10	Unity Technology Corporation	\$96,957.48	\$0.00	\$0.00
11	PJSC Aviation Company Ukrainian Helicopters	\$1,952,000.00	\$0.00	\$0.00
12	Panthera Training, LLC	\$1,277,894.00	\$0.00	\$0.00
13	Panthera Training, LLC	\$97,882.94	\$0.00	\$0.00
14	CNA Commercial Insurance	\$117,243.63	\$0.00	\$0.00
15a	Brian Riso	\$28,616.44	\$0.00	\$0.00
16	Darrick and Emily Gust	\$0.00	\$0.00	\$0.00
17	James Michael Dowty	\$136,732.00	\$0.00	\$0.00
18a	Panthera Training, LLC	\$1,268,000.00	\$0.00	\$0.00
19	Bruce and Stacie Hardy	\$976,930.00	\$0.00	\$0.00
20	Michael L. Cranston, CPA, Ltd.	\$18,625.58	\$0.00	\$0.00

22	A.L.L. Construction, Inc.	\$264,842.20	\$0.00	\$0.00
23	Alleghany Investments LLC	\$450,000.00	\$0.00	\$0.00
24	Duncan Development Group, LLC	\$379,231.20	\$0.00	\$0.00
25	TR&L, LLC	\$529,199.00	\$0.00	\$0.00
26	TR&L, LLC	\$529,199.00	\$0.00	\$0.00
27	Bill Neff Enterprises	\$771,162.44	\$0.00	\$0.00
30	BERNSTEIN-BURKLEY, P.C.	\$131,994.11	\$0.00	\$0.00

Total to be paid to timely general unsecured claims: \$0.00
 Remaining balance: \$0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows: NONE

Total to be paid to tardily filed general unsecured claims: \$0.00
 Remaining balance: \$0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows: NONE

Total to be paid for subordinated claims: \$0.00
 Remaining balance: \$0.00