IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

In re: **PANTHERA ENTERPRISES, LLC,** **Debtor** **Aaron C. Amore, Chapter 7 Trustee** **WEST VIRGINIA ECONOMIC DEVELOPMENT AUTHORITY,** **Movant,** **v.** **PANTHERA ENTERPRISES, LLC** **Respondent.**	**BK No. 2:19-bk-00787** **Chapter 7**

MEMORANDUM OF LAW IN SUPPORT OF MOTION FOR RELIEF FROM THE AUTOMATIC STAY FILED BY THE WEST VIRGINIA ECONOMIC DEVELOPMENT AUTHORITY

The West Virginia Economic Development Authority ("WVEDA"), by its counsel, submits this *Memorandum of Law in Support of Motion for Relief from the Automatic Stay Filed by the West Virginia Economic Development Authority*¸ seeking an order of relief to foreclose against the Debtor's real property, including all buildings, improvements and fixtures thereon, which constitute WVEDA's collateral.

Background

1. Panthera Enterprises, LLC ("Debtor") initiated this bankruptcy case by filing a voluntary petition under Chapter 11 of the United States Bankruptcy Code on Friday, September 13, 2019.

2. On July 21, 2020, the Court entered an Agreed Order converting the bankruptcy case to a proceeding under Chapter 7. ECF 202

3. Upon conversion to a Chapter 7 proceeding, Aaron C. Amore was appointed the Chapter 7 Trustee ("Trustee"). *Id.*

4. On March 29, 2021, the Trustee filed a *Motion for an Order Approving the Sale of the Debtor's Real Property and Novating Certain Government Contracts Free and Clear of Liens, Claims, Interests, and Encumbrances Pursuant to 11 U.S.C. § 363* ("363 Motion"). ECF 302.

5. On April 1, 2021, WVEDA filed its *Motion for Relief from the Automatic Stay to Foreclose Against the Debtor's Real Property, Together With all Fixtures, Buildings and Improvements Thereon, at 2506 Fish Pond Road, Old Fields, Hardy County, West Virginia* ("Motion for Relief"). ECF 310. WVEDA seeks relief under both § 362(d)(1), for cause, and § 362(d)(2) because the Debtor has no equity in the property and the property is not necessary for a reorganization. As more fully explained in WVEDA's Motion for Relief, cause is based upon the Debtor's consent, given in a prepetition Forbearance Agreement executed by the Debtor, at paragraph 6(k). For the Court's reference, a copy of the Forbearance Agreement is attached to this Memorandum as **Exhibit A** and is incorporated herein by reference.

6. The Debtor's real property at 2506 Fish Pond Road, Old Fields, Hardy County, West Virginia is herein referred to as the "Real Property."[1] The Real Property is the site of a security operations training facility for military and law enforcement personnel (the "Facility").

7. Four objections were filed in response to the Trustee's 363 Motion: an objection by Robert R. Williams, Betty P. Williams and Renick C. Williams (ECF 321); an objection by

[1] The Debtor purchased a 689.40 acre parcel on or about August 22, 2013. Another 58.09 acre parcel was purchased on or about July 2, 2014. Together they make up the 747.49 acres that are the Debtor's Real Property.

TR&L, LLC and SMI, LLC (ECF 325); and an objection by Azadian Group, LLC (ECF 327). A Memorandum of Law responding to these objections is separately filed by the Trustee.

8. Two objections were filed in response to WVEDA's Motion for Relief: an objection by West Virginia Paving, Inc. (ECF 324) and an objection by TR&L, LLC and SMI, LLC (ECF 328).

9. WVEDA does not oppose the Trustee's 363 Motion. However, in the event this Court is unable to approve the sale free and clear of liens as proposed by the Trustee, then the WVEDA seeks relief to foreclose against the Debtor's Real Property.

10. The Trustee has not opposed WVEDA's Motion for Relief, but asks the Court to first consider the 363 Motion and to consider the Motion for Relief in the alternative if the 363 Motion fails.[2]

11. On April 22, 2021, the Court heard both the Trustee's 363 Motion and WVEDA's Motion for Relief. The hearing was deemed a preliminary hearing on WVEDA's Motion for Relief, with the final hearing scheduled for Tuesday, June 1, 2021. ECF 336. The Trustee's 363 Motion will also be heard on June 1, 2021. ECF 334.

12. This Memorandum addresses the objections filed in response to the Motion for Relief. As previously stated, a separate Memorandum of Law filed by the Trustee addresses the objections to the Trustee's 363 Motion.

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[2] The Real Property is not necessary to a reorganization as the Debtor is in a Chapter 7 proceeding and the Trustee is seeking to liquidate the assets of the estate. The Trustee states that "there is no financial basis upon which the Trustee can assert that there exists equity beyond what is owed to WVEDA [with a claim of $6,477,180.47], let alone owed to the consensual junior lienholders, which increases the secured amount by another three million dollars." ECF 302, ¶ 88.

Response to Objections to WVEDA's Motion for Relief

A. Objection of West Virginia Paving, Inc. and Response

13. West Virginia Paving, Inc. ("WV Paving") is a secured creditor, with a lien against the 689.4 acre parcel, subordinate to the WVEDA. ECF 324, ¶ 1. WV Paving filed its objection to the Motion for Relief on April 20, 2021. *Id*.

14. WV Paving argues that the Trustee's proposed sale of the Debtor's Real Property is a reorganization, and therefore, WVEDA's Motion for Relief may not be granted. ECF 324, ¶¶ 4-5. This is a Chapter 7 proceeding, and the Trustee does not characterize the sale of the Debtor's assets as a reorganization. WV Paving provided no authority for this argument.

15. On information and belief, WV Paving is simply seeking to preserve the 363 Motion, to have it heard before the Court decides WVEDA's Motion for Relief.

16. To the extent WV Paving's objection might be considered an impediment to granting WVEDA's Motion for Relief, it should be overruled.

B. Objection of TR&L, LLC and SMI, LLC

17. TR&L, LLC ("TR&L") and SMI, LLC ("SMI") filed their objection on April 21, 2021 ("TR&L Objection"). ECF 328. The objection incorporates by reference the factual allegations made in a Counterclaim filed by TR&L and SMI on April 20, 2021 in Adv. Proc. 21-ap-00002 ("TR&L AP").[3] ECF 328; TR&L's Counterclaim ("CC") is at TR&L AP, ECF 17.

18. TR&L asserts that it owns 38 modular units situate on the Debtor's Real Property (the "Modular Buildings").[4] ECF 328, ¶ 1. These are the same Modular Buildings that were the subject of the adversary proceeding filed by Bill V. Neff ("Neff") on February 12, 2020, in which

[3] The Adversary Proceeding Complaint was filed February 12, 2021 by the Trustee, WVEDA and Panthera Training, LLC, seeking declaratory relief and to have certain prepetition transfers to SMI voided as fraudulent conveyances. Adv. Proc. 21-ap-00002.

[4] As described below, these 38 modular units were assembled and configured on the Real Property to construct six (6) separate buildings for use in the Facility.

the Court held that the Modular Buildings were property of the Debtor and the bankruptcy estate on the petition date. *Neff v. Panthera Enterprises, LLC et al.*, 622 B.R. 201, 208 (Bankr. N.D. W.Va. 2020).

19. TR&L's ownership claim is based upon a June 15, 2018 Bill of Sale, pursuant to which the Debtor and others purportedly sold all of their personal property to SMI. TR&L AP, ECF 17, CC ¶ 5. TR&L alleges that it is the successor in interest to SMI by virtue of an Assignment of Assets and Assumption of Assets effective September 13, 2019. TR&L AP, ECF 17, CC ¶ 12.

20. TR&L argues that the Modular Buildings are personal property, included in the property sold pursuant to the Bill of Sale. *Id.* at CC ¶ 7. Therefore, they are not property of the Debtor's estate. In support of its argument, TR&L points to the Debtor's Schedule A/B, in which the Debtor scheduled "38 Modular Office Buildings" as personal property. ECF 328, ¶ 2. *See* ECF 23, Schedule A/B, # 50. At the same time, however, by scheduling the "38 Modular Office Buildings" on its Schedule A/B, the Debtor is showing itself to be the owner of the "38 Modular Office Buildings," not TR&L.

21. TR&L further argues that because the Modular Buildings are personal property, they are not subject to WVEDA's lien. Therefore, TR&L continues, WVEDA's Motion for Relief must be denied to the extent it seeks to foreclose against the Modular Buildings. ECF 328.

22. TR&L also asserts that it owns the timber rights to the Debtor's Real Property, based upon that certain Timber Agreement dated March 26, 2018 given by the Debtor to SMI. ECF 328, ¶ 5, responding to WVEDA's Motion for Relief, ¶ 24 (ECF 310). However, TR&L concedes that the timber rights "[are] subject to WVEDA's prior trust deeds," and therefore, the

timber rights are not a basis for TR&L's objection to WVEDA's Motion for Relief. ECF 328, ¶ 5.

C. <u>WVEDA's response to TR&L's Objection</u>

23. WVEDA's lien is superior to any interest TR&L may have in the Modular Buildings.[5] Therefore, TR&L's objection must be denied.

a. *<u>WVEDA's Lien.</u>*

24. WVEDA is the Debtor's largest creditor, with a claim of $6,477,180.47. ECF 23, Schedule D; Claim # 4. It made two loans to the Debtor prepetition. Claim # 4. Both loans are secured by a Credit Line Deed of Trust and Fixture Filing. Specifically, the Debtor executed

a. a Credit Line Deed of Trust and Fixture Filing on August 21, 2013 to secure payment of a $5,000,000 promissory note, which is recorded in the Office of the Clerk of the County Commission of Hardy County, at Trust Deed Book 277, Page 158; and

b. a Credit Line Deed of Trust and Fixture Filing on July 2, 2014 to secure payment of a $1,871,505 promissory note, which is recorded in the foresaid Clerk's Office at Trust Deed Book 282, at Page 818.

together, the "<u>Deeds of Trust</u>." For the Court's reference, copies of the Deeds of Trust are attached to this Memorandum as **Exhibit B** and are incorporated herein by reference.

25. The August 2013 Deed of Trust grants WVEDA a first priority interest in the 689.40 acre parcel included in the Real Property. The July 2014 Deed of Trust grants WVEDA

[5] The Trustee argues, in his Memorandum of Law, that, based on the doctrines of res judicata, collateral estoppel and/or waiver, TR&L is barred from claiming ownership of the Modular Buildings, that they are owned by the Debtor as determined by this Court in adversary proceeding No. 2:20-ap-00010, filed by Bill V. Neff ("<u>Neff AP</u>"). *See Neff v. Panthera Enterprises, LLC et al.*, 622 B.R. 201, 208 (Bankr. N.D. W.Va. 2020) ("Debtor owned the modular units at the time of filing, and the units are property of the Debtor's estate."). *See also*, the Trustee's Memorandum. The Trustee's argument regarding ownership of the Modular Buildings is incorporated herein by reference. However, who owns the Modular Buildings - the Debtor or TR&L - is not determinative as to WVEDA's lien position. WVEDA's lien is superior to both.

a first priority interest in the 58.90 acre parcel and a subordinate interest in the 689.40 acre parcel. *Id.*

26. In addition, both Deeds of Trust grant and convey to WVEDA

> [a]ll fixtures, fixed assets and personalty of a permanent nature, owned by the Grantor now or at any time hereafter annexed, affixed or attached to the Property (as defined herein) hereby conveyed and the buildings, improvements or structures thereon and used or intended to be used in the possession, occupation or enjoyment thereof, . . .

27. Based on the foregoing, the EDA claims a first priority lien against the Real Property, together with all fixtures, improvements, structures and buildings thereon. The Modular Buildings are fixtures, but if not fixtures, they certainly are "buildings" and "structures" situate on the Real Property that are subject to WVEDA's lien.

b. *Bill of Sale, dated June 15, 2018*.

28. The Bill of Sale is dated June 15, 2018, and is executed by James Punelli, Raymond Jones, TenX Group LLC (the Debtor), Panthera Training Center LLC and Panthera Worldwide, LLC, together the "Seller." It conveys to SMI

> [a]ll of Seller's rights, title and interest in the assets, inventory, vehicles, office equipment, furnishing, other equipment, munitions, firearms and other personal property and equipment owned by the Seller located at Panthera Training Center . . ., including but not limited to:
>
> > All of Seller's equipment furniture, fixtures, machinery, merchandise, firearms, vehicles, supplies and appliances, including, but not limited to, the specific items listed on the attached Schedule A.

A copy of the Bill of Sale is attached as **Exhibit C** for the Court's reference.

29. The Modular Buildings are not specifically listed in the items sold with the Bill of Sale. To date, a copy of the attached Schedule A has not been produced. Nevertheless, TR&L contends that the Modular Buildings were sold as personal property with the Bill of Sale.

c. <u>The Modular Buildings</u>

30. The Modular Buildings were placed on the Real Property in 2009, before the Debtor owned the Real Property. *Neff*, 622 B.R. at 203. They were leased to the Debtor's predecessor and then to the Debtor until July 23, 2015. *Id*. On July 23, 2015, the Modular Buildings were sold to the Debtor. *Id*. For the Court's reference, a copy of the Contract of Sale with exhibits is attached to this Memorandum as **Exhibit D** and is incorporated herein by reference. The Contract of Sale was originally attached to the Neff Complaint. ECF 97.

31. Attached to the July 23, 2015 Contract of Sale is an Exhibit B, which is an aerial photograph that depicts how the 38 modular units were assembled on the Real Property to construct six (6) different buildings for use at the Facility. Ex. D; also at ECF 97-1. ,

32. The six buildings depicted in the Contract of Sale Exhibit B ("CS Ex. B") are:

- on page 7 of CS Ex. B, the "track classrooms" located in the area of the track, which are constructed with 10 of the modular units;
- on page 8 of CS Ex. B, beginning from the left, <u>first</u>, the kitchen and eating facility constructed with 5 modular units; <u>second</u>, the main or "upper" classroom building, constructed with 12 modular units; <u>third</u>, the office headquarters, constructed with 4 modular units; and <u>fourth</u>, a building containing offices available to clients, also constructed with 4 modular units;
- on page 9 of CS Ex. B, the "range classrooms," located in the area of the shooting ranges, constructed with 3 modular units.

See Declaration of Bob Starer, Manager and CEO of Panthera Training, LLC, ¶ 6 attached hereto as **Exhibit E** and incorporated herein by reference. The six buildings shown in CS Ex. B are in the same configuration and use today. *Id.*

33. As of July 23, 2015, the Modular Buildings were owned by the Debtor. They were already situated on the Debtor's Real Property as "buildings, improvements or structures . . . used or intended to be used in the possession, occupation or enjoyment" of the Real Property, i.e., in operation of the Facility. Hence, as of July 23, 2015, the Modular Buildings were "buildings" or "structures" subject to WVEDA's first priority lien.[6]

34. As of July 23, 2015, the Modular Buildings arguably would also have been considered fixtures. In the Neff Adversary Proceeding, the Court found that the Modular Buildings were "goods," as defined by the Uniform Commercial Code ("UCC"), as of July 23, 2015, the date of sale. *Neff*, 622 B.R. at 205. This was based on the understanding that at the time of sale, the Modular Buildings were "movable" as required by the UCC definition of goods at § 2-105(1). However, a finding that certain property are "goods" does not *per se* rule out a finding that the same property is a fixture, as the UCC defines "fixtures" to be "goods that have become so related to particular real property that an interest in them arises under real property law." *See* UCC § 9-102(a)(41). The question is not whether the Modular Buildings are today as "movable" as they were on July 23, 2015, as TR&L has argued. Rather, the question is whether the Modular Buildings are fixtures under West Virginia real property law.

35. The law of fixtures in West Virginia, i.e., when personal property becomes a fixture, goes back to 1917, when the Supreme Court of Appeals of West Virginia decided *Snuffer v. Spangler*, 92 S.E. 106 (1917). The *Snuffer* Court set out three factors to be considered for determining whether personal property is a fixture and therefore, part of the realty:

> First, [i]t must be attached to the real estate, and by this we do not mean that it has to become so attached as to do serious damage to the realty, or to the property itself in order

[6] TR&L also relies upon a Security Agreement given to SMI by the Debtor and other entities on September 23, 2015. TR&L AP, ECF 17, § 2. However, the security interest was not perfected, and in any event it falls after the date on which WVEDA's lien attached to the Modular Buildings. Hence, WVEDA's lien is superior to any security interest claimed by TR&L.

> to remove it, but that it must be so attached as that the two, the real estate and the fixtures, work together to one end; second, it must be reasonably necessary and adapted to the purposes for which the real estate is being used; and third, it must be the intention of the party placing such property upon the real estate to make it a part thereof.

Snuffer, 92 S.E. at 110.[7] *Snuffer* further advises that where the first two elements of attachment and adaptability occur, the third element of intent is presumed. *Id*. *See also, In re Weikle*, 2017 WL 4127994, *3 (S.D. W.Va. 2017) ("when the first two requirements are satisfied, there is a rebuttable presumption that the party intended to create a fixture.").

In *Danville Holding Corp. v. Clement*, 16 S.E.2d 345 (Va. 1941), The Supreme Court of Appeals of Virginia, which employs the same tripartite examination,[8] held that

> [w]hile, under the first test, there must be actual or constructive annexation, the method or extent of the annexation carries little weight, except insofar as they relate to the nature of the article, the use to which it is applied and other attending circumstances as indicating the intention of the party making the annexation.
>
> The second test -- adaptation of the chattel to the use of the property to which it is annexed -- is entitled to great weight, especially in connection with the element of intention. If the chattel is essential to the purposes for which the building is used or occupied, it will be considered a fixture, although its connection with the realty is such that it may be severed without injury to either.
>
> The intention of the party making the annexation is the paramount and controlling consideration. The test of intention is given a broad signification. . . . The intention need not be expressed in words; it may be inferred from the nature of the article affixed, the purpose for which it was affixed, the relationship of the party making the annexation and the structure and mode of annexation.

Danville Holding Corp., 16 S.E.2d at 349 (citations omitted).

36. *Snuffer* was recently applied in *Sheehan v. Mortgage Electronic Registration Systems, Inc.*, 851 S.E.2d 769 (2020). The certified question[9] posed to the Supreme Court of

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[7] The three-part test of annexation, adaptation and intent was first advanced by the Ohio Supreme Court in *Teaff v. Hewitt*, 1 Ohio St. 511 (1853). A majority of states follow the three part test with some variation. Squillante, *The Law of Fixtures: Common Law and the Uniform Commercial Code - Part I: Common Law of Fixtures*," 15 Hofstra L. Rev. 191 (1987).

[8] The Contract of Sale, pursuant to which the Modular Buildings were sold to the Debtor, is governed by Virginia law. *Neff*, 622 B.R. at 203; Exhibit B, Contract of Sale, ¶ 19.

Appeals of West Virginia was whether the legal character of a manufactured home affixed to realty was converted from personal to real property under *Snuffer*, despite the homeowners' failure to cancel the Department of Motor Vehicles title. The Court responded in the affirmative, holding that failure to cancel the Motor Vehicle Code title did not preclude a finding that the manufactured home was a fixture, subject to a deed of trust, where the requirements of *Snuffer* were met. *Id*. 851 S.E.2d at 777. Similarly, in this case, the Modular Buildings satisfy the requirements of *Snuffer* and are therefore, fixtures to the Real Property which is subject to WVEDA's Deeds of Trust.

37. On June 1, 2018, Training leased the Real Property, including the "buildings, structures and other improvements and appurtenances thereon," and took over operation of the tactical training business being conducted at the Real Property. Ex. E, ¶ 2; Commercial Lease Agreement is available at ECF 52-6. Since June 1, 2018, Training has conducted training at the Facility and maintained the Real Property together with the improvements, structures and buildings on the Real Property. Ex. E, ¶ 2.

38. The Modular Buildings are attached to the Real Property. The Modular Buildings' undercarriages sit on cinder blocks, which are set on concrete foundations, with the undercarriage affixed to the ground with metal straps. The metal straps are, in turn, attached to large augers drilled into the ground. The wheels that were attached to the undercarriages were removed upon installation. The Modular Buildings are permanently connected to sewer and electrical services and a fresh water supply. Ex. B, ¶ 4.

39. The above-described means of annexing the Modular Buildings to the real property were already in place when Training took over operation of the Facility. Ex. E, ¶ 5.

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[9] Certified by the Bankruptcy Court for the Northern District of West Virginia. *Sheehan*, 841 S.E.2d 769.

40. The Modular Buildings have been adapted or modified to serve the Facility's purpose as a security operations tactical training facility. Ex. E, ¶ 13.

41. The photographs attached as Exhibits A1 through A4 to the Declaration at Exhibit B depict the "range classroom building" and one of its typical classrooms. These are used in connection with weapons courses conducted on the Facility's shooting ranges. Exhibit A3 depicts the permanent electric service connection that is typical with each of the Modular Buildings. Exhibit A4 is a picture of underneath this building showing how it is mounted on cinder blocks which in turn are attached to concrete foundations. Ex. E, ¶ 7.

42. The Facility's "track classroom building" is shown in the photographs attached as Exhibits C1 through C4 to the Declaration at Exhibit B. As the name suggests, each of the driving courses conducted on the Facility's three tracks involve some amount of classroom training conducted in this building. The photograph attached as Exhibit C2 is of one of the large classrooms in this building. Four modular units were needed to construct this classroom. Ex. E, ¶ 8.

43. The photographs attached as Exhibits D1 through D3 to the Declaration at Exhibit B show the upper classroom building. Exhibit D3 is a photograph of one of the typical classrooms contained in this building. Exhibit D2 is the padded close quarters combat room located in this building. Virtually all of the training courses conducted at the Facility involve the use of one or more of the classrooms located in this building. Ex. E, ¶ 9.

44. Exhibits E1 through E3 to the Declaration at Exhibit B are photographs of the dining hall, its dining room and kitchen. Five modular units were required to construct the dining room shown in Exhibit E2. Ex. E, ¶ 10.

45. Exhibits F1 through F3 to the Declaration at Exhibit B show the Facility's headquarters building where the reception and check-in area, conference room and administrative offices are located. Ex. E, ¶ 11.

46. Lastly, Exhibits G1 and G2 to the Declaration at Exhibit B show the building that contains offices used by the Facility's clients and a typical client office. Ex. E, ¶ 12.

47. Each of these Modular Buildings has been constructed, adapted or modified in its unique way to serve the Facility's needs and purpose as a security operations tactical training facility. Ex. E, ¶ 13.

48. The Modular Buildings annexed to the Real Property "work together to one end," as a facility for offering specialized tactical training. The adaptations made to the Modular Buildings are not only reasonably necessary, but essential to the purpose for which the Real Property is used. Having met the first two elements of *Snuffer*, there is a rebuttable presumption that the Debtor intended the Modular Buildings to become a permanent fixture of the Real Property.

49. The nature of the adaptations evidence the Debtor's intent to make the Modular Buildings a permanent fixture of the Facility for providing specialized tactical training to military and security personnel. Further, the Debtor's purchase of the Modular Buildings in 2015, after having leased the Modular Buildings for nearly four years, evinces the Debtor's intent to make the Modular Buildings a permanent part of the Real Property. WVEDA is unaware of any action by the Debtor that would indicate an intent of the Debtor other than to have the Modular Buildings become permanent fixtures of the Real Property and the Facility.

Conclusion

50. The Modular Buildings are undeniably "buildings" and "structures" and therefore, are collateral of the WVEDA, subject to its lien.

51. Under West Virginia law, the Modular Buildings are also fixtures, and hence are part and parcel of the Debtor's Real Property.

52. WVEDA's lien attached to the Modular Buildings on July 23, 2015, when the Debtor acquired them. The lien is prior in time to any lien interest TR&L might have asserted based on the September 23, 2015 Security Agreement given by the Debtor.

53. The Debtor's purported sale of the Modular Buildings to SMI on June 15, 2018 postdates the date that WVEDA's lien attached to the Modular Buildings, and it postdates June 1, 2018, when we know, with certainty, that the Modular Buildings would be characterized as fixtures. Therefore, any interest that TR&L or SMI may claim in the Modular Buildings is subject to the prior lien of the WVEDA.

54. Accordingly, TR&L's objection to WVEDA's Motion for Relief must be denied.

WHEREFORE, West Virginia Economic Development Authority respectfully requests this Court to enter an order terminating the automatic stay imposed by 11 U.S.C. § 362 in order for the WVEDA to pursue its rights and remedies under State and Federal law and the pertinent loan documents against the Debtor's real property, together with all fixtures, buildings, and improvements thereon, at 2506 Fish Pond Road, Old Fields, Hardy County, West Virginia, and to grant such other and further relief as the Court deems equitable and just.

Dated: May 20, 2021

Respectfully submitted,

/s/ Debra Lee Allen

Debra Lee Allen, PA ID No. 94946
Spilman Thomas & Battle, PLLC
48 Donley Street, Suite 800
Morgantown, West Virginia 26507-0615
T: (304) 291-7920 | (304) 216-5835
F: (304) 291-7979
dallen@spilmanlaw.com
Counsel for West Virginia Economic Development Authority

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

In re: **PANTHERA ENTERPRISES, LLC,** **Debtor** **Aaron C. Amore, Chapter 7 Trustee** **WEST VIRGINIA ECONOMIC DEVELOPMENT AUTHORITY,** **Movant,** **v.** **PANTHERA ENTERPRISES, LLC** **Respondent.**	**BK No. 2:19-bk-00787** **Chapter 7**

CERTIFICATE OF SERVICE

I, Debra Lee Allen, hereby certify that on this 21st day of May, 2021, the foregoing *Memorandum of Law in Support of Motion for Relief form the Automatic Stay Filed by the West Virginia Economic Development Authority* was served through the Court's ECF system on all parties registered to receive CM/ECF notices, including:

Aaron C. Amore, Chapter 7 Trustee
AMORE LAW, PLLC
206 West Liberty Street
Charles Town, WV 25414
Counsel for Chapter 7 Trustee

Gary O. Kinder
U.S. Trustee's Office
300 Virginia Street East, Rm. 2025
Charleston, WV 25301
Office of U.S. Trustee

Mark A. Lindsay
John J. Richardson
Robert S. Bernstein
Bernstein-Burkley, P.C.
707 Grant Street, Ste. 2200
Pittsburgh, PA 15219
Counsel for the Debtor

and also on May 21, 2021, a copy of the foregoing Memorandum was mailed to the Debtor and its members by U.S. Mail, prepaid postage, addressed to the following addresses:

Panthera Enterprises, LLC
215 Depot Court, SE
Leesburg, VA 20175

James V. Punelli, Member
11654 Plaza America Drive #320
Reston, Virginia 20190

Raymond C. Jones, Member
43787 Bent Creek Terrance
Leesburg, Virginia 20176

/s/ Debra Lee Allen
Debra Lee Allen, WV Bar No. 9838