UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

IN RE:
Panthera Enterprises, LLC **Case No. 19-00787**

Debtor. **Chapter 7**

TRUSTEE'S MOTION FOR AUTHORIZATION TO MAKE FIRST INTERIM DISTRIBUTION

Now comes the Trustee, Aaron C. Amore, and moves the Court for permission to make the First Interim Distribution in the above referenced case. In support of this Motion, the Trustee asserts the following:

The petition commencing this case was filed on September 13, 2019, with an order converting the case to chapter 7 and appointing the undersigned as Trustee on July 23, 2020. The amount of the Trustee's bond is $2,000,000.00.

The Trustee certifies that the balance of the estate's account at Pinnacle Bank Account Number ######0069, is $185,277.11

All claims have been examined and objections have been determined. The Trustee continues to work with his CPA on certain tax issues and requested waiver of penalties. Applications for approval of compensation and expenses of other professional persons have been filed with the United States Trustee and the Court.

RECEIPTS:	$185,951.82
Bank Fees	$626.71
Expense-PTG data maintenance	$48.00
PREVIOUS DISTRIBUTIONS:	$0.00
BALANCE OF FUNDS ON HAND:	$185,277.11

The Trustee is seeking authorization to make the following distributions:

Professional fees and expenses totaling $29,539.50. No funds have previously been paid on these approved fees.

<u>Kelly T. Smith</u>, of Smith, Elliot Kearns & Company, LLC $6,102.00
By order approving professional fees and expenses dated 2/16/21, Doc. 284.

John ("Jack") P. Lantzy of Smith, Elliot Kearns & Company, LLC $23,437.50
By order approving professional fees and expenses dated 7/7/21, Doc 379.

Applicant or Reason	Fees	Expenses
Aaron C. Amore, Trustee	$205,291.82	$4,050.39
Commission on Sale of real property		
As approved $205,291.82*		
Previously paid	$0.00	
Proposed payment	$152,500.00	$0.00
Funds held in reserve	$3,237.61	

*By motion to sell dated 3/29/21 Doc. 302a and Order approving motion to sell dated 6/25/21, Doc.374a and Corrected Order entered 7/16/21, Doc 383a.

By way of various orders to compromise claims, the Trustee agreed to a carve out of the commission to be paid at closing, such that certain secured claims could be paid and released to permit the property to close. The Estate does not anticipate any direct tax liabilities. Bank fees will continue to accrue on any balance kept in the estate account. The Trustee requests that he be permitted to distribute funds up to the allowed commission of $205,291.82 without further motion as funds are available from the payment of the note held by the estate. The Trustee will file a report with the Court once the balance of the allowed commission has been paid.

Secured Claims To be paid as funds are received from payment of note held by estate as funds become available from the payment of the note in favor of the estate, as ordered by this Court. The Trustee asks for authority to distribute the following sums to the following secured creditors pursuant to the approved agreement* wherein they receive reduced amounts in exchange for the release of liens against the real property. The Trustee will file a report with the Court once the balance of the allowed secured claims have been paid.

	Approved Distribution
West Virginia Paving, LLC	$30,000.00
Shockey & Sons	$10,000.00

Administrative Claims To be paid as funds are received from payment of note held by estate if funds are available after the payment of administrative fees and expenses, and secured claims as ordered by this Court.

Priority Claims To be paid as funds are received from payment of note held by estate if funds are available after the payment of administrative fees and expenses, and secured claims.

General Unsecured claims To be paid as funds are received from payment of note held by estate if funds are available and after the payment of administrative fees and expenses, secured claims and priority claims.

To date no payments have been made on administrative, secured, priority or unsecured claims other than those ordered to be paid at closing. Assistant United States Trustee Gary O. Kinder has reviewed this motion prior to filing.

The Trustee continues to work with Panthera Training LLC toward the novation of certain government contracts as part of the finalization of the Trustee's Motion to Sell.

WHEREFORE, the Trustee request this Court grant his request for the first interim distribution as set forth above and grant any further relief it deems just and necessary.

Respectfully Submitted by
Aaron C. Amore, Trustee:

/s/ Aaron C. Amore
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