UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

IN RE:

PANTHERA ENTERPRISES, LLC	**Case No. 19-00787**
Debtor.	**Chapter 7**

APPLICATION TO EMPLOY ACCOUNTANT

The undersigned Trustee herein, represents that:

1. On or about July 21, 2020, the undersigned was appointed Trustee of the above named Debtor, is qualified and is now acting as such Trustee.

2. The Trustee requests this Court authorize him to employ Kelly T. Smith CPA, CGMA, MBA and the firm of Smith, Elliot, Kearns & Company, LLC, whose business address is 19405 Emerald Square, Suite 1400, Hagerstown, MD 21742. Mr. Smith has more than twenty (20) years of auditing and accounting experience as a practitioner in public accounting practice. He has expertise in the design and execution of internal control audits, efficiency audits, and compliance audits. He is a member of the American Institute of Certified Public Accountants as well as the Pennsylvania and Maryland Institutes of Certified Public Accountants. His firm, Smith, Elliot, Kearns &Company is licensed to perform accounting services in the State of West Virginia.

3. The Trustee requires the professional services of an Accountant to provide auditing services for the above-named Debtor. The Trustee requests that Kelly T. Smith CPA, CGMA, MBA and the firm of Smith, Elliot, Kearns & Company, LLC be

approved as Accountant to provide the Trustee with auditing service. Although the Trustee has previously moved to employ John P. Lantzy, CPA and the firm of Smith, Elliot, Kearns & Company, LLC whose expertise is necessary for tax advice and tax preparation, Mr. Kelly's expertise in performing audits is also necessary for proper administration of the above-named Debtor's bankruptcy estate.

4. To the best of the Trustee's knowledge said Accountant and Firm has no connection with the Debtor, the creditors or other parties in interest.

WHEREFORE, Trustee prays that he be authorized to employ Kelly T. Smith CPA, CGMA, MBA and the firm of Smith, Elliot, Kearns & Company, LLC, at a rate of One Hundred and Ninety Dollars ($190.00) per hour with other staff billing at a rate of One Hundred to One Hundred and Thirty Dollars ($100.00-$130.00) per hour and administrative assistants at a rate of Ninety Dollars ($90.00) per hour. Fee applications will be filed with this Court for approval of all fees and expenses incurred as an Accountant employed by the Trustee.

Respectfully submitted by:

/s/ Aaron C. Amore
Aaron C. Amore, Trustee
WVSB No. 6455
206 West Liberty Street
P.O. Box 386
Charles Town, WV 25414
Phone: 304-885-4111
Facsimile: 866-417-8796
E-mail: aaron@amorelaw.com

CERTIFICATE OF SERVICE

I hereby certify that the foregoing **APPLICATION TO EMPLOY ACCOUNTANT** was served upon the following individuals at the addresses listed below, by placing a true and correct copy thereof in the United States mail, postage prepaid or via email or CM/ECF, on this 11th day of August, 2020.

Electronically via E-mail:

John P. Lantzy jlantzy@sek.com

Kelly T. Smith ksmith@sek.com

Electronically via CM/ECF:

- Debra Lee Allen dallen@spilmanlaw.com
- Aaron C. Amore amorewvt@gmail.com, aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
- Robert S. Bernstein rbernstein@bernsteinlaw.com, cwirick@bernsteinlaw.com;cwirick@ecf.courtdrive.com;rbernstein@ecf.courtdrive.com
- Julia A. Chincheck jchincheck@bowlesrice.com
- Spencer D. Elliott selliott@lgcr.com
- Leslie Gallian leslie_gallian@wvsb.uscourts.gov
- Douglas E. Kahle dkahle@basnightkinser.com
- Gary O. Kinder gary.o.kinder@usdoj.gov
- Travis Alan Knobbe tknobbe@spilmanlaw.com, dambrose@spilmanlaw.com
- William J. Leon jayleon@comcast.net
- Salene Rae Mazur Kraemer skraemer@bernsteinlaw.com, salene@ecf.courtdrive.com,
- John J. Richardson jrichardson@bernsteinlaw.com

- Zachary James Rosencrance zrosencrance@bowlesrice.com, ajones@bowlesrice.com
- Lisa Smolder lisa_smolder@wvsb.uscourts.gov
- United States Trustee ustpregion04.ct.ecf@usdoj.gov
- Eric Michael Wilson eric.m.wilson@wv.gov, lora.l.rutledge@wv.gov

The following individuals have <u>not</u> been served via U.S. Mail as two prior motions by the Trustee resulted in all mail being returned to the Trustee as undeliverable due to incomplete addresses:

Rob Duncan
Manager/Duncan Development Group, LLC

Rob Duncan
Manager/TR&L, LLC,
a Virginia Limited Liability Company
Successor to SMI, LLC,
a Virginia Limited Liability Company

Bruce Hardy

Stacie Hardy

Mark A. Lindsay
707 Grant Street, Suite 2200
Pittsburgh, PA 15219

Anthony McIntyre

Timothy Miller

John J. Richardson
Bernstein-Burkley, P.C
707 Grant Street, Ste. 2200
Pittsburgh, PA 15219

<u>/s/ Aaron C. Amore</u>
Aaron C. Amore