

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

IN RE:

PANTHERA ENTERPRISES, LLC

Case No. 19-00787

Debtor.

Chapter 7

**FIRST AND FINAL APPLICATION FOR PAYMENT OF
PROFESSIONAL FEES AND COSTS OF KELLY T. SMITH, CPA**

Now comes Aaron C. Amore, the duly appointed Trustee of the above-name Debtor with a First And Final Application For Payment of Professional Fees And Costs and requests this Court enter an order approving the professional fees and costs of Kelly T. Smith, CPA of the firm of Smith, Elliot, Kearns & Company, LLC (hereafter “Smith”) pursuant to Bankruptcy Rule 2016.

This Court entered an order approving the Trustee’s employment of Smith on August 21, 2020. See Exhibit A. Smith was retained to investigate and prepare a report as directed by the Trustee related to his review of Panthera Training, LLC financial reports as part of the Trustee’s investigation of claims alleged by the Debtor in adversary proceeding 2:19-ap-51. Smith has completed the work and prepared a report to the Trustee pursuant to the terms of his employment. His work is now concluded and the Court has approved the Trustee’s Motion to Compromise in the adversary proceeding. His time, fees and costs are set forth in Exhibit B attached to this application.

Wherefore, the Trustee asks for approval of Smith’s fees and costs as

reflected on Exhibit B to this motion in the amount of \$6,102.00 and grant any further relief this Court deems just and necessary.

Respectfully submitted,

/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 **FIRST AND FINAL APPLICATION FOR PAYMENT OF PROFESSIONAL FEES AND COSTS OF KELLY T. SMITH, CPA** 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 28th day of December 2020.

Via Email:

Kelly T. Smith ksmith@sek.com
Jack Lantzy jlantzy@sek.com
Mark A. Lindsay mlindsay@bernsteinlaw.com
Rob Duncan tarpon777@yahoo.com
Rob Duncan as manager of TR&L tkelsey@woodsrogers.com
Bruce & Stacie Hardy bsrhardy@comcast.net

CM/ECF

Debra Lee Allen dallen@spilmanlaw.com
Aaron C. Amore aaron@amorelaw.com,
jackie@amorelaw.com;c.ar70274@notify.bestcase.com;alaina@amorelaw.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.co
m
Elizabeth B. Carroll elizabeth_carroll@vawb.uscourts.gov
Julia A. Chincheck jchincheck@bowlesrice.com
Spencer D. Elliott selliott@lgcr.com
Douglas Kahle dkahle@basnightkinser.com
Gary O. Kinder gary.o.kinder@usdoj.gov
Travis Alan Knobbe tknobbe@spilmanlaw.com, dambrose@spilmanlaw.com
Sabrina B. Lee sabrina_lee@vawb.uscourts.gov
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
Anita M. Swaton Anita_Swaton@wvnb.uscourts.gov
United States Trustee ustpregon04.ct.ecf@usdoj.gov
Eric Michael Wilson eric.m.wilson@wv.gov, lora.l.rutledge@wv.gov

Manual Notice List

Notice was not mailed to the parties below as no addresses were provided. To the extent the Trustee has email addresses the below notice parties, they were emailed.

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
Anthony McIntyre
Timothy Miller

/s/ Aaron C. Amore
Aaron C. Amore, Esq.