UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

IN RE:

Panthera Enterprises, LLC **Case No. 19-00787**

Debtor. **Chapter 7**

FIRST INTERIM FEE APPLICATION OF ACCOUNTANT JACK LANTZY

On a day prior came Aaron C. Amore, Trustee for the above-named Debtor with an application to employ John ("Jack") P. Lantzy, CPA, an accountant with the firm of Smith, Elliot, Kearns & Company, LLC. The Court approved the employment of Jack Lantzy as accountant for the estate, by order dated August 21, 2020 (Doc. 223), upon the terms and conditions set forth in the motion to employ.

The preparation of the past due tax returns in this case presented significant difficulties and delays. The Debtor and its two related entities (Panthera Training Center, LLC and Panthera WorldWide, LLC) maintained financial data on a unique software platform designed and maintained by ARB Investments Company, LLC. This software and set up was designed for the Debtor and related entities and presented logistical access issues to the financial data. Lantzy and the Trustee had several Zoom meetings with ARB's representative to both access and review the financial data for these entities. The Debtor and related entities were treated as pass through entities with the equitable owners changing for certain tax years. There appeared to be a variance of almost Ten Million Dollars ($10,000,00) from the ending trial balance of 2018 to 2019 with no explanation of how the discrepancy

occurred. Even after ascertaining this large amount was shifted into a capital contribution account just prior to the filing of the Chapter 11, there remained numerous discrepancies that required investigatory work. Lantzy was hampered by the prior accountant's limited cooperation and the lack of specific information from the former principals of the Debtor.

Lantzy prepared and filed the 2019 state and federal tax returns for the Debtor, Panthera Enterprises, LLC and its subsidiary, Panthera Training Center, LLC. Lantzy has expended time and incurred costs as set forth in **EXHIBIT A** totaling $23,437.50.

Lantzy and the Trustee asks this Court to approve his fee application in the amount of $23,437.50.

Respectfully submitted:

/s/ Aaron C. Amore
Aaron C. Amore, Trustee
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CERTIFICATE OF SERVICE

I hereby certify that the foregoing **FIRST INTERIM FEE APPLICATION OF ACCOUNTANT JACK LANTZY** 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 8th day of June, 2021.

Via Email:

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Rob Duncan as manager of TR&L	tkelsey@woodsrogers.com
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Via CM/ECF

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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