

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

IN RE:

PANTHERA ENTERPRISES, LLC

Case No. 19-00787

Debtor.

Chapter 7

**SUPPLEMENTAL FEE APPLICATION FOR PAYMENT OF PROFESSIONAL
FEES OF KELLY T. SMITH, CPA**

Now comes Aaron C. Amore, the duly appointed Trustee of the above-name Debtor with a Supplemental Fee Application for Payment of Professional Fees and requests this Court enter an order approving the professional fees 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 October 16, 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 completed the work and prepared a report to the Trustee pursuant to the terms of his employment. A fee application for preparation of this report was filed on December 28, 2020 and approved by Court order entered February 16, 2021. See **Exhibit B**.

On June 25, 2021, the Court entered an Order granting the Trustee’s 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. See **Exhibit C**. Under the terms of this Order, the Trustee is authorized to take actions necessary to novate certain government contracts on behalf of Debtor. In order to meet the contract novation

requirements of the federal government entities, the Trustee was required to prepare certain financial compilations related to Panthera Enterprises, LLC as of the day before the sale of the Debtor's real property.

Smith performed said required compilations on behalf of the Trustee, under the terms of his employment as approved by this Court. These compilations were submitted to the governmental agencies as part of the contract novation process. In doing so, Smith expended time and incurred professional fees in the amount of \$1,914.00 (One Thousand Nine Hundred Fourteen Dollars and Zero Cents). **See Exhibit D.**

Wherefore, the Trustee asks for approval of Smith's fees as reflected on Exhibit D to this fee application in the amount of \$1,914.00 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 foregoing **SUPPLEMENTAL FEE APPLICATION FOR PAYMENT OF PROFESSIONAL FEES 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 20th day of September 2022.

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

Via 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.com	
Elizabeth B. Carroll	elizabeth_carroll@vawb.uscourts.gov
Julia A. Chincheck	jchincheck@bowlesrice.com
Spencer D. Elliott	selliot@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,
Michael R. Proctor	mproctor@bowlesrice.com, lcrown@bowlesrice.com
Brandy M. Rapp	brapp@wtplaw.com, twhatt@wtplaw.com
John J. Richardson	jrichardson@bernsteinlaw.com
Zachary James Rosencrance	zrosencrance@bowlesrice.com, ajones@bowlesrice.com
Kathy M. Santa Barbara	ksantabarbara@yahoo.com, cmarshsblo@yahoo.com
Robert Sellards	rms@bcyon.com
James E. Smith	jes2esq@frontiernet.net

Anita M. Swaton Anita_Swaton@wvnb.uscourts.gov
Steven L. Thomas sthomas@kaycasto.com,
lwalker@kaycasto.com;abrewster@kaycasto.com;nball@kaycasto.com
Stephen L. Thompson sthompson@barth-thompson.com, office@barth-
thompson.com;chris@barth-thompson.com
United States Trustee ustpreion04.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