SEK CPAs & ADVISORS
19405 Emerald Square, Suite 1400
Hagerstown, MD 21742
301.733.5020

AARON AMORE
PANTHERA ENTERPRISES, LLC
PO BOX 386
CHARLES TOWN, WV 25414

Invoice:	146640
Date:	November 4, 2020
Due Date:	December 4, 2020
ID:	10PA550
CRM:	LANTZY, JOHN

For professional services rendered as follows:

Performance of agreed upon procedures and presentation of related report.

Date	Employee	Description	Hrs.	Rate	Total	
09/09/20	KTS	Engagement planning/discussions	5.00	Not charged	0.00	
09/10/20	KTS	Site Visit/Information gathering	10.00	190.00	1,900.00	
09/11/20	KTS	Checklist completion/binder setup	6.00	190.00	1,140.00	
09/14/20	KTS	Organize info from site visit for testing	0.50	190.00	95.00	
09/18/20	NEC	Engmt planning discussion and testing	0.50	110.00	55.00	
09/18/20	KMA	Engmt planning discussion and testing	1.50	110.00	165.00	
09/18/20	KTS	Engmt planning discussion and testing	0.50	190.00	95.00	
09/21/20	KTS	Testing and wkpr review	4.00	190.00	760.00	
10/09/20	NEC	AUP testing	0.80	110.00	88.00	
10/12/20	NEC	AUP testing	0.80	110.00	88.00	
10/14/20	KTS	Review and testing followup	1.00	190.00	190.00	
10/21/20	KTS	Review and testing followup	1.50	190.00	285.00	
10/22/20	KTS	Review and testing followup	1.50	190.00	285.00	
10/23/20	LAA	Engagement letter processing	0.10	110.00	11.00	
10/23/20	EEC	Report review & modification	0.30	110.00	33.00	
10/26/20	NEC	Clear rev comments/finish documentation	2.80	110.00	308.00	
10/26/20	KTS	Binder review	1.00	190.00	190.00	
10/27/20	LAA	Report processing	0.10	110.00	11.00	
10/29/20	LAA	Report revision/re-processing	0.10	110.00	11.00	
10/30/20	KTS	Report distrib/binder finalization	1.00	190.00	190.00	
		Total	34.00			$5,900.00

Mileage – Site Visit $202.00

Invoice Subtotal	$6,102.00
Invoice Total	$6,102.00

Past due balances are subject to 1.5% per month finance charge.

ID: 10PA550

Please return this portion to SEK with your remittance.

Invoice: 146640

PANTHERA ENTERPRISES, LLC
304-885-4111
Email: _____

Amount Enclosed: $_____

***** NEW PAYMENT OPTIONS *****

For payment by ACH and credit card, visit www.sek.com and select PAY ONLINE
For payment by check, please enclose remittance and mail to:
SEK CPAs and Advisors, 19405 Emerald Square, Suite 2300, Hagerstown MD 21742

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

IN RE:

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

CERTIFICATE OF SERVICE

I hereby certify that the ***AMENDED EXHIBIT A TO 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 12th day of February 2021.

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
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United States Trustee ustpregion04.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.