

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

IN RE:

PANTHERA ENTERPRISES, LLC

Case No. 19-00787

Debtor.

Chapter 7

ORDER APPROVING PROFESSIONAL FEES AND COSTS
OF KELLY T. SMITH, CPA

On a prior day came Aaron C. Amore, Trustee with a Motion to Approve the Professional Fees of Kelly T. Smith, CPA of the firm of Smith, Elliot, Kearns & Company, LLC (hereafter "Smith").

Smith was being previously employed by order of this Court and no objections have been filed related to the fees requested. This Court has reviewed the scope of work performed and the fees and costs charged and finds they are reasonable and were necessary for the Trustee's assessment and final adjudication of the adversary proceeding Panthera Enterprises, LLC v. Panthera Training, LLC 2:19-ap-51.

Accordingly, it is,

ORDERED AND ADJUDGED that the Motion to Approve the Professional Fees and Costs of Kelly T. Smith, CPA of SEK is hereby GRANTED in the amount of \$6,102.00.

Prepared by:

/s/ Aaron C. Amore

Aaron C. Amore, Trustee
WVSB No. 6455

In re:
Panthera Enterprises, LLC
Debtor

Case No. 19-00787-pmb
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0424-2
Date Rcvd: Feb 16, 2021

User: ad
Form ID: pdfdoc

Page 1 of 3
Total Noticed: 2

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Feb 18, 2021:

Recip ID	Recipient Name and Address
aty	+ Mark A. Lindsay, 707 Grant Street, Suite 2200, Pittsburgh, PA 15219-1945
acc	+ Kelly T. Smith, Smith, Elliot, Kearns & Company, LLC, 19405 Emerald Square, Suite 1400, Hagerstown, MD 21742-3666

TOTAL: 2

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Feb 18, 2021 Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on February 16, 2021 at the address(es) listed below:

Name	Email Address
Aaron C. Amore	amorewvt@gmail.com aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
Aaron C. Amore	on behalf of Plaintiff Aaron Amore Trustee aaron@amorelaw.com, jackie@amorelaw.com;c.ar70274@notify.bestcase.com;alaina@amorelaw.com
Aaron C. Amore	on behalf of Counter-Defendant Panthera Enterprises LLC amorewvt@gmail.com, aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
Aaron C. Amore	on behalf of Trustee Aaron C. Amore amorewvt@gmail.com aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
Aaron C. Amore	on behalf of Counter-Claimant Panthera Enterprises LLC amorewvt@gmail.com,

	aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
Aaron C. Amore	on behalf of Plaintiff Panthera Enterprises LLC amorewvt@gmail.com, aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
Aaron C. Amore	on behalf of Defendant Panthera Enterprises LLC amorewvt@gmail.com, aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
Anita M. Swaton	Anita_Swaton@wvnb.uscourts.gov
Brandy M. Rapp	on behalf of Creditor PJSC Aviation Company Ukrainian Helicopters brapp@wtplaw.com twhitt@wtplaw.com
Debra Lee Allen	on behalf of Defendant West Virginia Economic Development Authority dallen@spilmanlaw.com
Debra Lee Allen	on behalf of Creditor West Virginia Economic Development Authority dallen@spilmanlaw.com
Debra Lee Allen	on behalf of Plaintiff West Virginia Economic Development Authority dallen@spilmanlaw.com
Douglas Kahle	on behalf of Plaintiff Panthera Training LLC dkahle@basnightkinser.com
Douglas Kahle	on behalf of Defendant Panthera Training LLC dkahle@basnightkinser.com
Douglas Kahle	on behalf of Counter-Claimant Panthera Training LLC dkahle@basnightkinser.com
Douglas Kahle	on behalf of Creditor Panthera Training LLC dkahle@basnightkinser.com
Elizabeth B. Carroll	elizabeth_carroll@vawb.uscourts.gov
Eric Michael Wilson	on behalf of Creditor West Virginia State Tax Department eric.m.wilson@wv.gov lora.l.rutledge@wv.gov
Gary O. Kinder	on behalf of U.S. Trustee United States Trustee gary.o.kinder@usdoj.gov
John J. Richardson	on behalf of Debtor Panthera Enterprises LLC jrichardson@bernsteinlaw.com
John J. Richardson	on behalf of Attorney Bernstein-Burkley P.C. jrichardson@bernsteinlaw.com
Julia A. Chincheck	on behalf of Counter-Claimant Panthera Training LLC jchincheck@bowlesrice.com
Julia A. Chincheck	on behalf of Plaintiff Panthera Training LLC jchincheck@bowlesrice.com
Julia A. Chincheck	on behalf of Creditor Panthera Training LLC jchincheck@bowlesrice.com
Julia A. Chincheck	on behalf of Defendant Panthera Training LLC jchincheck@bowlesrice.com
Michael R. Proctor	on behalf of Plaintiff Panthera Training LLC mproctor@bowlesrice.com, lcrown@bowlesrice.com
Robert S. Bernstein, Esq	on behalf of Debtor Panthera Enterprises LLC rbernstein@bernsteinlaw.com, cwirick@bernsteinlaw.com;cwirick@ecf.courtdrive.com;rbernstein@ecf.courtdrive.com
Sabrina B. Lee	sabrina_lee@vawb.uscourts.gov
Salene Rae Mazur Kraemer	on behalf of Debtor Panthera Enterprises LLC skraemer@bernsteinlaw.com, salene@ecf.courtdrive.com,
Spencer D. Elliott	on behalf of Creditor Darrick and Emily Gust selliott@lgcr.com
Travis Alan Knobbe	on behalf of Creditor West Virginia Economic Development Authority tknobbe@spilmanlaw.com dambrose@spilmanlaw.com

United States Trustee
ustpreion04.ct.ecf@usdoj.gov

William J. Leon
on behalf of Creditor SMI LLC jayleon@comcast.net

William J. Leon
on behalf of Plaintiff Bill V. Neff Sr. jayleon@comcast.net

William J. Leon
on behalf of Counter-Defendant Bill V. Neff Sr. jayleon@comcast.net

Zachary James Rosencrance
on behalf of Creditor Panthera Training LLC zrosencrance@bowlesrice.com, ajones@bowlesrice.com

Zachary James Rosencrance
on behalf of Counter-Claimant Panthera Training LLC zrosencrance@bowlesrice.com, ajones@bowlesrice.com

Zachary James Rosencrance
on behalf of Plaintiff Panthera Training LLC zrosencrance@bowlesrice.com, ajones@bowlesrice.com

Zachary James Rosencrance
on behalf of Defendant Panthera Training LLC zrosencrance@bowlesrice.com, ajones@bowlesrice.com

TOTAL: 39