

UNITED STATES BANKRUPTCY COURT
Northern District of West Virginia

In Panthera Enterprises, LLC
Re: Debtor

Bankruptcy Proceeding No.: 2:19-bk-00787

Chapter: 7
Judge: Paul M Black

PLEASE TAKE NOTICE that the Court will conduct a hearing by Zoom for Government

on 2/25/21 at 09:30 AM

to consider and act upon the following:

261 – Application for Compensation Kelly T. Smith, CPA of the firm of Smith, Elliot, Kearns & Company, LLC for Aaron C. Amore, Accountant, Period: 9/10/2020 to 10/29/2020, Fees: \$5900, Expenses: \$202. with Certificate of Service. Filed by. (Attachments: # 1 Exhibit A # 2 Exhibit B # 3 Proposed Order) (Amore, Aaron)

THE LINK TO JOIN THE VIDEO HEARING IS URL:

<https://vawb-uscourts-gov.zoomgov.com/j/16106051116>. The Meeting ID is: 161 0605 1116 and the password is: 0922.

Dated: 1/25/21

Ryan W. Johnson
Clerk, U.S. Bankruptcy Court

BY:
Toni Sidon
Deputy Clerk
Post Office Box 70
Wheeling, WV 26003
304-233-1655

In re:
Panthera Enterprises, LLC
Debtor

Case No. 19-00787-pmb
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0424-2
Date Rcvd: Jan 25, 2021

User: ad
Form ID: blkbkhrq

Page 1 of 5
Total Noticed: 75

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 Jan 27, 2021:

Recip ID	Recipient Name and Address
db	Panthera Enterprises, LLC, 2506 Fishpond Road, Old Fields, WV 26845
aty	+ Mark A. Lindsay, 707 Grant Street, Suite 2200, Pittsburgh, PA 15219-1945
cr	+ Darrick and Emily Gust, c/o Spencer D. Elliott, Lewis Glasser PLLC, 300 Summers Street Suite 700, Charleston, WV 25301 US 25301-1632
acc	+ John Lantzy, Smith, Elliott, Kearns & Company, LLC, 19405 Emerald Square, Suite 1400, Hagerstown, MD 21742-3666
acc	+ Kelly T. Smith, Smith, Elliot, Kearns & Company, LLC, 19405 Emerald Square, Suite 1400, Hagerstown, MD 21742-3666
cr	Panthera Training, LLC, 2506 Fish Pond Road, Old Fields, WV 26845
cr	+ SMI, LLC, 123 East Main Street, 5th Floor, Charlottesville, VA 22902-6800
cr	+ West Virginia Economic Development Authority, 180 Association DR, Charleston, WV 25311-1217
cr	West Virginia State Tax Department, Bankruptcy Unit, P.O. Box 766, Charleston, WV 25323-0766
1601270	+ A.L.L. Construction, Inc., P.O. Box 232, Mount Storm, WV 26739-0232
1601271	+ ADP, LLC, 1851 N. Resler Drive, El Paso, TX 79912-8023
1601272	+ ARB Investments Company, LLC, 109 Floral Vale Blvd., Morrisville, PA 19067-5522
1629137	+ Alleghany Investments LLC, c/o Mary K. Prim, PLLC, PO Box 232, Scott Depot, WV 25560-0232
1601273	+ Anthony McIntyre, 4000 Midlantic Drive, Suite 200, Mount Laurel, NJ 08054-1580
1601274	+ Arthur J. Gallagher & Co., 4000 Midlantic Drive, Suite 200, Mount Laurel, NJ 08054-1580
1601297	Atty General Of WV, BLDG 1 E-26 Ground Floor Main Unit, Capitol Building, Charleston WV 25301
1601276	+ Azadian Group, LLC, 600 Madison Avenue, 18th Floor, New York, NY 10022-1748
1601277	+ Bill Neff Enterprises, c/o William J. Leon, 315 High Street, Morgantown, WV 26505-5515
1601312	+ Bill Neff Enterprises, 3570 North Valley Pike, Harrisonburg, VA 22802-1110
1601278	+ Brian Riso, 138 Woodridge Drive, Morehead City, NC 28557-4609
1601279	+ Bruce Hardy, 19664 Players Court, Ashburn, VA 20147-5230
1626934	+ Bruce and Stacie Hardy, 19664 Player Ct, Ashburn, VA 20147-5230
1601281	+ C2 Logistics USA LLC/Candy Group, 9040 Town Centre Parkway, Bradenton, FL 34202-4101
1609200	+ CNA Commercial Insurance, 500 Colonial Center Parkway, Lake Mary, FL 32746-7637
1601282	+ Central Tie & Lumber, Co., 79 Hyde Street, Moorefield, WV 26836-9177
1624579	+ Darrick and Emily Gust, c/o Spencer Elliott, Lewis Glasser PLLC, PO Box 1746, Charleston WV 25326-1746
1601284	+ Dinsmore & Shohl, LLP, Accounts Receivable, PO Box 639038, Cincinnati, OH 45263-9038
1601256	+ Duncan Development Group, LLC, 420 Park Street, Charlottesville, VA 22902-4762
1605286	+ Global Matrix Corporation, 43787 Bent Creek Terrace, Leesburg, VA 20176-7431
1601257	+ Howard Shockey & Sons, Inc., John Good, P.O. Box 2530, Winchester, VA 22604-1729
1601258	+ James Michael Dowty, 1477 Seaside Circle, Gulf Breeze, FL 32566-7062
1601259	+ James Punelli, 11654 Plaza America Drive, Reston, VA 20190-4700
1601260	+ Leesburg Junction, 215 Depot Court SE, Leesburg, VA 20175-3017
1601261	+ Live Oaks Consultants, LLC, PO Box 1010, Hampstead, NC 28443-1010
1629136	+ Mary K. Prim, PO Box 232, Scott Depot, WV 25560-0232
1601262	+ Michael L. Cranston, CPA, Ltd., 4085 Chain Bridge Road, Suite 400, Fairfax, VA 22030-4106
1601263	+ Midtown Resources, 1518 Walnut Street, Suite 1400, Philadelphia, PA 19102-3408
1609205	+ Norman T. Daniels, Esquire, Daniels Law Firm, PLLC, P. O. Box 1433, Charleston, WV 25325-1433
1631153	+ Norman T. Daniels, Jr., Daniels Law Firm, PLLC, 300 Summers Street, Suite 1270, P. O. Box 1433, Charleston, WV 25325-1433
1609431	+ Panthera Training, LLC, Douglas Kahle, Esq, 308 Cedar Lakes Drive, 2nd Floor, Chesapeake, VA 23322-8342
1626503	+ Panthera Training, LLC, Post Office Box 981, Old Fields, West Virginia 26845-0981
1609423	+ Panthera Training, LLC, 600 Quarrier Street, Charleston, WV 25301-2121
1605287	+ Pons Milvius LLC, 11654 Plaza America Drive, #320, Reston, VA 20190-4700
1627082	+ ROBERT S. PERRY, LAW OFFICES OF ROBERT S. PERRY P.C., 4101 CHAIN BRIDGE ROAD #209, FAIRFAS, VA 22030-4105
1601265	+ Raymond Barbic, 26098 Huntwick Glen Square, Aldie, VA 20105-5715
1601266	+ Raymond Jones, 43787 Bent Creek Terrace, Leesburg, VA 20176-7431
1601299	+ Regional Bankruptcy Contact, U.S. Environmental Protection Agency, Region III, 1650 Arch Street (3RC00), Philadelphia PA 19103-2087

1601267 + SMI, LLC, c/o Timothy Kelsey, 123 East Main Street, 5th Floor, Charlottesville, VA 22902-6800
 1601300 + Secretary Of The Treasury, 15th St & Pennsylvania Avenue, Washington DC 20220-0001
 1601268 + Sheriff of Hardy County, PO Box 643, Moorefield, WV 26836-0643
 1604396 + Sheriff of Hardy County, 204 Washington Street, Moorefield, WV 26836-1155
 1601269 + Sprectrum Consulting, LLC, 11 Canal Center Plaza, Suite 300, Alexandria, VA 22314-1595
 1601285 + Squadron Defense Group, PO Box 1381, Sterling, VA 20167-8440
 1601287 + State of West Virginia/State Tax Dept., 397 Mid-Atlantic Pkwy, Suite 2, Martinsburg, WV 25404-7468
 1601288 + Stratos & Associates, PLLC, 8322-A Traford Lane, Springfield, VA 22152-1669
 1629305 + TR&L, LLC, 123 East Main Street, 5th Floor, c/o Tim Kelsey, Charlottesville, VA 22902-6800
 1601289 + Target Welding Group, Inc., 61 Old Cartrette Road, Clarendon, NC 28432-9172
 1601290 + The U Company, 453 Mae West Road, Confluence, PA 15424-2015
 1601291 + Tim Miller, 440 Premier Circle, Suite 200, Charlottesville, VA 22901-1896
 1631339 + U.S. Trustee Program, 300 Virginia Street East, Room 2025, Charleston, WV 25301-2535
 1601302 + US Attorney, Northern District of WV, PO Box 591, Wheeling WV 26003-0011
 1601292 + United Health Care, 185 Asylum Street, Hartford, CT 06103-3408
 1601293 + Unity Technology Corporation, 3001 Ward Kline Road, Myersville, MD 21773-9139
 1601303 WV Dept of Tax & Revenue, Bankruptcy Unit, Post Office Box 766, Charleston WV 25323-0766
 1601294 + West Virginia Economic Development Authority, 180 Association Drive, NorthGate Business Park, Charleston, WV 25311-1217
 1601304 West Virginia Insurance Commission, Legal Division - Bankruptcy, Post Office Box 50540, Charleston WV 25305-0540
 1601295 + West Virginia Paving, Inc., 2950 Charles Avenue, Dunbar, WV 25064-2103
 1609242 + West Virginia State Auditor's Office, 1900 Kanawha Blvd E, Bldg 1 Room W-100, Charleston, WV 25305-0001
 1601296 + n8 Consulting LLC, PO Box 651163, Sterling, VA 20165-1163

TOTAL: 69

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). Electronic transmission is in Eastern Standard Time.

Recip ID	Notice Type: Email Address	Date/Time	Recipient Name and Address
1601275	+ Email/Text: bankruptcy@atlanticunionbank.com	Jan 25 2021 19:23:00	Atlantic Union Bank, 1800 Robert Fulton Drive, Suite 310, Reston, VA 20191-4346
1603772	+ Email/Text: mark.vanderlaan@dinsmore.com	Jan 25 2021 19:23:00	Dinsmore & Shohl LLP, Jennifer M. Rixner, 255 East Fifth Street, Suite 1900, Cincinnati, OH 45202-4720
1601298	Email/Text: sbse.cio.bnc@mail@irs.gov	Jan 25 2021 19:23:00	Internal Revenue Service, Post Office Box 7346, Philadelphia PA 19101-7346
1609425	+ Email/Text: brapp@wtplaw.com	Jan 25 2021 19:23:00	PJSC Aviation Company Ukrainian Helicopters, c/o Brandy M. Rapp, Esq., Whiteford, Taylor & Preston LLP, 10 S. Jefferson St., Suite 1110, Roanoke, VA 24011-1314
1601264	+ Email/Text: ostovich@parkerostovich.com	Jan 25 2021 19:23:00	Parker, Ostovic & Associates, 2000 Duke Street, Suite 300, Alexandria, VA 22314-6101
1601301	+ Email/Text: philadelphia.bnc@ssa.gov	Jan 25 2021 19:23:00	Social Security Administration, 300 Spring Garden Street, Philadelphia PA 19123-2999

TOTAL: 6

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.

Recip ID	Bypass Reason	Name and Address
cr		Anthony McIntyre
cr		Bruce Hardy
cr		Rob Duncan, Manager/Duncan Development Group, LLC
cr		Rob Duncan, Manager/TR&L, LLC,, a Virginia Limited Liability Company, Successor to SMI, LLC,, a Virginia Limited Liability Company
cr		Stacie Hardy
cr		Timothy Miller
1601280		Bureau of Alcohol Tobacco & Firearms
1601283		Department of State
1601286		State of Delaware

cr	*+	PJSC Aviation Company Ukrainian Helicopters, c/o Brandy M. Rapp, Esq., Whiteford, Taylor & Preston LLP, 10 S. Jefferson Street, Suite 1110, Roanoke, VA 24011-1314
1601305	*+	A.L.L. Construction, Inc., P.O. Box 232, Mount Storm, WV 26739-0232
1601306	*+	ADP, LLC, 1851 N. Resler Drive, El Paso, TX 79912-8023
1601307	*+	ARB Investments Company, LLC, 109 Floral Vale Blvd., Morrisville, PA 19067-5522
1601308	*+	Anthony McIntyre, 4000 Midlantic Drive, Suite 200, Mount Laurel, NJ 08054-1580
1601309	*+	Arthur J. Gallagher & Co., 4000 Midlantic Drive, Suite 200, Mount Laurel, NJ 08054-1580
1601310	*+	Atlantic Union Bank, 1800 Robert Fulton Drive, Suite 310, Reston, VA 20191-4346
1601311	*+	Azadian Group, LLC, 600 Madison Avenue, 18th Floor, New York, NY 10022-1748
1601313	*+	Brian Riso, 138 Woodridge Drive, Morehead City, NC 28557-4609
1601314	*+	Bruce Hardy, 19664 Players Court, Ashburn, VA 20147-5230
1601315	*+	C2 Logistics USA LLC/Candy Group, 9040 Town Centre Parkway, Bradenton, FL 34202-4101
1601316	*+	Central Tie & Lumber, Co., 79 Hyde Street, Moorefield, WV 26836-9177
1601317	*+	Dinsmore & Shohl, LLP, Accounts Receivable, PO Box 639038, Cincinnati, OH 45263-9038
1601318	*+	Duncan Development Group, LLC, 420 Park Street, Charlottesville, VA 22902-4762
1601319	*+	Howard Shockey & Sons, Inc., John Good, P.O. Box 2530, Winchester, VA 22604-1729
1601320	*+	James Michael Dowty, 1477 Seaside Circle, Gulf Breeze, FL 32566-7062
1601321	*+	James Punelli, 11654 Plaza America Drive, Reston, VA 20190-4700
1601322	*+	Leesburg Junction, 215 Depot Court SE, Leesburg, VA 20175-3017
1601323	*+	Live Oaks Consultants, LLC, PO Box 1010, Hampstead, NC 28443-1010
1601324	*+	Michael L. Cranston, CPA, Ltd., 4085 Chain Bridge Road, Suite 400, Fairfax, VA 22030-4106
1601325	*+	Midtown Resources, 1518 Walnut Street, Suite 1400, Philadelphia, PA 19102-3408
1601326	*+	Parker, Ostovic & Associates, 2000 Duke Street, Suite 300, Alexandria, VA 22314-6101
1601327	*+	Raymond Barbic, 26098 Huntwick Glen Square, Aldie, VA 20105-5715
1601328	*+	Raymond Jones, 43787 Bent Creek Terrace, Leesburg, VA 20176-7431
1601329	*+	SMI, LLC, c/o Timothy Kelsey, 123 East Main Street, 5th Floor, Charlottesville, VA 22902-6800
1601330	*+	Sheriff of Hardy County, PO Box 643, Moorefield, WV 26836-0643
1601331	*+	Spectrum Consulting, LLC, 11 Canal Center Plaza, Suite 300, Alexandria, VA 22314-1595
1601332	*+	Squadron Defense Group, PO Box 1381, Sterling, VA 20167-8440
1601333	*+	State of West Virginia/State Tax Dept., 397 Mid-Atlantic Pkwy, Suite 2, Martinsburg, WV 25404-7468
1601334	*+	Stratos & Associates, PLLC, 8322-A Traftord Lane, Springfield, VA 22152-1669
1629455	*+	TR&L, LLC, 123 East Main Street, 5th Floor, C/o Tim Kelsey, Charlottesville, VA 22902-6800
1601335	*+	Target Welding Group, Inc., 61 Old Cartrette Road, Clarendon, NC 28432-9172
1601336	*+	The U Company, 453 Mae West Road, Confluence, PA 15424-2015
1601337	*+	Tim Miller, 440 Premier Circle, Suite 200, Charlottesville, VA 22901-1896
1601338	*+	United Health Care, 185 Asylum Street, Hartford, CT 06103-3408
1601339	*+	Unity Technology Corporation, 3001 Ward Kline Road, Myersville, MD 21773-9139
1601340	*+	West Virginia Economic Development Authority, 180 Association Drive, NorthGate Business Park, Charleston, WV 25311-1217
1601341	*+	West Virginia Paving, Inc., 2950 Charles Avenue, Dunbar, WV 25064-2103
1601342	*+	n8 Consulting LLC, PO Box 651163, Sterling, VA 20165-1163

TOTAL: 9 Undeliverable, 39 Duplicate, 0 Out of date forwarding address

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: Jan 27, 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 January 25, 2021 at the address(es) listed below:

Name	Email Address
Aaron C. Amore	on behalf of 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	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 Counter-Defendant 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
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 Creditor West Virginia Economic Development Authority dallen@spilmanlaw.com
Debra Lee Allen	on behalf of Defendant West Virginia Economic Development Authority dallen@spilmanlaw.com
Douglas Kahle	on behalf of Creditor Panthera Training LLC dkahle@basnightkinser.com
Douglas Kahle	on behalf of Counter-Claimant Panthera Training LLC dkahle@basnightkinser.com
Douglas Kahle	on behalf of Defendant 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
Julia A. Chincheck	on behalf of Defendant Panthera Training LLC jchincheck@bowlesrice.com
Julia A. Chincheck	on behalf of Counter-Claimant Panthera Training LLC jchincheck@bowlesrice.com
Julia A. Chincheck	on behalf of Creditor Panthera Training LLC jchincheck@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 selliot@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 Counter-Defendant Bill V. Neff Sr. jayleon@comcast.net

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

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

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

TOTAL: 32