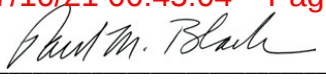


SIGNED: July 7th, 2021
THIS ORDER HAS BEEN ENTERED ON THE DOCKET.
PLEASE SEE DOCKET FOR ENTRY DATE.


Paul M. Black
UNITED STATES BANKRUPTCY JUDGE

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 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 upon the terms and conditions set forth in the motion to employ.

Pursuant to the Court’s order, Lantzy has 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 of his fee application filed with the Court totaling \$23,437.50.

It is accordingly; **ORDERED** that the First Interim Fee Application of Accountant John ("Jack) P. Lantzy, CPA, is hereby **GRANTED** in the total amount of \$23,437.50, said fees being set forth in Exhibit A attached to the fee application.

Prepared by:

/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

In re:
Panthera Enterprises, LLC
Debtor

Case No. 19-00787-pmb
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0424-2
Date Rcvd: Jul 07, 2021

User: ad
Form ID: pdfdoc

Page 1 of 4
Total Noticed: 19

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 Jul 09, 2021:

Recip ID	Recipient Name and Address
db	Panthera Enterprises, LLC, 2506 Fishpond Road, Old Fields, WV 26845
aty	+ Henry G. Swergold, 475 Park Avenue South, 18th Floor, New York, NY 10016-6901
aty	+ Mark A. Lindsay, 707 Grant Street, Suite 2200, Pittsburgh, PA 15219-1945
aty	+ Morgan Grossman, 475 Park Avenue South, 18th Floor, New York, NY 10016-6901
aty	+ Robert M. Sellards, Bailes, Craig, Yon & Sellards, PLLC, 401 10th Street, Suite 500, Huntington, WV 25701-2223
cr	+ Betty P. Williams, P. O. Box 122, Moorefield, WV 26836-0122
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	+ Renick C. Williams, P. O. Box 122, Moorefield, WV 26836-0122
cr	+ Robert R. Williams, P. O. Box 122, Moorefield, WV 26836-0122
cr	+ SMI, LLC, 123 East Main Street, 5th Floor, Charlottesville, VA 22902-6800
cr	+ TR&L, LLC, 123 E. Main Street, 5th Floor, Charlottesville, VA 22902-6800
cr	+ West Virginia Economic Development Authority, 180 Association DR, Charleston, WV 25311-1217
cr	+ West Virginia Paving, Inc., c/o Stephen L. Thompson, Barth & Thompson, P. O. Box 129, Charleston, WV 25321 UNITED STATES 25321-0129
cr	West Virginia State Tax Department, Bankruptcy Unit, P.O. Box 766, Charleston, WV 25323-0766

TOTAL: 17

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
aty	+ Email/Text: kbarkley@bernsteinlaw.com	Jul 07 2021 18:59:00	Bernstein-Barkley, P.C., 707 Grant Street, Suite 2200, Pittsburgh, PA 15219-1945
cr	+ Email/Text: brapp@wtplaw.com	Jul 07 2021 18:59:00	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

TOTAL: 2

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

TOTAL: 6 Undeliverable, 0 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: Jul 09, 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 July 7, 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	amorewvt@gmail.com aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com
Aaron C. Amore	on behalf of Plaintiff Aaron Amore Trustee 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 Counter-Defendant Aaron Amore Trustee 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
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 Plaintiff West Virginia Economic Development Authority dallen@spilmanlaw.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
Douglas Kahle	on behalf of Creditor Panthera Training LLC dkahle@basnightkinser.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
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
James E. Smith, II	on behalf of Plaintiff Betty P. Williams jes2esq@frontiernet.net
James E. Smith, II	on behalf of Creditor Renick C. Williams jes2esq@frontiernet.net
James E. Smith, II	on behalf of Creditor Betty P. Williams jes2esq@frontiernet.net
James E. Smith, II	on behalf of Plaintiff Renick C. Williams jes2esq@frontiernet.net
James E. Smith, II	on behalf of Plaintiff Robert R. Williams jes2esq@frontiernet.net
James E. Smith, II	on behalf of Creditor Robert R. Williams jes2esq@frontiernet.net
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
Kathy M. Santa Barbara	on behalf of Counter-Claimant TR&L LLC ksantabarbara@yahoo.com, cmarshsblo@yahoo.com
Kathy M. Santa Barbara	on behalf of Defendant TR&L LLC ksantabarbara@yahoo.com, cmarshsblo@yahoo.com
Kathy M. Santa Barbara	on behalf of Creditor SMI LLC ksantabarbara@yahoo.com, cmarshsblo@yahoo.com
Kathy M. Santa Barbara	on behalf of Creditor TR&L LLC ksantabarbara@yahoo.com, cmarshsblo@yahoo.com
Michael R. Proctor	on behalf of Plaintiff Panthera Training LLC mproctor@bowlesrice.com, lcrown@bowlesrice.com
Robert Sellards	on behalf of Creditor Azadian Group LLC rms@bcyon.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
Stephen L. Thompson	on behalf of Creditor West Virginia Paving Inc. sthompson@barth-thompson.com, office@barth-thompson.com;chris@barth-thompson.com
Steven L. Thomas	

on behalf of Defendant TR&L LLC sthomas@kaycasto.com,
lwalker@kaycasto.com;abrewster@kaycasto.com;nball@kaycasto.com

Steven L. Thomas

on behalf of Defendant SMI LLC sthomas@kaycasto.com,
lwalker@kaycasto.com;abrewster@kaycasto.com;nball@kaycasto.com

Steven L. Thomas

on behalf of Creditor TR&L LLC sthomas@kaycasto.com,
lwalker@kaycasto.com;abrewster@kaycasto.com;nball@kaycasto.com

Steven L. Thomas

on behalf of Creditor SMI LLC sthomas@kaycasto.com, lwalker@kaycasto.com;abrewster@kaycasto.com;nball@kaycasto.com

Travis Alan Knobbe

on behalf of Creditor West Virginia Economic Development Authority tknobbe@spilmanlaw.com dambrose@spilmanlaw.com

United States Trustee

ustpregion04.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 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

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: 56