

UNITED STATES BANKRUPTCY COURT
Northern District of West Virginia

In Panthera Enterprises, LLC
Re: Debtor

Case No.: 2:19-bk-00787

Chapter: 7

NOTICE TO PARTIES IN INTEREST

On 9/20/2022 the following document was filed:

410 – Application for Compensation for Kelly T. Smith, Accountant, Period: 10/4/2021 to 11/4/2021, Fees: \$1914.00, Expenses: \$0.00, with Certificate of Service Filed by Attorney Aaron C. Amore. (Attachments: # 1 Proposed Order # 2 Exhibit Exhibit A # 3 Exhibit Exhibit B # 4 Exhibit Exhibit C # 5 Exhibit Exhibit D)(Amore, Aaron)

It is the responsibility of the moving party to ensure adequate service of the above-mentioned document. If you have not received service of the document, and believe that you are entitled to such service, you may contact the moving party. The aforementioned pleading is also on file in the office of the undersigned Clerk, and you may review same during regular business hours of the Court. You may also view the document electronically through the Public Access to Court Electronic Records system: www.pacer.gov

YOU ARE FURTHER NOTIFIED that if you object to the Motion/Application, you must file your written objection with the Clerk of this Court on or before twenty-three (23) days from the date of this Notice.

If you object, you should provide an explanation for the basis of your objection. If you are a business entity, any objection must be filed by an attorney. The Court, in its discretion, may grant or deny the relief sought based on the written contents of the above-mentioned document and any filed objection, or, if an objection is filed, may set the matter for hearing upon further notice by the Clerk to affected parties. A failure to timely file a written objection may result in the entry of an order that grants the relief sought in the document without further notice or opportunity for a hearing.

Date of Issuance: 9/20/22

Clerk of Court
U.S. Bankruptcy Court
Northern District of WV
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

User: ad

Page 1 of 5

Date Rcvd: Sep 20, 2022

Form ID: negntc

Total Noticed: 46

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.
#	Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update. While the notice was still deliverable, the notice recipient was advised to update its address with the court immediately.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Sep 22, 2022:

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
intp	+ Catherine N James, United States Bankruptcy Court - VAW, Commonwealth of Virginia Building, 210 Church Avenue, S.W., Room 200 Roanoke, VA 24011-1525
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
intp	+ Sabrina B. Lee, United States Bankruptcy Court, Commonwealth of Virginia Building, 210 Church Avenue, S.W., Room 200, Roanoke, VA 24011-1525
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
1601270	+ A.L.L. Construction, Inc., P.O. Box 232, Mount Storm, WV 26739-0232
1629137	+ Alleghany Investments LLC, c/o Mary K. Prim, PLLC, PO Box 232, Scott Depot, WV 25560-0232
1601277	+ Bill Neff Enterprises, c/o William J. Leon, 315 High Street, Morgantown, WV 26505-5515
1601278	+ Brian Riso, 138 Woodridge Drive, Morehead City, NC 28557-4609
1626934	+ Bruce and Stacie Hardy, 19664 Player Ct, Ashburn, VA 20147-5230
1609200	+ CNA Commercial Insurance, 500 Colonial Center Parkway, Lake Mary, FL 32746-7637
1624579	+ Darrick and Emily Gust, c/o Spencer Elliott, Lewis Glasser PLLC, PO Box 1746, Charleston WV 25326-1746
1601256	+ Duncan Development Group, LLC, 420 Park Street, Charlottesville, VA 22902-4762
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
1601262	+ Michael L. Cranston, CPA, Ltd., 4085 Chain Bridge Road, Suite 400, Fairfax, VA 22030-4106
1609431	+ Panthera Training, LLC, Douglas Kahle, Esq, 308 Cedar Lakes Drive, 2nd Floor, Chesapeake, VA 23322-8342
1609423	+ Panthera Training, LLC, 600 Quarrier Street, Charleston, WV 25301-2121
1604396	+ Sheriff of Hardy County, 204 Washington Street, Moorefield, WV 26836-0200
1629455	+ TR&L, LLC, 123 East Main Street, 5th Floor, C/o Tim Kelsey, Charlottesville, VA 22902-6800
1629305	TR&L, LLC, Steven L. Thomas, Kay Casto & Chaney, PL, 1500 Chase Tower, 707 Virginia Street Ea, Charleston, WV 25301
1631339	+ U.S. Trustee Program, 300 Virginia Street East, Room 2025, Charleston, WV 25301-2535
1601293	+ Unity Technology Corporation, 3001 Ward Kline Road, Myersville, MD 21773-9139
1601294	+ West Virginia Economic Development Authority, 180 Association Drive, NorthGate Business Park, Charleston, WV 25311-1217
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

TOTAL: 39

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
at	+ Email/Text: kburkley@bernsteinlaw.com	Sep 20 2022 19:05:00	Bernstein-Burkley, P.C., 707 Grant Street, Suite 2200, Pittsburgh, PA 15219-1945
cr	Email/Text: TaxBankruptcy@wv.gov	Sep 20 2022 19:05:00	West Virginia State Tax Department, Bankruptcy Unit, P.O. Box 766, Charleston, WV 25323-0766
1601276	Email/Text: raffi@azadiangroup.com	Sep 20 2022 19:05:00	Azadian Group, LLC, 600 Madison Avenue, 18th Floor, New York, NY 10022
1603772	+ Email/Text: mark.vanderlaan@dinsmore.com	Sep 20 2022 19:05:00	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	Sep 20 2022 19:05:00	Internal Revenue Service, Post Office Box 7346, Philadelphia PA 19101-7346
1609425	+ Email/Text: brapp@wtplaw.com	Sep 20 2022 19:05:00	PJSC Aviation Company Ukrainian Helicopters, c/o Brandy M. Rapp, Esq., Whiteford, Taylor & Preston LLP, 10 S. Jefferson St., Suite 1110, Roanoke, VA 24011-1317
1601303	Email/Text: TaxBankruptcy@wv.gov	Sep 20 2022 19:05:00	WV Dept of Tax & Revenue, Bankruptcy Unit, Post Office Box 766, Charleston WV 25323-0766

TOTAL: 7

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
cr	*+	PJSC Aviation Company Ukrainian Helicopters, c/o Brandy M. Rapp, Esq., Whiteford, Taylor & Preston LLP, 10 S. Jefferson Street, Suite 1110, Roanoke, VA 24011-1317

TOTAL: 6 Undeliverable, 1 Duplicate, 0 Out of date forwarding address

NOTICE CERTIFICATION

I, Gustava Winters, 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: Sep 22, 2022 Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 20, 2022 at the address(es) listed below:

Name	Email Address
------	---------------

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

Aaron C. Amore
amorewvt@gmail.com aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com

Aaron C. Amore
on behalf of Accountant Kelly T. Smith 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

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 Counter-Claimant Panthera Training LLC dkahle@basnightkinser.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

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 Creditor SMI LLC kathy@ksblawofc.com, cmarshsblo@yahoo.com
Kathy M Santa Barbara	on behalf of Creditor TR&L LLC kathy@ksblawofc.com, cmarshsblo@yahoo.com
Kathy M Santa Barbara	on behalf of Defendant TR&L LLC kathy@ksblawofc.com, cmarshsblo@yahoo.com
Kathy M Santa Barbara	on behalf of Counter-Claimant TR&L LLC kathy@ksblawofc.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
Salene Rae Mazur Kraemer	on behalf of Debtor Panthera Enterprises LLC salene@mazurkraemer.com, salene@ecf.courtdrive.com,;kraemer.saleneb115974@notify.bestcase.com
Spencer D. Elliott	on behalf of Creditor Darrick and Emily Gust selliott@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 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 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

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

TOTAL: 56