

SIGNED: October 17th, 2022  
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 PROFESSIONAL FEES**  
**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 novation of certain government contracts under the terms of sale of the Debtor’s real and personal property.

**Accordingly, it is,**

ORDERED AND ADJUDGED that the Supplemental Application to Approve the Professional Fees Kelly T. Smith, CPA is hereby GRANTED in the amount of \$1,914.00.

Prepared by:

/s/Aaron C. Amore

Aaron C. Amore, Chapter 7 Trustee  
206 West Liberty Street/P.O. Box 386  
Charles Town, WV 25414  
Telephone: 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: Oct 17, 2022

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 Oct 19, 2022:

| 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, 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: Oct 19, 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 October 17, 2022 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 Accountant Kelly T. Smith amorewvt@gmail.com<br>aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com                   |
| Aaron C. Amore | on behalf of Plaintiff Aaron Amore Trustee amorewvt@gmail.com,<br>aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com              |
| Aaron C. Amore | on behalf of Counter-Defendant Panthera Enterprises LLC amorewvt@gmail.com,<br>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 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 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 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 Creditor TR&L LLC kathy@ksblawofc.com                                                                                                          |
| Kathy M Santa Barbara     | on behalf of Defendant TR&L LLC kathy@ksblawofc.com                                                                                                         |
| Kathy M Santa Barbara     | on behalf of Counter-Claimant TR&L LLC kathy@ksblawofc.com                                                                                                  |
| Kathy M Santa Barbara     | on behalf of Creditor SMI LLC kathy@ksblawofc.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 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                                          |
| Steven L. Thomas          | on behalf of Defendant TR&L 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 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 Creditor 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 Counter-Claimant 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: 56