

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA**

IN RE: PANTHERA ENTERPRISES, LLC
Debtor.

Case No.: 19-00787
Chapter 7

TRUSTEE'S STATUS REPORT OF JANUARY 5, 2024

Now comes the Trustee, Aaron C. Amore, with a status report on this case as of January 5, 2024.

Gust v. Panthera et al.

The Court previously permitted the modification of the automatic stay to permit Derrick J. Gust and Emily Gust to pursue legal claims against the Debtor and its related entities for the purpose of seeking any insurance that may cover the claimed losses of the Gusts. The Trustee moved to employ himself to represent the Debtor in several litigation matters that arose during the course of the bankruptcy, including several adversary proceedings and state related cases filed against the Debtor. Counsel filed his appearance, filing of pleadings and answering of discovery responses before insurance defense counsel appeared and has performed the majority of the litigation practice necessary in the case. The pending case is Gust v. Panthera Enterprises, LLC, f/k/a TenX Group, LLC, Panthera Worldwide, LLC Panthera Training Center, LLC, Historic Arms Corporation and Wilmer C. Bahr civil action no 20-C-35 pending in the Circuit Court of Hardy County, West Virginia.

This matter has recently resolved, with dismissal orders circulated which are now final. Counsel for the Trustee will be filing a fee application for his time expended in this matter. Counsel for the Trustee litigated this matter until such time as insurance defense counsel appeared and took on the litigation role for the Panthera entities.

Sheriff of Hardy County v. Panthera Training Center, LLC and Panthera Training, LLC

The Sheriff of Hardy County filed a civil complaint against Panthera Training Center, LLC and Panthera Training, LLC seeking to collect fort back taxes owned on personal property. The personal property at issue was the same property that was the subject of a sale to SMI, LLC and also the same property that was leased to Pantherea Training, LLC. At issue was the back taxes owed which prevented Panthera Training from paying on the tax years due when it was in possession of the property.

The Trustee prepared and filed amended property returns for the years in which the returns were due during the pendency of the bankruptcy case which adjusted the amounts owed accordingly and permitted the Sheriff to receive payment from Panthera Training, LLC. The issues revolving around this litigation are nearly resolved with an expected final resolution in the next 30 to 60 days.

Status of case

Panthera Training, LLC has not made its payments on the note due to other financial constraints arising from its agreement with WVEDA involving payments on the secured debt that was the subject of the motion to sell. The Trustee is aware that Panthera Training, LLC is exploring options to resolve the note along with other related business activities and is directly pursuing these options. The value of the unsecured note is nominal outside of a sale of the facility and payment of the obligation. The Trustee is informed that negotiations are on-going with several interested parties.

Jack Lantzy is owed \$1,364.84 for the 2022 tax returns and estimates for the 2023 returns should be the same or a bit less due to the lack of income during this last tax year.

The Trustee has funds on hand of \$13,634.67.

Future expenses/costs

The Trustee does not expect significant expenses or costs by way of keeping the estate open. The estate will have additional tax return(s) but these returns will not be complicated and will simply reflect funds in and out with no additional tax liability incurred. The Trustee anticipates he will have nominal administrative expenses moving forward.

Respectfully submitted

Aaron C. Amore, Trustee

/s/ Aaron C. Amore

Aaron C. Amore WVSB #6455
Chapter 7 Trustee
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CERTIFICATE OF SERVICE

I, Aaron C. Amore hereby certify that on this 5th day of January 2024, the foregoing ***TRUSTEE'S REPORT OF January 5, 2024*** was served through the Court's ECF system on all parties registered to receive CM/ECF notices, by U.S. Mail and/or email, including:

Via Email:

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Jack Lantzy jlantzy@sek.com
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CM/ECF

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- **United States Trustee** ustpreregion04.ct.ecf@usdoj.gov
- **Eric Michael Wilson** eric.m.wilson@wv.gov, lora.l.rutledge@wv.gov

Manual Notice List

Notice was not mailed to the parties below as no addresses were provided. To the extent the Trustee has email addresses the below notice parties, they were emailed.

Rob Duncan
Manager/Duncan Development Group, LLC
Rob Duncan
Manager/TR&L, LLC,
a Virginia Limited Liability Company
Successor to SMI, LLC,
a Virginia Limited Liability Company

Bruce Hardy
Stacie Hardy
Anthony McIntyre
Timothy Miller

/s/ Aaron C. Amore
Aaron C. Amore, Esq.