

SIGNED: June 4th, 2024
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 THIRD 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 2022 and 2023 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 **EXHIBITS A** and **B** of his fee application filed with the Court totaling \$2,578.69 with \$2,055.00 in fees and \$523.69 in expenses.

It is accordingly; **ORDERED** that the Third Interim Fee Application of Accountant John (“Jack”) P. Lantzy, CPA, is hereby **GRANTED** in the total amount

of \$2,578.69, said fees being set forth in **EXHIBITS A and B** 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: Jun 04, 2024

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 Jun 06, 2024:

Recip ID	Recipient Name and Address
aty	+ Mark A. Lindsay, 707 Grant Street, Suite 2200, Pittsburgh, PA 15219-1945
acc	+ John Lantzy, Smith, Elliott, 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: Jun 06, 2024

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 June 4, 2024 at the address(es) listed below:

Name	Email Address
Aaron C. Amore	amorewvt@gmail.com aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com;CACA11@trustesolutions.net
Aaron C. Amore	on behalf of Accountant Kelly T. Smith amorewvt@gmail.com aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com;CACA11@trustesolutions.net
Aaron C. Amore	on behalf of Plaintiff Aaron Amore Trustee amorewvt@gmail.com, aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com;CACA11@trustesolutions.net
Aaron C. Amore	on behalf of Counter-Defendant Panthera Enterprises LLC amorewvt@gmail.com, aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com;CACA11@trustesolutions.net
Aaron C. Amore	on behalf of Counter-Defendant Aaron Amore Trustee amorewvt@gmail.com,

aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com;CACA11@trustesolutions.net

Aaron C. Amore
on behalf of Trustee Aaron C. Amore amorewvt@gmail.com
aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com;CACA11@trustesolutions.net

Aaron C. Amore
on behalf of Counter-Claimant Panthera Enterprises LLC amorewvt@gmail.com,
aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com;CACA11@trustesolutions.net

Aaron C. Amore
on behalf of Defendant Panthera Enterprises LLC amorewvt@gmail.com,
aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com;CACA11@trustesolutions.net

Aaron C. Amore
on behalf of Plaintiff Panthera Enterprises LLC amorewvt@gmail.com,
aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com;CACA11@trustesolutions.net

Anita M. Swaton
Anita_Swaton@wvnb.uscourts.gov

Brandy M. Rapp
on behalf of Creditor PJSC Aviation Company Ukrainian Helicopters brapp@whitefordlaw.com
twhitt@whitefordlaw.com;brandy-rapp-0816@ecf.pacerpro.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 attjes2esq@gmail.com

James E. Smith, II
on behalf of Creditor Renick C. Williams attjes2esq@gmail.com

James E. Smith, II
on behalf of Creditor Betty P. Williams attjes2esq@gmail.com

James E. Smith, II
on behalf of Plaintiff Renick C. Williams attjes2esq@gmail.com

James E. Smith, II
on behalf of Plaintiff Robert R. Williams attjes2esq@gmail.com

James E. Smith, II
on behalf of Creditor Robert R. Williams attjes2esq@gmail.com

John J. Richardson
on behalf of Debtor Panthera Enterprises LLC jrichardson@bernsteinlaw.com,
agilbert@bernsteinlaw.com;ckovack@bernsteinlaw.com;jrichardson@ecf.courtdrive.com

John J. Richardson
on behalf of Attorney Bernstein-Burkley P.C. jrichardson@bernsteinlaw.com,
agilbert@bernsteinlaw.com;ckovack@bernsteinlaw.com;jrichardson@ecf.courtdrive.com

Julia A. Chincheck
on behalf of Counter-Claimant Panthera Training LLC jchincheck@bowlesrice.com, ajones@bowlesrice.com

Julia A. Chincheck	on behalf of Plaintiff Panthera Training LLC jchincheck@bowlesrice.com, ajones@bowlesrice.com
Julia A. Chincheck	on behalf of Creditor Panthera Training LLC jchincheck@bowlesrice.com, ajones@bowlesrice.com
Julia A. Chincheck	on behalf of Defendant Panthera Training LLC jchincheck@bowlesrice.com, ajones@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 RSellards@spilmanlaw.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 Mazur Kraemer	on behalf of Debtor Panthera Enterprises LLC salene@mazurkraemer.com, salene@ecf.courtdrive.com;kraemer.saleneb115974@notify.bestcase.com;reneemarie@mazurkraemer.com;becca@mazurkraemer.com;sally@mazurkraemer.com
Spencer D. Elliott	on behalf of Creditor Darrick and Emily Gust selliott@lewisgianola.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, jgwin@kaycasto.com;sglenn@kaycasto.com
Steven L. Thomas	on behalf of Creditor TR&L LLC sthomas@kaycasto.com, jgwin@kaycasto.com;sglenn@kaycasto.com
Steven L. Thomas	on behalf of Creditor SMI LLC sthomas@kaycasto.com, jgwin@kaycasto.com;sglenn@kaycasto.com
Steven L. Thomas	on behalf of Defendant TR&L LLC sthomas@kaycasto.com, jgwin@kaycasto.com;sglenn@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