SIGNED: April 30th, 2026
THIS ORDER HAS BEEN ENTERED ON THE DOCKET.
PLEASE SEE DOCKET FOR ENTRY DATE.

Paul M. Black
UNITED STATES BANKRUPTCY JUDGE

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

In Re:
PANTHERA ENTERPRISES, LLC,
Debtor

Case No. 19-00787-FV
Chapter 7

ORDER APPROVING PROFESSIONAL FEES AND EXPENSES

The Court having considered the fee applications filed in the above-styled matter, and notice having been sent to the entire creditor body and there being no objections filed thereto, the Court is of the opinion that the fees and expenses as set out below should be paid by the Chapter 7 Trustee, as follows:

ADMINISTRATIVE EXPENSES - CHAPTER 7

Aaron C. Amore, Trustee.....$61,350.64
Trustee Fees

Aaron C. Amore, Trustee.....$657.34
Trustee Expenses

John P. "Jack" Lantzy, CPA.....$440.00
Accountant for the Trustee Fees

John P. "Jack" Lantzy, CPA.....$260.00
Accountant for the Trustee Expenses

U.S. Bankruptcy Court Clerk.....$350.00
Clerk of the Court Costs (deferred filing fees)

It is accordingly ORDERED, that the Trustee shall pay the administrative fees of Lantzy in the amount of $700.00, the Clerk of the Court in the amount of $350.00 with the balance of funds on hand of $4,604.40 being paid to the Trustee for partial compensation.

United States Bankruptcy Court
Northern District of West Virginia

In re:
Panthera Enterprises, LLC
Debtor

Case No. 19-00787-pmb
Chapter 7

CERTIFICATE OF NOTICE

District/off: 0424-2 User: ad
Date Rcvd: Apr 30, 2026 Form ID: pdfdoc Total Noticed: 28

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.
##	Addresses marked '##' were identified by the USPS National Change of Address system as undeliverable. Notices will no longer be delivered by the USPS to these addresses; therefore, they have been bypassed. The debtor's attorney or pro se debtor was advised that the specified notice was undeliverable.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on May 02, 2026:

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	+	James E. Smith, II, 122 East Street, Post Office Box 127, Keyser, WV 26726-0127
aty	+	Julia A. Chincheck, Bowles Rice McDavid Graff & Love LLP, 600 Quarrier Street, Post Office Box 1386, Charleston, WV 25325-1386
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
aty	+	W. Eric Gadd, Spilman Thomas & Battle, PLLC, PO Box 831, 1233 Main Street, Suite 4000, Wheeling, WV 26003 UNITED STATES 26003-2852
aty	+	Zachary James Rosencrance, Bowles Rice LLP, Post Office Box 1386, 600 Quarrier Street, Charleston, WV 25301-2121
intp	+	Anita M. Swaton, United States Bankruptcy Court, Post Office Box 70, Wheeling, WV 26003-0008
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	#+	Panthera Training, LLC, c/o Robert Starer, Post Office Box 981, Old Fields, WV 26845-0981
cr		Raymond Barbic, 11510 Trivio Ter, Palmetto, FL 34221-1191
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

TOTAL: 25

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: kburkley@bernsteinlaw.com	Apr 30 2026 19:19:00	Bernstein-Burkley, P.C., 707 Grant Street, Suite 2200, Pittsburgh, PA 15219-1945
cr	+	Email/Text: brapp@whitefordlaw.com	Apr 30 2026 19:19:00	PJSC Aviation Company Ukrainian Helicopters, c/o Brandy M. Rapp, Esq., Whiteford, Taylor & Preston LLP, 10 S. Jefferson Street, Suite 1110, Roanoke, VA 24011-1317
cr	+	Email/Text: sthompson@barth-thompson.com		

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		Apr 30 2026 19:19:00	West Virginia Paving, Inc., c/o Stephen L. Thompson, Barth & Thompson, P. O. Box 129, Charleston, WV 25321, UNITED STATES 25321-0129
cr	Email/Text: TaxBankruptcy@wv.gov		
		Apr 30 2026 19:19:00	West Virginia State Tax Department, Bankruptcy Unit, P.O. Box 766, Charleston, WV 25323-0766

TOTAL: 4

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
aty		Debra Lee Allen
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	##	Leesburg Junction, 215 Depot Court SE, Leesburg, VA 20175-3017

TOTAL: 7 Undeliverable, 0 Duplicate, 1 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: May 02, 2026 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 April 30, 2026 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;CACA11@trustesolutions.net
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

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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 Plaintiff Panthera Enterprises LLC amorewvt@gmail.com, aca@trustesolutions.net;jackiewvt@gmail.com;annwvt@gmail.com;CACA11@trustesolutions.net

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 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;christine.e.evans@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 Plaintiff Renick C. Williams attjes2esq@gmail.com

James E. Smith, II
on behalf of Plaintiff 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;rniedermeyer@bernsteinlaw.com;rniedermeyer@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;rniedermeyer@bernsteinlaw.com;rniedermeyer@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 Defendant Panthera Training LLC jchincheck@bowlesrice.com, ajones@bowlesrice.com

Kathy M Santa Barbara
on behalf of Creditor SMI LLC kathy@ksblawofc.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

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Kathy M Santa Barbara
on behalf of Counter-Claimant TR&L LLC kathy@ksblawofc.com

Michael R. Proctor
on behalf of Plaintiff Panthera Training LLC mproctor@bowlesrice.com, mlsimpson@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;angela@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 TR&L LLC sthomas@kaycasto.com, jgwin@kaycasto.com,cbartley@kaycasto.com

Steven L. Thomas
on behalf of Defendant SMI LLC sthomas@kaycasto.com, jgwin@kaycasto.com,cbartley@kaycasto.com

Steven L. Thomas
on behalf of Creditor TR&L LLC sthomas@kaycasto.com, jgwin@kaycasto.com,cbartley@kaycasto.com

Steven L. Thomas
on behalf of Creditor SMI LLC sthomas@kaycasto.com, jgwin@kaycasto.com,cbartley@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

W. Eric Gadd
on behalf of Creditor West Virginia Economic Development Authority EGadd@spilmanlaw.com

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
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Zachary James Rosencrance
on behalf of Defendant Panthera Training LLC zrosencrance@bowlesrice.com, ajones@bowlesrice.com;Michelle.Livingstone@bowlesrice.com

Zachary James Rosencrance
on behalf of Counter-Claimant Panthera Training LLC zrosencrance@bowlesrice.com, ajones@bowlesrice.com;Michelle.Livingstone@bowlesrice.com

TOTAL: 51