

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF WEST VIRGINIA
WHEELING DIVISION**

In re: MCFARLAND, DANIEL W
MCFARLAND, VICKI L

§ Case No. 5:12-00773-PMF
§
§
§

Debtor(s)

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on May 30, 2012. The undersigned trustee was appointed on May 30, 2012.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized the gross receipts of \$ 847,071.00

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>255,475.86</u>
Administrative expenses	<u>143,887.87</u>
Bank service fees	<u>18,542.61</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of ¹	<u>\$ 429,164.66</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 03/12/2013 and the deadline for filing governmental claims was 03/12/2013. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$45,603.55. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$45,603.55, for a total compensation of \$45,603.55.² In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$68.27, for total expenses of \$68.27.²

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 09/29/2017 By: /s/MARTIN P. SHEEHAN
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

²If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 5:12-00773-PMF

Trustee: (680060) MARTIN P. SHEEHAN

Case Name: MCFARLAND, DANIEL W
MCFARLAND, VICKI L

Filed (f) or Converted (c): 05/30/12 (f)

§341(a) Meeting Date: 06/29/12

Period Ending: 09/29/17

Claims Bar Date: 03/12/13

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets	
1	HOUSE, LOCATION: RT 3 - BOX 99C, WHEELING WV 260	225,000.00	0.00		225,000.00	FA
2	11.682 ACRES VACANT LAND SECURED BY THE THIRD DE	5,750.00	0.00		5,750.00	FA
3	38.729 ACRE VACANT LAND, GRANDSTAFF RUN & O&G, S	20,217.00	0.00		20,217.00	FA
4	CASH	5,113.00	0.00	OA	0.00	FA
5	CHECKING- WESBANCO	3,685.18	0.00	OA	0.00	FA
6	SAVINGS- WESBANCO	135.57	0.00	OA	0.00	FA
7	MISC. HOUSEHOLD ITEMS	1,218.50	0.00	OA	0.00	FA
8	CLOTHING	70.00	0.00	OA	0.00	FA
9	JEWELRY	79.00	0.00	OA	0.00	FA
10	CAMERAS, BICYCLES, EXERCISE & SKI EQUIPMENT, ETC	165.00	0.00	OA	0.00	FA
11	UNITED STATES LIFE INS. CO., ACCIDENTAL DEATH -	0.00	0.00	OA	0.00	FA
12	PENSION- LOCAL 83, 1104.67 PER MONTH	1,104.67	0.00	OA	0.00	FA
13	2002 GMC SIERRA WITH NUMEROUS MECHANICAL DEFECTS	3,500.00	0.00	OA	0.00	FA
14	2008 CADILLAC CTS	22,000.00	0.00	OA	0.00	FA
15	2009 GMC SIERRA	27,875.00	0.00	OA	0.00	FA
16	2006 BOBCAT TRAILER 6' X 12'	1,200.00	0.00	OA	0.00	FA
17	2008 MONTANA 5TH WHEEL CAMPER	42,000.00	0.00	OA	0.00	FA
18	2001 SKYLINE MOBILE HOME LOCATED IN FLORIDA ON A	40,000.00	0.00	OA	0.00	FA
19	OIL & GAS LEASE ON 50 ACRES	99,000.00	66,782.19		586,571.00	FA
20	2.075 ACRES (1/2 INT) (u) 1/2 interest held by son, Brian M. McFarland, total FMV \$9,066 Added per amended schedules on 9/11/12	4,533.00	0.00		4,533.00	FA

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Individual Estate Property Record and Report

Asset Cases

Case Number: 5:12-00773-PMF

Trustee: (680060) MARTIN P. SHEEHAN

Case Name: MCFARLAND, DANIEL W
MCFARLAND, VICKI L

Filed (f) or Converted (c): 05/30/12 (f)

§341(a) Meeting Date: 06/29/12

Period Ending: 09/29/17

Claims Bar Date: 03/12/13

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
21	POSSIBLE ACTION VS CLIMATECH AND/OR OTHERS (u) Settlement approved 07/14/15	Unknown	1.00	5,000.00	FA
21	Assets Totals (Excluding unknown values)	\$502,645.92	\$66,783.19	\$847,071.00	\$0.00

Major Activities Affecting Case Closing:

9/26/17 -- resubmitted TFR due to receipt of information that the estate is not responsible for the outstanding gas/mineral taxes

9/12/17 -- withdrew TFR due to receipt of additional taxes for gas/mineral rights

9/4/17 -- submitted updated TFR reflecting payment to sheriff for 2015 taxes

7/16/17 -- submitted correct TFR to UST which reflects all timely unsecured claims

7/14/17 -- Received prompt determination

7/10/17 -- filed Report Regarding Final Distribution

7/9/17 -- Submitted TFR to UST for review

7/9/17 -- Received settlement funds from Climatech

6/30/17 -- Filed Application for Compensation for Accountant; Objections due by 7/24/2017

6/29/17 -- Filed Report re: Secured Claims of Wesbanco

6/26/17 -- Filed Report re: Taxes Filed

6/26/17 -- Filed Amended Order Approving Sale of Re; waiting for entry to file Report of Paid Claims

6/23/17 -- Mailed tax returns; waiting for Acct invoice and Wesbanco claim offset amount

4/17/17 -- Notice of Abandonment filed; Objections due by 5/2/2017

1/23/17 -- Paid Secured Creditor; waiting for decision on Wesbanco offset

1/4/17 -- filed Motion to Pay Secured Creditor Seterus with Motion to Shorten Time to 10 days; Order Granting Motion to Shorten Notice Time 1/5/2017; Objections due by 1/17/2017

12/9/16 -- Hearing to consider Trustee's Motion to Offset Claims of WesBanco Bank, Inc. in an Amount Equal to the Fair Market Value of a Camper.

11/1/16 -- Filed Motion to Offset Claims of WesBanco bank, Inc. in an Amount Equal to the Fair Market Value of a Camper

10/27/16 -- called Seterus Bkry Dept -- Payoff received; no POC filed to date. - should have it filed by 11/4/16

9/26/16 -- s/w Mary of Seterus regarding payoff and POC for real estate sold at auction; stated payoff should be received by Oct 5 and POC filed by October 3.

5/10/16 -- Ordered that the period of time for interested parties to submit an upset bid regarding the proposed sale is extended for 21 days

3/16/16 -- filed Response to Joint Motion Seeking Interim Distribution

2/24/16 -- Requested DOT balances from debtor's atty

2/23/16 -- Sent info to accountant for 2014 & 2015 tax return preparation

12/18/15 -- continuing to collect royalty checks on gas & oil lease; working to resolve distribution scheme

9/4/15 -- Filed Response to Rule to Show Cause why AP should not be closed.

8/3/15 -- Funds received; reviewing claims for an interim distribution

7/7/15 -- Order Resolving Claim Against Chesapeake Appalachia, L.L.C.

7/7/15 -- Filed Notice of Abandonment; objections due 7/22/15

7/18/14 -- Litigation began for oil and gas proceeds

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Asset Cases

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Case Name: MCFARLAND, DANIEL W
 MCFARLAND, VICKI L
Period Ending: 09/29/17

Trustee: (680060) MARTIN P. SHEEHAN
Filed (f) or Converted (c): 05/30/12 (f)
§341(a) Meeting Date: 06/29/12
Claims Bar Date: 03/12/13

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property <u>Abandoned</u> OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
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Initial Projected Date Of Final Report (TFR): December 7, 2012

Current Projected Date Of Final Report (TFR): September 30, 2017

Form 2

Cash Receipts And Disbursements Record

Case Number: 5:12-00773-PMF
Case Name: MCFARLAND, DANIEL W
MCFARLAND, VICKI L
Taxpayer ID #: **-***3385
Period Ending: 09/29/17

Trustee: MARTIN P. SHEEHAN (680060)
Bank Name: Rabobank, N.A.
Account: *****1166 - Checking Account
Blanket Bond: \$3,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
05/27/14	{19}	Daniel W McFarland	Portion of Lease Proceeds	1129-000	99,000.00		99,000.00
05/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	98,990.00
06/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		137.63	98,852.37
07/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		156.41	98,695.96
08/29/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		137.22	98,558.74
09/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		151.21	98,407.53
10/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		146.26	98,261.27
11/28/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		127.19	98,134.08
12/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		159.97	97,974.11
01/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		140.91	97,833.20
02/27/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		131.33	97,701.87
03/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		149.89	97,551.98
04/24/15	101	SHEEHAN & NUGENT PLLC	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 04/24/2015 FOR CASE #12-00773, Blanket Bond Renewal	2300-000		50.47	97,501.51
04/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		140.31	97,361.20
05/29/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		135.37	97,225.83
06/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		149.16	97,076.67
07/28/15	{19}	SWN Protection Company	FUNDS HELD IN SUSPENSE	1129-000	22,179.14		119,255.81
07/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		145.34	119,110.47
08/03/15	{19}	Chesapeake Operating, LLC	PAYMENT HELD IN ESCROW BY CHESAPEAKE OPERATING LLC	1129-000	111,619.20		230,729.67
08/28/15	{19}	SWN Production Company LLC	ROYALTY PAYMENT	1129-000	4,284.26		235,013.93
08/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		299.40	234,714.53
09/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		359.72	234,354.81
10/01/15	{19}	SWN Production Company, LLC	Gas Lease Royalty	1129-000	3,737.39		238,092.20
10/26/15	{19}	SWN Production Company LLC	Gas Lease Royalty	1129-000	3,324.73		241,416.93
10/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		342.04	241,074.89
11/16/15	102	SHERIFF OF OHIO COUNTY	1/2 YEAR - 2015 REAL ESTATE TAXES - TICKET 9363	2820-000		1,717.99	239,356.90
11/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		334.86	239,022.04
12/01/15	{19}	SWN Productin Company LLC	ROYALTY PAYMENT	1129-000	2,975.51		241,997.55
12/30/15	{19}	SWN PRODUCTION COMPANY LLC	Royalty payment	1129-000	4,423.63		246,421.18
12/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		382.34	246,038.84
01/28/16	{19}	SWN Production Company LLC	Gas Lease Royalty	1129-000	3,431.28		249,470.12
01/29/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		340.34	249,129.78

Subtotals : \$254,975.14 \$5,845.36

Form 2

Cash Receipts And Disbursements Record

Case Number: 5:12-00773-PMF
 Case Name: MCFARLAND, DANIEL W
 MCFARLAND, VICKI L
 Taxpayer ID #: **-***3385
 Period Ending: 09/29/17

Trustee: MARTIN P. SHEEHAN (680060)
 Bank Name: Rabobank, N.A.
 Account: *****1166 - Checking Account
 Blanket Bond: \$3,000,000.00 (per case limit)
 Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
03/20/17	106	SHEEHAN & NUGENT PLLC	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 03/01/2017 FOR CASE #12-00773, Blanket Bond Premium as of March 1, 2017	2300-000		402.81	659,231.50
03/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		980.22	658,251.28
04/28/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		883.67	657,367.61
05/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		1,040.08	656,327.53
06/23/17	107	UNITED STATES TREASURY	EIN 30-6566644, Form 1041 for the year ended 12/31/15	2810-000		12,894.00	643,433.53
06/23/17	108	WEST VIRGINIA STATE TAX DEPARTMENT	EIN 30-6566644, Form IT-141 for the year ended 12/31/15	2820-000		3,795.00	639,638.53
06/23/17	109	UNITED STATES TREASURY	EIN 30-6566644, Form 1041 for the year ended 12/31/16	2810-000		38,510.00	601,128.53
06/23/17	110	WEST VIRGINIA STATE TAX DEPARTMENT	EIN 30-6566644, Form IT-141 for the year ended 12/31/16	2820-000		8,818.00	592,310.53
06/23/17	111	UNITED STATES TREASURY	EIN 30-6433385 Form 1041 for YE 12/31/15	2810-000		12,894.00	579,416.53
06/23/17	112	WEST VIRGINIA STATE TAX DEPARTMENT	EIN 30-6433385, Form IT-141 for the year ended 12/31/15	2820-000		3,795.00	575,621.53
06/23/17	113	UNITED STATES TREASURY	EIN 30-6433385, Form 1041 for the year ended 12/31/16	2810-000		41,756.00	533,865.53
06/23/17	114	WEST VIRGINIA STATE TAX DEPARTMENT	EIN 30-6433385, Form IT-141 for the year ended 12/31/16	2820-000		9,862.00	524,003.53
06/26/17	115	WESBANCO BANK	Secured Loan Payoff as of June 23, 2017 (Trailer)	4110-000		35,554.43	488,449.10
06/26/17	116	WESBANCO BANK	Secured Loan Payoff as of June 23, 2017 (Oil & Gas rights)	4110-000		56,977.28	431,471.82
06/30/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		935.98	430,535.84
07/09/17	{21}	Stonecipher Law Firm	Settlement with Climatech	1249-000	5,000.00		435,535.84
08/06/17	117	JOHN P. LANTZY, CPA	ACCOUNTANT EXPENSES	3420-000		159.90	435,375.94
08/06/17	118	JOHN P. LANTZY, CPA	ACCOUNTANT FEES	3410-000		2,554.50	432,821.44
08/06/17	119	SHERIFF OF OHIO COUNTY	2016 DELINQUENT TAXES	2820-000		3,656.78	429,164.66

ACCOUNT TOTALS	846,025.80	416,861.14	\$429,164.66
Less: Bank Transfers	0.00	0.00	
Subtotal	846,025.80	416,861.14	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$846,025.80	\$416,861.14	

Form 2

Cash Receipts And Disbursements Record

Case Number: 5:12-00773-PMF
Case Name: MCFARLAND, DANIEL W
 MCFARLAND, VICKI L
Taxpayer ID #: **-***3385
Period Ending: 09/29/17

Trustee: MARTIN P. SHEEHAN (680060)
Bank Name: Rabobank, N.A.
Account: *****1166 - Checking Account
Blanket Bond: \$3,000,000.00 (per case limit)
Separate Bond: N/A

1	2	3	4	T-Code	5	6	7
Trans. Date	{Ref #} / Check #	Paid To / Received From	Description of Transaction		Receipts \$	Disbursements \$	Checking Account Balance

	Net Receipts	Net Disbursements	Account Balances
TOTAL - ALL ACCOUNTS			
Checking # *****1166	846,025.80	416,861.14	429,164.66
	\$846,025.80	\$416,861.14	\$429,164.66

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Claims Bar Date: March 12, 2013

Case Number: 5:12-00773-PMF

Page: 1

Date: September 29, 2017

Debtor Name: MCFARLAND, DANIEL W

Time: 02:53:44 PM

Claim #	Creditor Name & Address	Claim Type	Claim Ref. No. / Notes	Amount Allowed	Paid to Date	Claim Balance
200	MARTIN P. SHEEHAN BANKRUPTCY TRUSTEE 41 FIFTEENTH STREET WHEELING, WV 26003-2941	Admin Ch. 7		\$68.27	\$0.00	68.27
200	MARTIN P. SHEEHAN BANKRUPTCY TRUSTEE 41 FIFTEENTH STREET WHEELING, WV 26003-2941	Admin Ch. 7		\$45,603.55	\$0.00	45,603.55
BOND 200	SHEEHAN & NUGENT PLLC 41 FIFTEENTH STREET WHEELING, WV 26003	Admin Ch. 7		\$593.04	\$593.04	0.00
APFEE 200	U.S. BANKRUPTCY COURT PO BOX 70 WHEELING, WV 26003	Admin Ch. 7		\$762.00	\$0.00	762.00
RETAX 200	SHERIFF OF OHIO COUNTY PO BOX 188 WHEELING, WV 26003	Admin Ch. 7	1/2 YEAR TAXES DUE 11/30/15	\$7,211.23	\$7,211.23	0.00
ACCTEXP 200	JOHN P. LANTZY, CPA SMITH, ELLIOTT, KEARNS & CO., LLC 480 N POTOMAC STREET HAGERSTOWN, MD 21740	Admin Ch. 7		\$159.90	\$159.90	0.00
ACCTFEE 200	JOHN P. LANTZY, CPA SMITH, ELLIOTT, KEARNS & CO., LLC 480 N POTOMAC STREET HAGERSTOWN, MD 21740	Admin Ch. 7		\$2,554.50	\$2,554.50	0.00
D2015WV 200	WEST VIRGINIA STATE TAX DEPARTMENT TAX ACCOUNT ADMINISTRATION DIVISION PO BOX 1071 CHARLESTON, WV 25324-1071	Admin Ch. 7	30-6433385	\$3,795.00	\$3,795.00	0.00
D2016WV 200	WEST VIRGINIA STATE TAX DEPARTMENT TAX ACCOUNT ADMINISTRATION DIVISION PO BOX 1071 CHARLESTON, WV 25324-1071	Admin Ch. 7	30-6433385	\$9,862.00	\$9,862.00	0.00
V2015WV 200	WEST VIRGINIA STATE TAX DEPARTMENT TAX ACCOUNT ADMINISTRATION DIVISION PO BOX 1071 CHARLESTON, WV 25324-1071	Admin Ch. 7	30-6566644	\$3,795.00	\$3,795.00	0.00
V2016WV 200	WEST VIRGINIA STATE TAX DEPARTMENT TAX ACCOUNT ADMINISTRATION DIVISION PO BOX 1071 CHARLESTON, WV 25324-1071	Admin Ch. 7	30-6566644	\$8,818.00	\$8,818.00	0.00

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Claims Bar Date: March 12, 2013

Case Number: 5:12-00773-PMF

Page: 2

Date: September 29, 2017

Debtor Name: MCFARLAND, DANIEL W

Time: 02:53:44 PM

Claim #	Creditor Name & Address	Claim Type	Claim Ref. No. / Notes	Amount Allowed	Paid to Date	Claim Balance
D2015FED 200	UNITED STATES TREASURY DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CINCINNATI, OH 45999-0148	Admin Ch. 7	30-6433385	\$12,894.00	\$12,894.00	0.00
D2016FED 200	UNITED STATES TREASURY DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CINCINNATI, OH 45999-0148	Admin Ch. 7	30-6433385	\$41,756.00	\$41,756.00	0.00
V2015FED 200	UNITED STATES TREASURY DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CINCINNATI, OH 45999-0148	Admin Ch. 7	30-6566644	\$12,894.00	\$12,894.00	0.00
V2016FED 200	UNITED STATES TREASURY DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CINCINNATI, OH 45999-0148	Admin Ch. 7	30-6566644	\$38,510.00	\$38,510.00	0.00
17P 570	WEST VIRGINIA LABORERS' PENSION TRUST FUND C/O ROGER D. WILLIAMS 1 UNION SQ., STE 201 CHARLESTON, WV 25302	Priority		\$21,543.42	\$0.00	21,543.42
1 100	CITIZENS BANK & TRUST P.O. BOX 7 FROSTPROOF, FL 33843	Secured	Collateral abandoned on 7/7/15	\$0.00	\$0.00	0.00
21 100	BANK OF AMERICA P O BOX 26012 NC4-105-02-99 GREENSBORO, NC 27420	Secured	Collateral abandoned on 7/7/15	\$0.00	\$0.00	0.00
FANNIEM A 100	SETERUS, INC. 5000 COOMBS FARM DRIVE, SUITE 104 MORGANTOWN, WV 26508	Secured		\$162,944.15	\$162,944.15	0.00
2 610	DISCOVER BANK DB SERVICING CORPORATION PO BOX 3025 NEW ALBANY, OH 43054-3025	Unsecured		\$4,918.21	\$0.00	4,918.21
3 610	PYOD, LLC ITS SUCCESSORS AND ASSIGNS AS ASSIGNEE OF CITIBANK, N.A. RESURGENT CAPITAL SERVICES,PO BOX 19008 GREENVILLE, SC 29602	Unsecured		\$586.88	\$0.00	586.88
4 610	FIRST NATIONAL BANK OF OMAHA 1620 DODGE STREET STOP CODE 3105 OMAHA, NE 68197	Unsecured		\$819.55	\$0.00	819.55

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Claims Bar Date: March 12, 2013

Case Number: 5:12-00773-PMF

Page: 3

Date: September 29, 2017

Debtor Name: MCFARLAND, DANIEL W

Time: 02:53:44 PM

Claim #	Creditor Name & Address	Claim Type	Claim Ref. No. / Notes	Amount Allowed	Paid to Date	Claim Balance
5 610	CERASTES, LLC C O WEINSTEIN AND RILEY, PS 2001 WESTERN AVENUE, STE 400 SEATTLE, WA 98121	Unsecured		\$17,051.45	\$0.00	17,051.45
6 610	CERASTES, LLC C O WEINSTEIN AND RILEY, PS 2001 WESTERN AVENUE, STE 400 SEATTLE, WA 98121	Unsecured		\$1,692.65	\$0.00	1,692.65
7 610	MUTUAL WHOLESALERS OF WHEELING, INC. PO BOX 6629 WHEELING, WV 26003	Unsecured		\$17,072.26	\$0.00	17,072.26
8 610	ECAST SETTLEMENT CORPORATION C/O BASS & ASSOCIATES, P.C. 3936 E FT. LOWELL, SUITE 200 TUCSON, AZ 85712	Unsecured		\$1,240.47	\$0.00	1,240.47
9 610	CNH CAPITAL P.O. BOX 3600 LANCASTER, PA 17604-3600	Unsecured		\$17,771.39	\$0.00	17,771.39
10 610	CAPITAL ONE BANK (USA), N.A. PO BOX 71083 CHARLOTTE, NC 28272-1083	Unsecured		\$1,945.63	\$0.00	1,945.63
11 610	EVERLY CONCRETE PRODUCTS, INC. P.O. BOX 355 COLERAIN, OH 43916	Unsecured		\$3,078.02	\$0.00	3,078.02
12 610	FIA CARD SERVICES, N.A. 4161 PIEDMONT PARKWAY NC4 105 03 14 GREENSBORO, NC 27410	Unsecured		\$8,330.38	\$0.00	8,330.38
13 610	FIA CARD SERVICES, N.A. 4161 PIEDMONT PARKWAY NC4 105 03 14 GREENSBORO, NC 27410	Unsecured		\$5,889.27	\$0.00	5,889.27
14 610	CAPITAL RECOVERY V, LLC C/O RECOVERY MANAGEMENT SYSTEMS CORPORAT 25 SE 2ND AVENUE SUITE 1120 MIAMI, FL 33131	Unsecured		\$1,339.50	\$0.00	1,339.50
15 610	WORLD'S FOREMOST BANK CABELA'S CLUB VISA PO BOX 82609 LINCOLN, NE 68501-2609	Unsecured		\$2,820.95	\$0.00	2,820.95
16 610	CLIMATECH, INC. C/O RONALD B. ROTEMAN, ESQUIRE STONECIPHER LAW FIRM, 125 FIRST AVENUE PITTSBURGH, PA 15222	Unsecured		\$1,948,869.38	\$0.00	1,948,869.38

EXHIBIT C
ANALYSIS OF CLAIMS REGISTER

Claims Bar Date: March 12, 2013

Case Number: 5:12-00773-PMF

Page: 4

Date: September 29, 2017

Debtor Name: MCFARLAND, DANIEL W

Time: 02:53:44 PM

Claim #	Creditor Name & Address	Claim Type	Claim Ref. No. / Notes	Amount Allowed	Paid to Date	Claim Balance
17U 610	WEST VIRGINIA LABORERS' PENSION TRUST FUND C/O ROGER D. WILLIAMS 1 UNION SQ., STE 201 CHARLESTON, WV 25302	Unsecured		\$11,607.71	\$0.00	11,607.71
18 610	PORTFOLIO RECOVERY ASSOCIATES, LLC POB 12914 NORFOLK, VA 23541	Unsecured		\$3,655.18	\$0.00	3,655.18
19 610	PORTFOLIO INVESTMENTS II LLC C/O RECOVERY MANAGEMENT SYSTEMS CORP 25 S.E. 2ND AVENUE, SUITE 1120 MIAMI, FL 33131-1605	Unsecured		\$3,485.58	\$0.00	3,485.58
20 610	PORTFOLIO INVESTMENTS II LLC C/O RECOVERY MANAGEMENT SYSTEMS CORP 25 S.E. 2ND AVENUE, SUITE 1120 MIAMI, FL 33131-1605	Unsecured		\$1,366.83	\$0.00	1,366.83
<< Totals >>				2,427,305.35	305,786.82	2,121,518.53

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 5:12-00773-PMF
Case Name: MCFARLAND, DANIEL W
Trustee Name: MARTIN P. SHEEHAN

Balance on hand: \$ 429,164.66

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	CITIZENS BANK & TRUST	45,462.67	0.00	0.00	0.00
21	BANK OF AMERICA	20,558.10	0.00	0.00	0.00
FANNIEMA	SETERUS, INC.	162,944.15	162,944.15	162,944.15	0.00

Total to be paid to secured creditors: \$ 0.00

Remaining balance: \$ 429,164.66

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - MARTIN P. SHEEHAN	45,603.55	0.00	45,603.55
Trustee, Expenses - MARTIN P. SHEEHAN	68.27	0.00	68.27
Accountant for Trustee, Fees - JOHN P. LANTZY, CPA	2,554.50	2,554.50	0.00
Accountant for Trustee, Expenses - JOHN P. LANTZY, CPA	159.90	159.90	0.00
Charges, U.S. Bankruptcy Court	762.00	0.00	762.00
Other Expenses: SHEEHAN & NUGENT PLLC	593.04	593.04	0.00
Other Expenses: SHERIFF OF OHIO COUNTY	7,211.23	7,211.23	0.00
Other Expenses: UNITED STATES TREASURY	106,054.00	106,054.00	0.00
Other Expenses: WEST VIRGINIA STATE TAX DEPARTMENT	26,270.00	26,270.00	0.00

Total to be paid for chapter 7 administration expenses: \$ 46,433.82

Remaining balance: \$ 382,730.84

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00
 Remaining balance: \$ 382,730.84

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$21,543.42 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
17P	WEST VIRGINIA LABORERS' PENSION TRUST FUND	21,543.42	0.00	21,543.42

Total to be paid for priority claims: \$ 21,543.42
 Remaining balance: \$ 361,187.42

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 2,053,541.29 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 17.6 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	DISCOVER BANK	4,918.21	0.00	865.04
3	PYOD, LLC ITS SUCCESSORS AND ASSIGNS AS ASSIGNEE	586.88	0.00	103.22
4	FIRST NATIONAL BANK OF OMAHA	819.55	0.00	144.15
5	CERASTES, LLC	17,051.45	0.00	2,999.10
6	CERASTES, LLC	1,692.65	0.00	297.71
7	MUTUAL WHOLESALERS OF WHEELING, INC.	17,072.26	0.00	3,002.76
8	ECAST SETTLEMENT CORPORATION	1,240.47	0.00	218.18
9	CNH CAPITAL	17,771.39	0.00	3,125.72

10	CAPITAL ONE BANK (USA), N.A.	1,945.63	0.00	342.21
11	EVERLY CONCRETE PRODUCTS, INC.	3,078.02	0.00	541.38
12	FIA CARD SERVICES, N.A.	8,330.38	0.00	1,465.19
13	FIA CARD SERVICES, N.A.	5,889.27	0.00	1,035.84
14	CAPITAL RECOVERY V, LLC	1,339.50	0.00	235.60
15	WORLD'S FOREMOST BANK	2,820.95	0.00	496.16
16	CLIMATECH, INC.	1,948,869.38	0.00	342,777.18
17U	WEST VIRGINIA LABORERS' PENSION TRUST FUND	11,607.71	0.00	2,041.62
18	PORTFOLIO RECOVERY ASSOCIATES, LLC	3,655.18	0.00	642.89
19	PORTFOLIO INVESTMENTS II LLC	3,485.58	0.00	613.06
20	PORTFOLIO INVESTMENTS II LLC	1,366.83	0.00	240.41

Total to be paid for timely general unsecured claims: \$ 361,187.42
Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for tardy general unsecured claims: \$ 0.00
Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00

Remaining balance: \$ 0.00

Trustee's Compensation**Debtor:** MCFARLAND, DANIEL W**Case:** 12-00773**Computation of Compensation**

Total disbursements to other than the debtor are:		847,071.00
Pursuant to 11 U.S.C. 326, compensation is computed as follows:		
25% of First \$5,000	5,000.00 =	1,250.00
10% of Next \$45,000	45,000.00 =	4,500.00
5% of Next \$950,000	797,071.00 =	39,853.55
3% of Balance	0.00 =	0.00
		<hr/>
	Calculated Total Compensation:	\$45,603.55
	Plus Adjustment:	0.00
		<hr/>
	Total Compensation:	\$45,603.55
	Less Previously Paid:	0.00
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	Total Compensation Requested:	\$45,603.55

Trustee Expenses

Premium on Trustee's Bond		0.00
Travel	0.0 miles at 0.0 cents per mile	0.00
Copies	95 copies at 25.0 cents per copy	23.75
Postage		4.52
Telephone Charges		0.00
Clerical / Secretarial	0.00 hours at 0.00 dollars per hour	0.00
Paralegal Assistance	0.00 hours at 0.00 dollars per hour	0.00
Supplies / Stationery		20.00
Distribution Expenses		20.00
Professional Expenses		0.00
Other Expenses		0.00
Other Expenses 2		0.00
		<hr/>
	Subtotal Expenses:	\$68.27
	Plus Adjustment:	0.00
		<hr/>
	Total Expenses:	\$68.27
	Less Previously Paid:	0.00
		<hr/>
	Total Expenses Requested:	\$68.27

The undersigned Trustee certifies under penalty of perjury that the foregoing is true and correct to the best of his/her knowledge and requests the United States Trustee to approve this report and accounts and requests the Court to provide for notice and opportunity for a hearing under 11 U.S.C. 330(a), 502(b), and 503(b) and to thereafter award final compensation or reimbursement of expenses and to make final allowance for the purposes of distribution to claims, administrative expenses, and other payments stated in this report and account.

WHEREFORE, the Trustee requests that this application be approved by this Court and that the Trustee be granted an allowance of \$45,603.55 as compensation and \$68.27 for reimbursement of expenses. The Trustee further states that no payments have been made or promised to him/her for services rendered or to be rendered in any capacity in this case. No agreement or understanding exists between applicant and any other person for sharing compensation received or to be received.

Dated: 07/09/17

Signed: /s/ MARTIN P. SHEEHAN

MARTIN P. SHEEHAN
 BANKRUPTCY TRUSTEE
 41 FIFTEENTH STREET
 WHEELING, WV 26003-2941