

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

In re:	§	Case No. 3:14-BK-01352
	§	Case No. 3:14-BK-01353
SHENANDOAH VALLEY	§	Case No. 3:14-BK-01312
CONSTRUCTION,	§	
REACON, INC.,	§	
WHITACRE FARMS, LLC,	§	

Debtor

TRUSTEE'S FINAL REPORT (TFR)

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

1. Each Debtor filed a petition under chapter 11 or 12, respectively, of the United States Bankruptcy Code was filed on 12/18/2014. The cases were substantively and administratively combined pursuant to an order entered July 15, 2015. The case was converted to one under Chapter 7 on 01/19/2017. The undersigned trustee was appointed on 01/19/2017.
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 gross receipts of \$39,492.21

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$641.91</u>
Bank service fees	<u>\$757.25</u>
Other Payments to creditors	<u>\$760.00</u>
Non-estate funds paid to 3 rd 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>\$37,333.05</u>

¹ The balance on funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursements 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.

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.
6. The deadline for filing non-governmental claims in this case was 07/20/2017 and the deadline for filing government claims was 06/16/2015. 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 \$4,699.22. 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 \$4,699.22, for a total compensation of \$4,699.22². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$329.96, for total expenses of \$329.96.

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

Date: 04/24/2019

By: /s/ Arthur M. Standish
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.

² If 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

Page No: 1

Exhibit A

Case No.: 14-01352-PMF
Case Name: SHENANDOAH VALLEY CONSTRUCTION
For the Period Ending: 4/24/2019

Trustee Name: Arthur M. Standish
Date Filed (f) or Converted (c): 01/19/2017 (c)
§341(a) Meeting Date: 03/24/2017
Claims Bar Date: 07/20/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
1	BANK OF ROMNEY - CKING ACCT - SHENANDOAH VALLEY	\$1.00	\$1.00	\$0.00	FA
2	FIRST BANK- CKING ACCT - MT. JACKSON, VA - SHENANDOAH VALLEY	\$20.00	\$0.00	\$0.00	FA
3	MOXTY 30 ROCK TRUCK (off road) - SHANDOAH VALLEY	\$15,000.00	\$0.00	\$0.00	FA
4	CAT D 25 ROCK TRUCK(off road) - SHENANDOAH VALLEY	\$15,000.00	\$0.00	\$0.00	FA
5	DESKTOP COMPUTER - SHENANDOAH VALLEY	\$100.00	\$0.00	\$0.00	FA
6	GALLION ROLLER - SHENANDOAH VALLEY	\$5,000.00	\$0.00	\$0.00	FA
7	CASE 590 L BACKHOE - SHENANDOAH VALLEY	\$15,000.00	\$0.00	\$0.00	FA
8	CAT 963 TRACK LOADER- SHENANDOAH VALLEY	\$15,000.00	\$0.00	\$0.00	FA
9	CASE DOZER 11504- SHENANDOAH VALLEY	\$30,000.00	\$0.00	\$0.00	FA
10	WACKER/TRENCHER- SHENANDOAH VALLEY	\$5,000.00	\$0.00	\$0.00	FA
11	CASE DOZER 1150- SHENANDOAH VALLEY	\$25,000.00	\$0.00	\$0.00	FA
12	CAT DOZER D8H- SHENANDOAH VALLEY	\$15,000.00	\$0.00	\$0.00	FA
13	KOMATSU- SHENANDOAH VALLEY	\$22,000.00	\$0.00	\$0.00	FA
14	LONG FARM - 980 ACRES - LOG HOUSE; FIVE FARM BUILDINGS (Romney WV) - WHITACRE FARMS, LLC	\$1,666,000.00	\$0.00	\$0.00	FA
Asset Notes: FIRST NATIONAL BANK - LIFT STAY					

FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

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Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
14	BERG FARM - HOUSE w/ 13.16 ACRES - GRANT COUNTY- WHITACRE FARMS, LLC	\$150,000.00	\$0.00	\$0.00	FA
Asset Notes: SECURED BY BRENT/BEVERLY BERG - SURRENDERED					
15	OMPS FARM - 364 ACRES w/ 2 HOOP BARNs; 1 MACHINE SHED - DUNMORE RIDGE (Augusta, WV)- WHITACRE FARMS, LLC	\$910,000.00	\$0.00	\$0.00	FA
Asset Notes: BANK OF ROMNEY LIFT STAY					
16	APARTMENT BUILDING; OFFICE BUILDING; HOUSE w/ 2 ACRES - DUNMORE RIDGE (Romey, WV) - WHITACRE FARMS, LLC	\$345,000.00	\$95,000.00	\$0.00	FA
Asset Notes: SURRENDER BY ORDER 11/14/2016 -DOC#271 BANK OF ROMNEY					
17	130 ACRES DUNMORE RIDGE (Romney WV)- WHITACRE FARMS, LLC	\$390,000.00	\$0.00	\$0.00	FA
Asset Notes: Secured by Harold Parsons Trust					
18	BANK ACCOUNT - WHITACRE FARMS, LLC - BANK OF ROMNEY	\$2,000.00	\$2,000.00	\$0.00	FA
19	CATTLE - 110 HEAD- WHITACRE FARMS, LLC	\$150,000.00	\$0.00	\$0.00	FA
Asset Notes: NOT ON THE 2/16/15 AMENDED SCHEDULES					
20	FARM INVENTORY - HAY, CORN & SOY BEANS- WHITACRE FARMS, LLC	\$117,500.00	\$0.00	\$0.00	FA
Asset Notes: Believed to be part of lien by First National through recorded UCC1 - lift stay order entered 4/27/17					
21	HOUSE w/ 1.5 ACRE (Romney WV) - REACON, INC.	\$150,000.00	\$0.00	\$0.00	FA
Asset Notes: Secured by First United Trust - lift stay 4/27/17 *believed to be the "Keaton House"					
22	CASE EXCAVATOR CX1355SR SN; DAC 151495 - WHITACRE FARMS	\$80,000.00	\$0.00	\$0.00	FA

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INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

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For the Period Ending: 4/24/2019

Trustee Name: Arthur M. Standish
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Claims Bar Date: 07/20/2017

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Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA = § 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Asset Notes: WHITACRE FARMS PER AMENDED SCHEDULES 4/15/15 INITIALLY SCHEDULED REACON, INC.					
Ref. #					
23	2003 DAEWOO EXCAVATOR 225 LCV SN#1075 -REACON, INC.	\$45,000.00	\$0.00	\$0.00	FA
Asset Notes: LISTED ON AMENDED SCHEDULES FILED 4/15/15					
24	2003 VIBROMAX ROLLER 1105 SN#JKC8309405-REACON, INC.	\$25,000.00	\$0.00	\$0.00	FA
Asset Notes: LISTED ON AMENDED SCHEDULES FILED 4/15/15					
25	2005 TAKEUCHI COMPACT LOADER TL150 SN#21501229 - REACON, INC.	\$18,000.00	\$0.00	\$0.00	FA
Asset Notes: LISTED ON AMENDED SCHEDULES FILED 4/15/15					
26	2007 CASE WHEEL LOADER 221E SN#36903 -REACON, INC.	\$25,000.00	\$0.00	\$0.00	FA
Asset Notes: LISTED ON AMENDED SCHEDULES FILED 4/15/15					
27	2007 DOPPSTADT GRINDER DE3060SA SN#W093073246D07032 - REACON, INC.	\$80,000.00	\$0.00	\$0.00	FA
Asset Notes: LISTED ON AMENDED SCHEDULES FILED 4/15/15					
28	2006 TAKEUCHI EXCAVATOR 175 SN#17513227 - REACON, INC.	\$45,000.00	\$0.00	\$0.00	FA
29	CASE LOADER 621D SN#JEF019942 - REACON, INC.	\$20,000.00	\$0.00	\$0.00	FA
Asset Notes: LISTED ON AMENDED SHENANDOAH SCHEDULES FILED 4/15/15 NOT LISTED ON AMENDED SCHEDULES DATED 2/16/15					
30	TAKEUCHI COMPACT LOADER TL250 SN#225000552 - WHITACRE FARMS	\$25,000.00	\$0.00	\$0.00	FA
Asset Notes: WHITACRE FARMS PER AMENDED 4/15/15 SCHEDULES INITIALLY SCHEDULED ON REACON, INC.					
31	CASE SKID STEER 465 SN#N5M404354 - REACON, INC.	\$20,000.00	\$0.00	\$0.00	FA
32	CASE 721 WHEEL LOADER SN#JEE0125599 - REACON, INC.	\$35,000.00	\$0.00	\$0.00	FA

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INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES

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Exhibit A

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Trustee Name: Arthur M. Standish
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§341(a) Meeting Date: 03/24/2017
Claims Bar Date: 07/20/2017

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Value	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA =§ 554(a) abandon.	Sales/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
33	2 - CAT 621 E SCRAPERS - SHENANDOAH VALLEY (u)	\$40,000.00	\$0.00	\$0.00	FA
Asset Notes: PER AMENDED SCHEDULES 2/16/15					
34	VOLVO ROCK TRUCK - SHENANDOAH VALLEY (u)	\$25,000.00	\$0.00	\$0.00	FA
Asset Notes: PER AMENDED SCHEDULES 2/16/15					
35	KOMATSU 220 EXCAVATOR - SHENANDOAH VALLEY (u)	\$15,000.00	\$0.00	\$0.00	FA
Asset Notes: PER AMENDED SCHEDULES 2/16/15					
36	CASE 135 EXCAVATOR - SHENANDOAH VALLEY (u)	\$50,000.00	\$0.00	\$0.00	FA
Asset Notes: PER AMENDED SCHEDULES 2/16/15					
37	LOAN TO W. HURLEY MILLER - SHENANDOAH VALLEY (u)	\$2,000.00	\$2,000.00	\$0.00	FA
Asset Notes: per trustee - not a viable asset due to litigation costs RECEIVABLE					
38	LOAN TO ROYCE SAVILLE - SHENANDOAH VALLEY (u)	\$300,000.00	\$300,000.00	\$0.00	FA
Asset Notes: per trustee - not a viable assets due to litigation costs					
39	3 TRACTS w/5 MOBILE HOMES - WHITACRE FARMS LLC (u)	\$50,000.00	\$50,000.00	\$8,825.00	FA
Asset Notes: sold to Eversoles Enterprises for \$50,000 who made payments to the debtor several years before bankruptcy - balance of purchase price due at closing of PER ORDER ENTERED 4/29/16 DOC#183					
40	CACAPON MOUNTAIN RETREAT 4.253 ACRE - Lot 13 - REACON, INC. (u)	\$19,900.00	\$31,000.00	\$17,000.00	FA
Asset Notes: LOT SOLD PER ORDER 12/4/17 PER AMENDED SCHEDULES 5/5/16 Believed to be unencumbered.					
41	ARMEL PROPERTY - TRACK OF LAND & HOUSE - REACON INC (u)	\$15,000.00	\$15,000.00	\$13,667.21	FA
Asset Notes: initially gifted to Edith Louise Armel by Reacon sold to Eversoles Enterprises for 15,000 with balance due at closing					

**FORM 1
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT
ASSET CASES**

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Exhibit A

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TOTALS (Excluding unknown value)					<u>Gross Value of Remaining Assets</u>
	\$4,977,521.00	\$495,001.00		\$39,492.21	\$0.00

Major Activities affecting case closing:

TFR DRAFTED
 Claims review; work on consolidated TFR
 Returns filed; ready for TFR
 Information to accountant.
 Net sales proceeds received for the sale of Lot 13 Cacapon Mountain Retreat.
 Based on recent correspondence from debtor's counsel, the trustee has determined the effort to collect the potential receivable from Saville (asset #38) and Miller (asset #37) would result in more litigation costs than the estate would see from the collection. Assets are considered fully administered/abandoned.
 Order entered approving sale of Lot 13. Buyers have closing agent who is preparing closing statement, etc. HOA judgment/invoice received. Draft of deed emailed to closing agent for review.
 Received a call from adjoining lot owner re: purchase of property and made a written offer to trustee for \$17,000.
 Call to the Hampshire county sheriff to obtain real property tax; all taxes were paid current the day before, however the clerk was unable to tell me who paid them current.
 Reached out to the Cacapon Mountain Retreat through the Facebook page of the trustee's interest in selling Lot 13; received a return email from the HOA president that there are HOA dues delinquent and a lien on the lot, and that the adjoining lot owner has an interest in purchasing the property.
 Call to realtor Natalie Hoffman (Martinsburg) to inquire of interest to market and sell the property.
 Letter to Hampshire county sheriff's tax office re: bankruptcy filing and interest of the trustee in the Cacapon Mountain Retreat owned by Reacon inc.
 Letter to Tom Fluharty from trustee requesting information on assets.
 Email to Atty Fluharty re: status of Cacapon Mountain property and documentation of loan to Saville.
 Requested information and documentation on A/R on loan to Atty Saville of \$300,000 that is disputed. Requested documentation on bank statements of debtor at the time of conversion.
 No properties remain - lift stay and surrender on all personal and real property.
 Meeting of creditors - counsel disclosed net proceeds from sale of real estate - will send to trustee.

Initial Projected Date Of Final Report (TFR): 03/31/2018

Current Projected Date Of Final Report (TFR): 04/30/2019

/s/ ARTHUR M. STANDISH
 ARTHUR M. STANDISH

FORM 2

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 14-01352-PMF
 Case Name: SHENANDOAH VALLEY CONSTRUCTION
 Primary Taxpayer ID #: **_***5944
 Co-Debtor Taxpayer ID #:
 For Period Beginning: 12/18/2014
 For Period Ending: 4/24/2019

Trustee Name: Arthur M. Standish
 Bank Name: Pinnacle Bank
 Checking Acct #: *****0084
 Account Title:
 Blanket bond (per case limit): \$3,000,000.00
 Separate bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
04/21/2017		THOMAS H. FLUHARTY, COUNSEL FOR DEBTOR	NET SALE PROCEEDS ON SALE OF PROPERTY TO EVERSOLES ON 9/9/2016	*	\$22,492.21		\$22,492.21
	{39}		SALE TO EVERSOLES - NET PROCEEDS \$8,825.00	1210-000			\$22,492.21
	{41}		SALE TO EVERSOLES - NET PROCEEDS \$13,667.21	1210-000			\$22,492.21
05/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$8.20	\$22,484.01
06/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$36.29	\$22,447.72
07/05/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$35.06	\$22,412.66
08/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$36.18	\$22,376.48
09/05/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$72.23	\$22,304.25
10/03/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$34.85	\$22,269.40
10/04/2017		Pinnacle Bank	Refund on August bank fee posted 9/5/2017 - the fees were posted for the incorrect amount	2600-000		(\$36.11)	\$22,305.51
11/02/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$36.00	\$22,269.51
12/04/2017		Pinnacle Bank	Pinnacle Analysis	2600-000		\$34.79	\$22,234.72
01/08/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$35.89	\$22,198.83
01/16/2018		KEATON FRAZER & MILLESON PLLC	NET SALES PROCEEDS FOR SALE OF LOT 13 CACAPON MOUNTAIN RETREAT	*	\$15,652.28		\$37,851.11
	{40}		GROSS SALES PRICE \$17,000.00	1210-000			\$37,851.11
			HOA DELINQUENT FEES \$(760.00)	4120-000			\$37,851.11
			CLOSING AGENT CHARGE TO SELLER \$(150.00)	2500-000			\$37,851.11
			TRANSFER FEE AND CHARGES \$(161.90)	2500-000			\$37,851.11
			2017 REAL ESTATE TAXES \$(275.82)	2820-000			\$37,851.11
02/06/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$48.88	\$37,802.23
03/05/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$55.13	\$37,747.10
03/05/2018	3001	INSURANCE PARTNERS AGENCY INC	BOND ALLOCATION 3/2018 - 3/2019	2300-000		\$28.47	\$37,718.63
03/30/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$60.90	\$37,657.73
04/30/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$58.81	\$37,598.92

SUBTOTALS \$38,144.49 \$604.38

FORM 2

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 14-01352-PMF
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 Co-Debtor Taxpayer ID #:
 For Period Beginning: 12/18/2014
 For Period Ending: 4/24/2019

Trustee Name: Arthur M. Standish
 Bank Name: Pinnacle Bank
 Checking Acct #: *****0084
 Account Title:
 Blanket bond (per case limit): \$3,000,000.00
 Separate bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
05/31/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$60.67	\$37,538.25
06/29/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$58.62	\$37,479.63
07/31/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$60.48	\$37,419.15
08/31/2018		Pinnacle Bank	Pinnacle Analysis	2600-000		\$60.38	\$37,358.77
03/06/2019	3002	INSURANCE PARTNERS AGENCY INC	CHAPTER 7 BLANKENT BANKRUPTCY BOND RENEWAL - #3792896 3/1/2019 - 3/1/2020	2300-000		\$25.72	\$37,333.05

TOTALS:	\$38,144.49	\$811.44	\$37,333.05
Less: Bank transfers/CDs	\$0.00	\$0.00	
Subtotal	\$38,144.49	\$811.44	
Less: Payments to debtors	\$0.00	\$0.00	
Net	\$38,144.49	\$811.44	

For the period of 12/18/2014 to 4/24/2019

Total Compensable Receipts: \$39,492.21
 Total Non-Compensable Receipts: \$0.00
 Total Comp/Non Comp Receipts: \$39,492.21
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$2,159.16
 Total Non-Compensable Disbursements: \$0.00
 Total Comp/Non Comp Disbursements: \$2,159.16
 Total Internal/Transfer Disbursements: \$0.00

For the entire history of the account between 04/19/2017 to 4/24/2019

Total Compensable Receipts: \$39,492.21
 Total Non-Compensable Receipts: \$0.00
 Total Comp/Non Comp Receipts: \$39,492.21
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$2,159.16
 Total Non-Compensable Disbursements: \$0.00
 Total Comp/Non Comp Disbursements: \$2,159.16
 Total Internal/Transfer Disbursements: \$0.00

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 Co-Debtor Taxpayer ID #:
 For Period Beginning: 12/18/2014
 For Period Ending: 4/24/2019

Trustee Name: Arthur M. Standish
 Bank Name: Pinnacle Bank
 Checking Acct #: *****0084
 Account Title:
 Blanket bond (per case limit): \$3,000,000.00
 Separate bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSE	ACCOUNT BALANCES
	\$38,144.49	\$811.44	\$37,333.05

For the period of 12/18/2014 to 4/24/2019

Total Compensable Receipts: \$39,492.21
 Total Non-Compensable Receipts: \$0.00
 Total Comp/Non Comp Receipts: \$39,492.21
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$2,159.16
 Total Non-Compensable Disbursements: \$0.00
 Total Comp/Non Comp Disbursements: \$2,159.16
 Total Internal/Transfer Disbursements: \$0.00

For the entire history of the case between 01/19/2017 to 4/24/2019

Total Compensable Receipts: \$39,492.21
 Total Non-Compensable Receipts: \$0.00
 Total Comp/Non Comp Receipts: \$39,492.21
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$2,159.16
 Total Non-Compensable Disbursements: \$0.00
 Total Comp/Non Comp Disbursements: \$2,159.16
 Total Internal/Transfer Disbursements: \$0.00

/s/ ARTHUR M. STANDISH

ARTHUR M. STANDISH

CLAIM ANALYSIS REPORT

Page No: 1

Exhibit C

Case No. 14-01352-PMF
Case Name: SHENANDOAH VALLEY CONSTRUCTION
Claims Bar Date: 07/20/2017

Trustee Name: Arthur M. Standish
Date: 4/24/2019

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
	ARTHUR M STANDISH, TRUSTEE 707 VIRGINIA ST. EAST, 8TH FLOOR CHARLESTON WV	02/13/2019	Trustee Compensation	Allowed	2100-000	\$0.00	\$4,699.22	\$4,699.22	\$0.00	\$0.00	\$0.00	\$4,699.22
	ARTHUR M STANDISH, TRUSTEE 707 VIRGINIA ST. EAST, 8TH FLOOR CHARLESTON WV	02/13/2019	Trustee Expenses	Allowed	2200-000	\$0.00	\$329.96	\$329.96	\$0.00	\$0.00	\$0.00	\$329.96
1	BANK OF ROMNEY PO Box 876 Romney WV 26757	12/29/2014	General Unsecured 726(a)(2)	Allowed	7100-000	\$0.00	\$93,550.86	\$93,550.86	\$0.00	\$0.00	\$0.00	\$93,550.86

Claim Notes: UNSECURED COMMERCIAL NOTE
(1-1) Money loaned(1-2) Money loaned

2A	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	01/22/2015	State and Local Tax Liens (pre-peti	Allowed	4800-000	\$0.00	\$145.77	\$145.77	\$0.00	\$0.00	\$0.00	\$145.77
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Claim Notes: 2011 PRE PETITION TAX - SECURED - RECORDED 10/18/2012

2B	WV DEPT OF TAX & REVENUE Attn: Eric Wilson P.O. Box 766 Charleston WV 25323-0766	02/13/2019	State and Local Tax Liens (pre-peti	Allowed	4800-000	\$0.00	\$283.98	\$283.98	\$0.00	\$0.00	\$0.00	\$283.98
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Claim Notes: 2011 PRE PETITION - SECURED - RECORDED 1/15/2014

2C	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	01/22/2015	Claims of Governmental Units - 507(Allowed	5800-000	\$0.00	\$40.67	\$40.67	\$0.00	\$0.00	\$0.00	\$40.67
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Claim Notes: PRIORITY - PRE PETITION TAX

CLAIM ANALYSIS REPORT

Page No: 2

Exhibit C

Case No. 14-01352-PMF
Case Name: SHENANDOAH VALLEY CONSTRUCTION
Claims Bar Date: 07/20/2017

Trustee Name: Arthur M. Standish
Date: 4/24/2019

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
2D	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	01/22/2015	General Unsecured 726(a)(2)	Allowed	7100-000	\$0.00	\$172.26	\$172.26	\$0.00	\$0.00	\$0.00	\$172.26
3	INTERNAL REVENUE SERVICE	01/23/2015	Claims of Governmental Units - 507(	Allowed	5800-000	\$0.00	\$14,949.36	\$14,949.36	\$0.00	\$0.00	\$0.00	\$14,949.36

Claim Notes: UNSECURED PRIORITY - PRE PETITION WITHHOLDING AND HEAVY EQUIPMENT

3a	INTERNAL REVENUE SERVICE	01/23/2015	General Unsecured 726(a)(2)	Allowed	7100-000	\$0.00	\$25,732.98	\$25,732.98	\$0.00	\$0.00	\$0.00	\$25,732.98
4	GULL CORPORATION c/o Daniel & Hertzell, Attorneys-at law 130 South Cameron Street Winchester VA 22601	01/29/2015	REAL ESTATE - NON CONSENSUAL 3	Allowed	4120-000	\$0.00	\$109,949.57	\$109,949.57	\$0.00	\$0.00	\$0.00	\$109,949.57

Claim Notes: ABSTRACT OF JUDGMENT FILED 10/29/2013
HAMPSHIRE COUNTY
ACCOUNT OF CHARLES WHITACRE AND SHENANDOAH CONST. FOR WORK/SERVICES ON JOB SITE

5	VIRGINIA DEPARTMENT OF TAXATION PO BOX 2156 Richmond VA 23218	01/30/2015	Claims of Governmental Units - 507(Allowed	5800-000	\$0.00	\$12,173.33	\$12,173.33	\$0.00	\$0.00	\$0.00	\$12,173.33
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Claim Notes: PRIORITY CLAIM FOR 2012/2013/2014 WITHHOLDING - VIRGINIA

5A	VIRGINIA DEPARTMENT OF TAXATION PO BOX 2156 Richmond VA 23218	01/30/2015	General Unsecured 726(a)(2)	Allowed	7100-000	\$0.00	\$4,465.46	\$4,465.46	\$0.00	\$0.00	\$0.00	\$4,465.46
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Claim Notes: UNSECURED WITHHOLDING 2012

CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 14-01352-PMF
Case Name: SHENANDOAH VALLEY CONSTRUCTION
Claims Bar Date: 07/20/2017

Trustee Name: Arthur M. Standish
Date: 4/24/2019

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
6	ECS LTD 14026 Thunderbolt Place Suite 100 Chantilly VA 20151	02/25/2015	General Unsecured 726(a)(2)	Allowed	7100-000	\$0.00	\$12,521.25	\$12,521.25	\$0.00	\$0.00	\$0.00	\$12,521.25

Claim Notes: (6-1) Engineering Consulting Services

7	FIRST UNITED BANK & TRUST PO Box 9 Oakland MD 21550-0009	03/24/2015	Personal Prop and Intang - Consensual	Allowed	4210-000	\$0.00	\$1,258,792.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: UCC 1 FILED ON ALL ASSETS OF THE DEBTOR

8	FIRST UNITED BANK & TRUST PO Box 9 Oakland MD 21550-0009	03/24/2015	Personal Prop and Intang - Consensual	Allowed	4210-000	\$0.00	\$139,422.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: UCC 1 FILED ON ALL DEBTOR ASSETS

9	FIRST UNITED BANK & TRUST PO Box 9 Oakland MD 21550-0009	03/24/2015	Personal Prop and Intang - Consensual	Allowed	4210-000	\$0.00	\$1,115,781.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: UCC 1 FILED ON ALL DEBTOR ASSETS

10	SHENANDOAH COUNTY TREASURER 600 N. Main Street Suite 105 Woodstock VA 22664	04/27/2015	Claims of Governmental Units - 507(Allowed	5800-000	\$0.00	\$146,047.47	\$146,047.47	\$0.00	\$0.00	\$0.00	\$146,047.47
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Claim Notes: PERSONAL PROPERTY TAX FOR PERIOD 2010-2014

10A	SHENANDOAH COUNTY TREASURER 600 N. Main Street Suite 105 Woodstock VA 22664	04/27/2015	General Unsecured 726(a)(2)	Allowed	7100-000	\$0.00	\$75,305.80	\$75,305.80	\$0.00	\$0.00	\$0.00	\$75,305.80
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Claim Notes: UNSECURED

CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 14-01352-PMF
Case Name: SHENANDOAH VALLEY CONSTRUCTION
Claims Bar Date: 07/20/2017

Trustee Name: Arthur M. Standish
Date: 4/24/2019

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
11	BEVERLY BERG 136 Rohrbaugh Lane Moorefield WV 26836	04/27/2015	General Unsecured 726(a)(2)	Allowed	7100-000	\$0.00	\$200,670.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: pursuant to order entered 2/17/16 the surrender property (lift stay filed) is in satisfaction of debt and claim filed in Whitacre Farms (claim #12) - duplicated in Shenandoah case.

12	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	02/17/2016	Other Operating Expenses (includes	Allowed	6950-000	\$0.00	\$33,861.00	\$33,861.00	\$0.00	\$0.00	\$0.00	\$33,861.00
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Claim Notes: WITHHOLDING 2014-2016

13	STUART M PERRY INC 117 Limestone Lane Winchester VA 22602	04/24/2017	General Unsecured 726(a)(2)	Allowed	7100-000	\$0.00	\$80,748.85	\$80,748.85	\$0.00	\$0.00	\$0.00	\$80,748.85
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Claim Notes: SERVICES

14	ANTIETAM TRACTOR & EQUIPMENT 20927 Leitersburg Pike Hagerstown MD 21742	04/26/2017	General Unsecured 726(a)(2)	Allowed	7100-000	\$0.00	\$941.72	\$941.72	\$0.00	\$0.00	\$0.00	\$941.72
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Claim Notes: SERVICES

15	UNITED STATES TRUSTEE (ADMINISTRATIVE) 300 VIRGINIA STREET EAST ROOM 2025 CHARLESTON WV 25301	06/15/2017	U. S. Trustee Quarterly Fees	Allowed	2950-000	\$0.00	\$1,924.79	\$1,924.79	\$0.00	\$0.00	\$0.00	\$1,924.79
500	CACAPON MOUNTAIN RETREAT HOMEOWNERS ASSOCIATION	01/16/2018	Real Estate - Non Consensual	Allowed	4120-000	\$0.00	\$760.00	\$760.00	\$760.00	\$0.00	\$0.00	\$0.00

Claim Notes: DELINQUENT HOMEOWNERS DUES - judgment lien filed

501	HAMPSHIRE COUNTY SHERIFF	01/16/2018	Other State or Local Taxes (post-pe	Allowed	2820-000	\$0.00	\$275.82	\$275.82	\$275.82	\$0.00	\$0.00	\$0.00
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Claim Notes: 2017 REAL ESTATE TAXES

CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 14-01352-PMF
Case Name: SHENANDOAH VALLEY CONSTRUCTION
Claims Bar Date: 07/20/2017

Trustee Name: Arthur M. Standish
Date: 4/24/2019

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
502	HAMPSHIRE COUNTY CLERK	01/16/2018	Costs Re Sale of Property (excludes	Allowed	2500-000	\$0.00	\$161.96	\$161.96	\$161.90	\$0.00	\$0.00	\$0.06

Claim Notes: TRANSFER FEES

503	CLOSING AGENT KEATON FRAZER & MILLESON PLLC	01/16/2018	Costs Re Sale of Property (excludes	Allowed	2500-000	\$0.00	\$150.00	\$150.00	\$150.00	\$0.00	\$0.00	\$0.00
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Claim Notes: CLOSING ATTORNEY CHARGES TO SELLER

504	STEPTOE & JOHNSON PLLC	02/13/2019	Attorney for Trustee Fees (Trustee	Allowed	3110-000	\$0.00	\$5,771.25	\$5,771.25	\$0.00	\$0.00	\$0.00	\$5,771.25
505	WOOMER NISTENDIRK & ASSOCIATES Robert Nistendirk, CPA 231 Capitol St Charleston WV 25301	02/13/2019	Accountant for Trustee Fees (Other	Allowed	3410-000	\$0.00	\$2,500.85	\$2,500.85	\$0.00	\$0.00	\$0.00	\$2,500.85
1001	CNH INDUSTRIAL CAPITAL AMERICA LLC P O BOX 3600 LANCASTER PA 17604	03/22/2019	Personal Prop and Intang - Consensual	Allowed	4210-000	\$4,186.08	\$4,186.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: REACON INC CLAIM

EQUIPMENT - SECURED UCC (lift stay)

1002	INTERNAL REVENUE SERIVCE	03/22/2019	Claims of Governmental Units - 507(Allowed	5800-000	\$6,424.74	\$6,424.74	\$6,424.74	\$0.00	\$0.00	\$0.00	\$6,424.74
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Claim Notes: REACON INC CLAIM

PREPETITION CORPORATE TAX

1002A	INTERNAL REVENUE SERIVCE	03/22/2019	General Unsecured 726(a)(2)	Allowed	7100-000	\$544.74	\$544.74	\$544.74	\$0.00	\$0.00	\$0.00	\$544.74
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Claim Notes: REACON INC CLAIM

1003	FIRST UNITED BANK & TRUST	03/22/2019	Real Estate - Consensual Liens	Allowed	4110-000	\$1,258,732.80	\$1,258,732.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: REACON INC CLAIM

SECURED - DEED OF TRUST - LONG FARM

CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 14-01352-PMF
Case Name: SHENANDOAH VALLEY CONSTRUCTION
Claims Bar Date: 07/20/2017

Trustee Name: Arthur M. Standish
Date: 4/24/2019

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
1004	FIRST UNITED BANK & TRUST	03/22/2019	Real Estate - Consensual Liens	Allowed	4110-000	\$139,422.55	\$139,422.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: REACON INC CLAIM
SECURED DEED OF TRUST

1005	FIRST UNITED BANK & TRUST	03/22/2019	Real Estate - Consensual Liens	Allowed	4110-000	\$115,481.53	\$115,481.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: REACON INC CLAIM
SECURED DEED OF TRUST

1006	INTERNAL REVENUE SERIVCE	03/22/2019	Income Taxes - Internal Revenue Ser 2	Allowed	2810-000	\$2,360.30	\$2,360.30	\$2,360.30	\$0.00	\$0.00	\$0.00	\$2,360.30
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Claim Notes: REACON INC CLAIM
POST PETITION CORPORATE TAX

2001	THE BANK OF ROMNEY	03/22/2019	Real Estate - Consensual Liens	Allowed	4110-000	\$292,770.27	\$292,770.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: WHITACRE FARMS CLAIM
SECURED - DEED OF TRUST & ATTORNEY FEES

2002	THE BANK OF ROMNEY	03/22/2019	General Unsecured 726(a)(2)	Allowed	7100-000	\$401,224.86	\$401,224.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: WHITACRE FARMS CLAIM
SECURED DEED OF TRUST - DUNMORE RIDGE ROAD

2003	THE BANK OF ROMNEY	03/22/2019	Real Estate - Consensual Liens	Allowed	4110-000	\$797,520.03	\$797,520.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: WHITACRE FARMS CLAIM
SECURED DEED OF TRUST & ATTORNEY FEES

2004	WV STATE TAX & REVENUE Legal Division/Bankruptcy Unit P.O. Box 766 Charleston WV 25323-0766	03/22/2019	State and Local Tax Liens (pre-peti	Allowed	4800-000	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
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Claim Notes: WHITACRE FARMS CLAIM
PASS THROUGH TAX 2006-2013

CLAIM ANALYSIS REPORT

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Exhibit C

Case No. 14-01352-PMF
Case Name: SHENANDOAH VALLEY CONSTRUCTION
Claims Bar Date: 07/20/2017

Trustee Name: Arthur M. Standish
Date: 4/24/2019

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
2004A	WV STATE TAX & REVENUE Legal Division/Bankruptcy Unit P.O. Box 766 Charleston WV 25323-0766	03/22/2019	General Unsecured 726(a)(2)	Allowed	7100-000	\$2,520.00	\$2,520.00	\$2,520.00	\$0.00	\$0.00	\$0.00	\$2,520.00

Claim Notes: WHITACRE FARMS CLAIM
PASS THROUGH TAX

2005	INTERNAL REVENUE SERIVCE	03/22/2019	Internal Revenue Service Tax Liens	Withdrawn	4300-000	\$758.13	\$758.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: WHITACRE FARMS CLAIM

2006	FIRST UNITED BANK & TRUST	03/22/2019	Real Estate - Consensual Liens	Allowed	4110-000	\$125,887,932.80	\$125,887,932.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: WHITACRE FARMS CLAIM
SECURED DEED OF TRUST

2007	FIRST UNITED BANK & TRUST	03/22/2019	Personal Prop and Intang - Consensual	Allowed	4210-000	\$139,422.55	\$139,422.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: WHITACRE FARMS CLAIM
SECURED UCC

2008	FIRST UNITED BANK & TRUST	03/22/2019	Real Estate - Consensual Liens	Allowed	4110-000	\$1,115,481.53	\$1,115,481.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: WHITACRE FARMS CLAIM
SECURED DEED OF TRUST

2009	BEVERLY BERG	03/22/2019	Real Estate - Consensual Liens	Amended	4110-000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: WHITACRE FARMS CLAIM
AMENDED BY 12

2010	INTERNAL REVENUE SERIVCE	03/22/2019	Other Operating Expenses (includes	Allowed	6950-000	\$550.00	\$550.00	\$550.00	\$0.00	\$0.00	\$0.00	\$550.00
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Claim Notes: WHITACRE FARMS CLAIM
POST PETITION ADMIN EXPENSE - HEAVY VEHICLE TAX

CLAIM ANALYSIS REPORT

Case No. 14-01352-PMF
 Case Name: SHENANDOAH VALLEY CONSTRUCTION
 Claims Bar Date: 07/20/2017

Trustee Name: Arthur M. Standish
 Date: 4/24/2019

Claim No.:	Creditor Name	Claim Date	Claim Class	Claim Status	Uniform Tran Code	Scheduled Amount	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
2011	ANDREW P HILL ESQ ON BEHALF OF HAROLD AND CAROLL OMPS 302 W. BOSCAWEN ST. WINCHESTER VA 22601	03/22/2019	Real Estate - Consensual Liens	Allowed	4110-000	\$397,216.67	\$397,216.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: WHITACRE FARMS CLAIM
 SECURED DEED OF TRUST

2012	BEVERLY BERG 136 ROHRBAUGH LANE MOOREFIELD VA 28636	03/22/2019	Real Estate - Consensual Liens	Disallowed	4110-000	\$483,840.77	\$483,840.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: DUPLICATE
 WHITACRE FARMS CLAIM
 SECURED DEED OF TRUST - NOTE: PER ORDER ENTERED DOC #95 - AGREED ORDER AS SATISFACTION OF ALL DEBT

134,389,521.80 \$640,863.96 \$1,347.72 \$0.00 \$0.00 \$639,516.24

Case No. 14-01352-PMF
Case Name: SHENANDOAH VALLEY CONSTRUCTION
Claims Bar Date: 07/20/2017

Trustee Name: Arthur M. Standish
Date: 4/24/2019

CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Accountant for Trustee Fees (Other	\$2,500.85	\$2,500.85	\$0.00	\$0.00	\$0.00	\$2,500.85
Attorney for Trustee Fees (Trustee	\$5,771.25	\$5,771.25	\$0.00	\$0.00	\$0.00	\$5,771.25
Claims of Governmental Units - 507(	\$179,635.57	\$179,635.57	\$0.00	\$0.00	\$0.00	\$179,635.57
Costs Re Sale of Property (excludes	\$311.96	\$311.96	\$311.90	\$0.00	\$0.00	\$0.06
General Unsecured 726(a)(2)	\$898,399.17	\$296,503.92	\$0.00	\$0.00	\$0.00	\$296,503.92
Income Taxes - Internal Revenue Ser 2	\$2,360.30	\$2,360.30	\$0.00	\$0.00	\$0.00	\$2,360.30
Internal Revenue Service Tax Liens	\$758.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Operating Expenses (includes	\$34,411.00	\$34,411.00	\$0.00	\$0.00	\$0.00	\$34,411.00
Other State or Local Taxes (post-pe	\$275.82	\$275.82	\$275.82	\$0.00	\$0.00	\$0.00
Personal Prop and Intang - Consensual	\$2,657,605.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Real Estate - Consensual Liens	\$130,488,398.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Real Estate - Non Consensual	\$760.00	\$760.00	\$760.00	\$0.00	\$0.00	\$0.00
REAL ESTATE - NON CONSENSUAL 3	\$109,949.57	\$109,949.57	\$0.00	\$0.00	\$0.00	\$109,949.57
State and Local Tax Liens (pre-peti	\$1,429.75	\$1,429.75	\$0.00	\$0.00	\$0.00	\$1,429.75
Trustee Compensation	\$4,699.22	\$4,699.22	\$0.00	\$0.00	\$0.00	\$4,699.22
Trustee Expenses	\$329.96	\$329.96	\$0.00	\$0.00	\$0.00	\$329.96
U. S. Trustee Quarterly Fees	\$1,924.79	\$1,924.79	\$0.00	\$0.00	\$0.00	\$1,924.79

TRUSTEE’S PROPOSED DISTRIBUTION

Case No.: 3:14-BK-01352
 Case Name: SHENANDOAH VALLEY CONSTRUCTION
 Trustee Name: Arthur M. Standish

Balance on hand: \$37,333.05

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Amount
2A	WV DEPT OF TAX & REVENUE	\$145.77	\$145.77	\$0.00	\$0.00
2B	WV DEPT OF TAX & REVENUE	\$283.98	\$283.98	\$0.00	\$0.00
4	GULL CORPORATION	\$109,949.57	\$109,949.57	\$0.00	\$22,106.98
7	FIRST UNITED BANK & TRUST	\$1,258,792.80	\$0.00	\$0.00	\$0.00
8	FIRST UNITED BANK & TRUST	\$139,422.55	\$0.00	\$0.00	\$0.00
9	FIRST UNITED BANK & TRUST	\$1,115,781.53	\$0.00	\$0.00	\$0.00
500	CACAPON MOUNTAIN RETREAT HOMEOWNERS ASSOCIATION	\$760.00	\$760.00	\$760.00	\$0.00
1001	CNH INDUSTRIAL CAPITAL AMERICA LLC	\$4,186.08	\$0.00	\$0.00	\$0.00
1003	FIRST UNITED BANK & TRUST	\$1,258,732.80	\$0.00	\$0.00	\$0.00
1004	FIRST UNITED BANK & TRUST	\$139,422.55	\$0.00	\$0.00	\$0.00
1005	FIRST UNITED BANK & TRUST	\$115,481.53	\$0.00	\$0.00	\$0.00
2001	THE BANK OF ROMNEY	\$292,770.27	\$0.00	\$0.00	\$0.00
2003	THE BANK OF ROMNEY	\$797,520.03	\$0.00	\$0.00	\$0.00

2004	WV STATE TAX & REVENUE	\$1,000.00	\$1,000.00	\$0.00	\$0.00
2005	INTERNAL REVENUE SERVICE	\$758.13	\$0.00	\$0.00	\$0.00
2006	FIRST UNITED BANK & TRUST	\$125,887,932.80	\$0.00	\$0.00	\$0.00
2007	FIRST UNITED BANK & TRUST	\$139,422.55	\$0.00	\$0.00	\$0.00
2008	FIRST UNITED BANK & TRUST	\$1,115,481.53	\$0.00	\$0.00	\$0.00
2009	BEVERLY BERG	\$0.00	\$0.00	\$0.00	\$0.00
2011	ANDREW P HILL ESQ	\$397,216.67	\$0.00	\$0.00	\$0.00
2012	BEVERLY BERG	\$483,840.77	\$0.00	\$0.00	\$0.00

Total to be paid to secured creditors: \$22,106.98
Remaining balance: \$15,226.07

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

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
ARTHUR M STANDISH, TRUSTEE, Trustee Fees	\$4,699.22	\$0.00	\$4,699.22
ARTHUR M STANDISH, TRUSTEE, Trustee Expenses, Expenses	\$329.96	\$0.00	\$329.96
STEPTOE & JOHNSON PLLC, Attorney for Trustee Fees	\$5,771.25	\$0.00	\$5,771.25
WOOMER NISTENDIRK & ASSOCIATES, Accountant for Trustee Fees	\$2,500.85	\$0.00	\$2,500.85
UNITED STATES TRUSTEE, U.S. Trustee Quarterly Fees	\$1,924.79	\$0.00	\$1,924.79

Total to be paid for chapter 7 administrative expenses: \$15,226.07
Remaining balance: \$0.00

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

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: INTERNAL REVENUE SERVICE, Other	\$550.00	\$0.00	\$0.00

Operating Expenses			
Other: INTERNAL REVENUE SERVICE, Other Operating Expenses	\$33,861.00	\$0.00	\$0.00

Total to be paid to prior chapter administrative expenses: _____ \$0.00
Remaining balance: _____ \$0.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$179,635.57 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Payment
2C	WV DEPT OF TAX & REVENUE	\$40.67	\$0.00	\$0.00
3	INTERNAL REVENUE SERVICE	\$14,949.36	\$0.00	\$0.00
5	VIRGINIA DEPARTMENT OF TAXATION	\$12,173.33	\$0.00	\$0.00
10	SHENANDOAH COUNTY TREASURER	\$146,047.47	\$0.00	\$0.00
1002	INTERNAL REVENUE SERVICE	\$6,424.74	\$0.00	\$0.00

Total to be paid to priority claims: _____ \$0.00
Remaining balance: _____ \$0.00

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 \$296,503.92 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 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
1	BANK OF ROMNEY	\$93,550.86	\$0.00	\$0.00
2D	WV DEPT OF TAX & REVENUE	\$172.26	\$0.00	\$0.00
3a	INTERNAL REVENUE SERVICE	\$25,732.98	\$0.00	\$0.00
5A	VIRGINIA DEPARTMENT OF	\$4,465.46	\$0.00	\$0.00

	TAXATION			
6	ECS LTD	\$12,521.25	\$0.00	\$0.00
10A	SHENANDOAH COUNTY TREASURER	\$75,305.80	\$0.00	\$0.00
11	BEVERLY BERG	\$0.00	\$0.00	\$0.00
13	STUART M PERRY INC	\$80,748.85	\$0.00	\$0.00
14	ANTIETAM TRACTOR & EQUIPMENT	\$941.72	\$0.00	\$0.00
1002A	INTERNAL REVENUE SERIVCE	\$544.74	\$0.00	\$0.00
2002	THE BANK OF ROMNEY	\$0.00	\$0.00	\$0.00
2004A	WV STATE TAX & REVENUE	\$2,520.00	\$0.00	\$0.00

Total to be paid to timely general unsecured claims: \$0.00
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: NONE

Total to be paid to tardily filed 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: NONE

Total to be paid for subordinated claims: \$0.00
Remaining balance: \$0.00

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

IN RE: SHENANDOAH VALLEY CONSTRUCTION, REACON, INC., WHITACRE FARMS, LLC, <p style="text-align: right;">Debtor.</p>	CHAPTER 7 CASE NO. 3:14-BK-01352 HONORABLE Patrick M. Flatley
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**TRUSTEE'S APPLICATION FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

Pursuant to 11 U.S.C. Section 330, the undersigned Trustee hereby requests compensation in the amount of \$4,699.22 and reimbursement of expenses in the amount of \$329.96 for this case. The Trustee has, by prior authorization, received no such compensation and no such reimbursement of expenses.

COMPUTATION OF COMPENSATION AND EXPENSES

Total disbursements to other than debtor will be \$39,492.21

Pursuant to 11 U.S.C. Section 326, compensation to the trustee is computed as follows:

(For cases filed on or after October 23, 1994)

Receipts	<u>\$39,492.21</u>	25% of first 5,000	<u>\$1,250.00</u>
Less	-5,000.00	(\$1250.00 Max)	
Balance	<u>\$34,492.21</u>	10% of next 45,000	<u>\$3,449.22</u>
Less	-45,000.00	(\$4500.00 Max)	
Balance	<u>\$0.00</u>	5% of next 950,000	<u>\$0.00</u>
Less	-950,000.00	(\$47,500.00 Max)	
Balance	<u>\$0.00</u>	3% of balance	<u>\$0.00</u>

TOTAL COMPENSATION REQUESTED \$4,699.22

TRUSTEE EXPENSES (ITEMIZED):

TOTAL EXPENSES CLAIMED \$329.96

TOTAL REQUESTED FEES AND EXPENSES \$5,029.18

WHEREFORE, the Trustee request this application be approved by the Court and that the Trustee be awarded \$4,699.22 as compensation and \$329.96 for reimbursement of expenses. The Trustee certifies that no payments have been made or promised to his/her for services rendered in any capacity in this case. No agreement or understanding exists between the Trustee and any other person or entity, other than her law firm, for sharing compensation or to be received.

Dated: April 24, 2019

/s/ Arthur M. Standish

Arthur M. Standish, Trustee
Chapter 7 Trustee
707 Virginia St. E
17th Floor
Charleston, WV 25301
Telephone: (304) 353-8135

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

In The Matter Of

Case No. 14-01352

Case No. 14-01353

Case No. 14-01312

**SHENANDOAH VALLEY CONSTRUCTION,
REACON, INC.,
WHITACRE FARMS, LLC,**

Debtors.

FINAL APPLICATION FOR TRUSTEE COMPENSATION

TO THE HONORABLE PATRICK M. FLATLEY, U.S. BANKRUPTCY JUDGE:

SUMMARY

Shenandoah Valley Construction, Reacon, Inc. and Whitacre Farms, LLC, Debtors, each filed a Chapter 11 and Chapter 12 respectively, on December 18, 2014, and were substantively and administratively consolidated by order entered July 15, 2015 [Doc# 73], and converted to a Chapter 7 on January 19, 2017. Arthur M. Standish was appointed as the Chapter 7 Trustee in regard to the above-referenced bankruptcy estate on or about January 19, 2017. This is the final application for Trustee fees and expenses.

The application of Arthur M. Standish, Chapter 7 Trustee of the above-named debtor, respectfully represents that he has incurred the following expenses which he deems fair and reasonable and requests payment of the same:

AMSTANDISH

04/21/17	Work on asset issues	2.50
05/01/17	Work on asset issues	2.00
05/08/17	Work on asset issues	2.00
05/17/17	Review April 2017 bank statement	0.25
05/23/17	Review of assets; email to debtor's counsel re: Capon Mountain Retreat	1.00
06/23/17	Review May bank statement	0.25
06/30/17	Review account information	2.00
07/20/17	Work on asset liquidation issues	2.00

07/21/17	Review of remaining assets and review of local realtors to sell property; email to debtor's counsel requesting information	2.50
07/28/17	Review June bank statement	0.25
08/07/17	Work on liquidating case asses	2.00
08/09/17	Review asset abandonment	2.00
08/11/17	Call to Tom Fluharty, debtor's counsel, RE: Outstanding issues	0.25
08/21/17	Review July bank statement	0.25
09/08/17	Work on sale of asset issues	2.00
09/11/17	Work on asset issues in case	2.00
09/15/17	Work on asset review; draft letter to Tom Fluharty re: requesting information	1.00
09/15/17	Work on sale of asset issues	2.00
09/19/17	Review August bank statement	0.25
09/21/17	Work on obtaining asset information from debtor's counsel	2.00
09/25/17	Draft letter to the Hampshire county sheriff tax dept re: bankruptcy trustee's interest in Cacapone Mountain Retreat	0.50
10/04/17	Work on liquidating asset	2.00
10/17/17	Call with interested buyer of lot 13 in Cacapon Mountain Retreat; review email offer and email from HOA re: outstanding dues; review of Hampshire county tax tickets and request lien search	2.00
10/17/17	Work on sale of real estate issues	2.00
10/18/17	Work with abstractor to get lien search conducted on Cacapon Mountain lot; Work on lien issues	4.00
10/20/17	Review September bank statement	0.25
11/20/17	Review October bank statement	0.25
12/04/17	Review order approving sale of Cacapon Mountain Retreat; email to buyer re: same; draft deed to Lot 13 and buyer/seller closing statement	2.50
12/07/17	Revise Lot 13 Deed and email to closing agent	0.25
12/13/17	Revise deed; call with abstractor re: deeds of trust and	1.50

	review of same; email closing agent with confirmation that trust deed is not on subject property	
12/18/17	Review November bank statement	0.25
01/03/18	Revise deed and send to closing atty for review	0.50
01/08/18	Work on closing date and settlement	1.50
01/09/18	Work on closing issues with buyer attorney	1.00
01/09/18	Work on closing issues	2.00
01/12/18	Work on closing issues	2.00
01/26/18	Review December bank statement	0.25
02/07/18	Work on obtaining financial documentation for the accountant; email to debtor's counsel and research the bankruptcy schedules and dockets	2.00
02/12/18	Review January 2018 bank statement	0.25
03/08/18	Review February bank statement	0.25
04/20/18	Review March bank statement	0.25
04/27/18	Work on obtaining copies of deeds of property sold for accountant	1.00
04/30/18	Call to Hampshire County clerk re: deeds	0.50
05/01/18	Call with Hampshire county clerk re: deeds; draft letter and check request for copies	2.00
05/22/18	Review of deeds received from Hampshire county clerk conveying mobile home property to Reacon and then to Whitacre Farms; email to accountant re: same	2.00
05/24/18	Work on request for deed copies from Hampshire county	1.00
06/20/18	Review April bank statement	0.25
06/20/18	Review May bank statement	0.25
07/16/18	Review June bank statement	0.25
07/30/18	Work on final report issues	2.00
08/06/18	Review tax returns	2.00
08/13/18	Review July bank statement	0.25

09/10/18	Work on claims review for final report	2.00
09/14/18	Review August bank statement	0.25
10/19/18	Review September bank statement	0.25
11/19/18	Review October bank statement	0.25
12/10/18	Review November bank statement	0.25
01/18/19	Review December bank statement	0.25
02/11/19	Review January bank statement	0.25

Expenses of Trustee

Outside Printing Costs: Hampshire County Clerk: Copy of deeds	13.50
Filing Fees	181.00
Postage	73.78
Courier Service	59.18
Photocopying Charges	2.50

TOTAL TRUSTEE EXPENSES: \$329.96

/s/ Arthur M. Standish

 Arthur M. Standish

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA

In the Matter of:

Shenandoah Valley Construction and
Whitacre Farms, LLC, and
Reacon, Inc.

Case No. 14-01352
Chapter 7

Debtors.

APPLICATION FOR ACCOUNTANTS' FEES – FINAL

TO THE HONORABLE PATRICK M. FLATLEY, U.S. BANKRUPTCY JUDGE:

The application of Robert L. Nistendirk and the accounting firm of Woomer, Nistendirk & Associates, PLLC, accountants for Arthur M. Standish, Trustee for the Debtor named above, respectfully represent:

The Debtors filed their Voluntary Petition under Chapter 11 of the Bankruptcy Code on December 18, 2014. The case was converted to Chapter 7 on January 19, 2017. By order entered on February 01, 2018, this Court approved the employment of Robert L. Nistendirk and the accounting firm of Woomer, Nistendirk & Associates, PLLC as accountants for the Trustee.

Woomer, Nistendirk & Associates, PLLC hereby requests approval of hourly fees in the amount of \$2,500.85 for services rendered from February 07, 2018 to August 07, 2018 as shown in the detailed itemization of time and services attached hereto. Applicant represents that it rendered timely, extensive and thorough services in accordance with requirements of this case and to enable prompt administration.

Woomer, Nistendirk & Associates, PLLC seeks compensation in accordance with the provisions of 11 U.S.C. §330, which provides that following notice and a hearing the Court may award reasonable compensation for actual, necessary services rendered by a properly employed professional person, and for reimbursement of actual, necessary expenses.

The requested compensation is the usual and customary compensation charged by certified public accountants in this District for representation in bankruptcy and non-bankruptcy matters and is consistent with comparably skilled practitioners in this District.

The professionals and paraprofessionals at Woomer, Nistendirk & Associates, PLLC who rendered these services to the Trustee, and their respective titles and hourly rates billed during the period covered by this Application are as follows:

Robert L. Nistendirk	Partner	\$210.00
Jane Cheely	Partner	\$190.00
Kim Foster	Senior Accountant	\$115.00

Billing rates are adjusted January 1st of each year.

The services rendered by Woomer, Nistendirk & Associates, PLLC in this matter include preparation of federal and state income tax returns on behalf of the Trustee for the Debtors in compliance with Federal and state regulations.

This application was submitted to the Trustee for review and approval. By forwarding the application to the Office of the U.S. Trustee and the Bankruptcy Court, it is hereby assumed the Trustee has reviewed and approved the application.

This is the only fee application that will be filed in this case.

WOOMER, NISTENDIRK & ASSOCIATES, PLLC

Certified Public Accountants

231 Capitol Street, Suite 400
Charleston, WV 25301

304-342-2006
www.wnacpas.com

Shenandoah Valley Construction et. al. (7)
c/o Arthur M. Standish, Trustee
PO Box 1588
Charleston, WV 25326-1588

Invoice: 14570
Invoice Date: August 8, 2018
For Services Through: August 8, 2018

<u>Date</u>	<u>Staff</u>	<u>Description of Services</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
02/07/2018	Cheely	Review forms I and II and information for case, questions and information request to Susan Oxley	0.67	190.00	127.30
02/07/2018	Cheely	Print and review additional information for tax returns	0.25	190.00	47.50
03/12/2018	Cheely	Review information and request additional documents for extension	0.67	190.00	127.30
03/13/2018	Cheely	Go over information with Bob for extensions	0.50	190.00	95.00
03/13/2018	Nistendirk	Emails, analysis, T Fluharty, re prior year returns and 2017/2018 income tax filing requirements	0.50	210.00	105.00
03/13/2018	Foster	Worked on 2017 extension	0.25	115.00	28.75
03/16/2018	Oxley	Scan form 7004	0.08	70.00	5.60
05/24/2018	Foster	Worked on Reacon 2017 tax return	0.83	115.00	95.45
06/06/2018	Foster	Worked on Reacon Inc's 2017 tax return and allocating net sales proceeds between Reacon & Whitacre.	1.42	115.00	163.30
06/12/2018	Foster	Worked on 2017 Whitacre return - 135 and 2018 Reacon return 65.	3.33	115.00	382.95
07/11/2018	Nistendirk	2018 income tax returns; letters to shareholders	0.25	210.00	52.50
07/12/2018	Foster	Made changes to trustee letters & tax returns for 2018 for Reacon to extend the short tax year to June 30, 3018 (discounted below)	0.58	115.00	66.70
2017 Federal and state income tax returns subtotal			<u>9.33</u>		<u>1,297.35</u>
03/14/2018	Cheely	Review and e-file extension	0.25	190.00	47.50
06/25/2018	Cheely	Review returns for Reacon for 2017	1.00	190.00	190.00
06/26/2018	Cheely	Review 2017 returns	2.00	190.00	380.00
06/26/2018	Cheely	Review 2018 returns	1.00	190.00	190.00
07/11/2018	Nistendirk	2017 income tax returns; letters to shareholders	0.25	210.00	52.50
07/30/2018	Oxley	Process 2017 & 2018 1120S; scan workpapers	2.08	70.00	145.60

WOOMER, NISTENDIRK & ASSOCIATES, PLLC

08/01/2018	Cheely	Proof 2017 and 2018 short-year returns	0.50	190.00	95.00
08/01/2018	Cheely	Proof returns	0.08	190.00	15.20
08/02/2018	Cheely	Finish proofing returns, change K-1s, initial was incorrect on one K-1	0.50	190.00	95.00
08/06/2018	Oxley	Mail and scan 2017 & 2018 1120S; letter from Trustee	0.17	70.00	11.90
08/07/2018	Cheely	Respond to Susan Oxley regarding settlements reported on 2017 and 2018 returns and prior year returns to be prepared by Tom Fluharty	0.25	190.00	47.50
2018 Federal and state income tax returns subtotal			<u>8.08</u>		<u>1,270.20</u>

Billed Time & Expenses	\$2,567.55
Above-referenced and Additional Discounts	(66.70)
Invoice Total	<u>\$2,500.85</u>

Make checks payable to: Woomer, Nistendirk & Associates

STATE OF WEST VIRGINIA,
COUNTY OF KANAWHA, TO-WIT:

Robert L. Nistendirk of Woomer, Nistendirk & Associates, PLLC, being first duly sworn,
says:

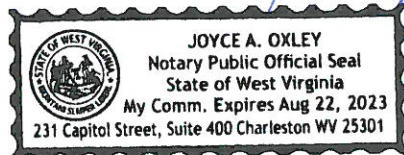
I am the applicant above-named, I have read the application above and the same is true to the best
of my knowledge, information and belief.

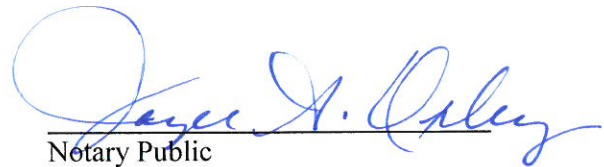
No agreement or understanding, in any form or guise, exists between me and any other
person for a division of the compensation paid to me in this proceeding.

Compensation is based on the customary compensation charged by comparably skilled
practitioners in cases other than cases under Title 11.


Applicant

Taken, subscribed and sworn to before me, this 9 day of August, 2018.
My commission expires: 08/22/2023




Notary Public



TAX ID # 55-0286140
PHONE: (304) 933-8000
www.step toe-johnson.com

In The Matter Of

Case No. 14-01352
Case No. 14-01353
Case No. 14-01312

**SHENANDOAH VALLEY CONSTRUCTION,
REACON, INC.,
WHITACRE FARMS, LLC,**

Debtors.

**Applicant: Step toe & Johnson PLLC
Counsel for Trustee**

SUMMARY SHEET – FINAL FEE APPLICATION

	Fees Previously Requested:	\$0
	Fees Previously Awarded:	\$0
	Expenses Previously Requested:	\$0
	Fees Previously Awarded:	\$0
	CURRENT APPLICATION:	
	Fees Requested:	\$5,771.25
	Expenses Requested:	\$0
	Total:	\$5,771.25

NAME OF PROFESSIONALS/ PARAPROFESSOINALS	HOURS BILLED CURRENT APPLICATION	RATE	TOTAL
Members			
A. Standish	7.0	\$330.00	\$2,310.00
S. Ellis	1.0	\$330.00	\$ 330.00
M. Funk	3.75	\$330.00	\$1,237.50
Associates			
T. Carpenter	4.50	\$210.00	\$945.00
Paraprofessionals			
Susan Oxley	4.50	\$165.00	\$742.50
DeAnn Bartles	1.25	\$165.00	\$206.25
	Blended Hourly Rate: (except paraprofessionals)		\$296.77

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF WEST VIRGINIA

In The Matter Of

Case Number 14-01352
Chapter 7 Liquidation

**SHENANDOAH VALLEY CONSTRUCTION,
WHITACRE FARMS, LLC,
REACON, INC.,**

Debtors.

FINAL APPLICATION FOR ATTORNEY FEE

TO THE HONORABLE FRANK W. VOLK, U.S. BANKRUPTCY JUDGE:

NARRATIVE SUMMARY

Shenandoah Valley Construction, Whitacre Farms, LLC and Reacon, Inc., Debtors, each filed a Chapter 11 on December 18, 2014, and were substantively and administratively consolidated by order entered July 15, 2015 [Doc# 73], and converted to a Chapter 7 on January 19, 2017.

Arthur M. Standish was appointed Chapter 7 Trustee on or about January 19, 2017.

The Trustee filed an application to employ counsel for the Trustee on April 19, 2017, and by order entered on May 8, 2017, this court approved the Trustee's application to employ Arthur M. Standish and the firm of Steptoe & Johnson PLLC as counsel for the trustee. Steptoe & Johnson hereby requests approval of hourly fees in the amount of \$5,771.25 for services rendered and costs incurred in the amount of \$0.00 from April 19, 2017 through February 1, 2019, as shown below, as the final application for fees and expenses. Steptoe & Johnson PLLC seeks compensation in accordance with the provisions of 11 U.S.C. §330:

SELLIS

10/18/17	Begin work on sale motion	0.25
10/25/17	Review lien search	0.25
10/26/17	Follow up on sale motion	0.25
01/08/18	Review closing statement and Whitacre judgment	0.25

SARAH C. ELLIS 1.00 HOURS @ \$330.00 TOTAL \$330.00

ASTANDISH

10/27/17	Review sale of real estate pleadings and revised	2.00
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11/07/17	Review and revised sale of real estate pleadings	3.00
01/08/18	Review deed issues and status and priority of lien issues prior to closing	2.00

ARTHUR M. STANDISH 7.00 HOURS @ \$330.00 TOTAL \$2,310.00

MJFUNK

04/24/17	Review First United Stay Lift Motion and attachments; Review schedules and identify collateral; Review entity status and UCC filings on WV and VA websites	2.50
04/25/17	E-mail to Trustee re: First United stay lift motion and potential issues	1.25

MICHAEL J. FUNK 3.75 HOURS @ \$330.00 TOTAL \$1,237.50

TCARPENTER

10/24/17	Draft motion to approve the sale of certain assets of the estate	3.00
10/24/17	Review schedules, negotiations with purchaser, and recorded lien against property of the estate	1.00
10/26/17	Revise motion to approve the sale of certain assets of the estate	0.50

TYLER CARPENTER 4.50 HOURS @ \$210.00 TOTAL \$945.00

DBARTLES

10/23/17	Current owner lien search	0.50
10/24/17	Email current owner lien search and documents to Trustee	0.25
12/13/17	Email from/to Susan Oxley and trustee re: deed of trust	0.25
12/13/17	Telephone call to title abstractor in Hampshire County re: obtain copy of deed of trust	0.25

DEANN BARTLES 1.25 HOURS @ \$165.00 TOTAL \$206.25

SOXLEY

04/19/17	Draft application to employ attorney and filed ECMF with the court	1.25
04/20/17	Draft application to employ accountant and email for approval	1.25
10/31/17	Revised motion to sell, drafted proposed order and	1.00

sent to Atty Standish for approval

11/08/17 Prepared motion, notice and order to sell Cacapon Mountain property; file ECMF with the court and copies to parties 0.75

01/05/18 Revise deed and forward to closing agent 0.25

SUSAN OXLEY 4.50 HOURS @ \$165.00 TOTAL \$742.50

TOTAL FEES \$5,771.25

TOTAL COSTS \$0.00

TOTAL ATTORNEY FEES AND EXPENSES: \$5,771.25

/s/ Arthur M. Standish

Arthur M. Standish, Chapter 7 Trustee