

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

In re: § Case No. 3:22-BK-00548
§
ELDON B. MORELAND §
§
§
§
Debtor §

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 12/13/2022. The undersigned trustee was appointed on 12/13/2022.
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 \$180,520.00

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>\$0.00</u>
Administrative expenses	<u>\$17,986.17</u>
Bank service fees	<u>\$0.00</u>
Other Payments to creditors	<u>\$87,366.47</u>
Non-estate funds paid to 3 rd Parties	<u>\$0.00</u>
Exemptions paid to the debtor	<u>\$35,700.00</u>
Other payments to the debtor	<u>\$0.00</u>
Leaving a balance on hand of ¹	<u>\$39,467.36</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 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.

6. The deadline for filing non-governmental claims in this case was 04/09/2023 and the deadline for filing government claims was 04/09/2023. 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 \$10,018.51. 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 \$10,018.51, for a total compensation of \$10,018.51². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$478.30, for total expenses of \$478.30.

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

Date: 05/31/2023

By: /s/ Aaron C. Amore
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.: 22-00548-DLB
Case Name: MORELAND, ELDON B.
For the Period Ending: 5/31/2023

Trustee Name: Aaron C. Amore
Date Filed (f) or Converted (c): 12/13/2022 (f)
§341(a) Meeting Date: 01/19/2023
Claims Bar Date: 04/09/2023

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	404 Wilson Street Martinsburg WV , Berkeley 25401	\$137,000.00	\$41,007.36	\$180,520.00	FA
Asset Notes: Property sold on April 14, 2023 pursuant to court order entered approving Trustee motion to sell on 4/3/23. Proceeds to the estate of \$76,707.36, before Debtor exemption.					
2	2018 Ford F150 Mileage: 76,000 Other Information: 2018 Ford F150 (approx. 76,000 miles)	\$25,000.00	\$0.00	\$0.00	FA
Asset Notes: Over encumbered. No equity.					
3	2022 Mitsubishi Lacrosse Mileage: 15,000 Other Information: 2022 Mitsubishi Lacrosse (approx. 15,000 miles) Debtor intends to sell vehicle.	\$24,000.00	\$0.00	\$0.00	FA
Asset Notes: Encumbered for amount of value.					
4	misc household goods, furniture and appliances	\$1,000.00	\$0.00	\$0.00	FA
Asset Notes: Fully exempt.					
5	misc electronics	\$500.00	\$0.00	\$0.00	FA
Asset Notes: Fully exempt.					
6	clothing	\$500.00	\$0.00	\$0.00	FA
Asset Notes: Fully exempt.					
7	misc jewelry	\$100.00	\$0.00	\$0.00	FA
Asset Notes: Fully exempt.					
8	Cash:	\$20.00	\$0.00	\$0.00	FA
Asset Notes: Fully exempt.					
9	Checking account: Checking account at United Bank	\$80.00	\$0.00	\$0.00	FA
Asset Notes: Fully exempt.					
TOTALS (Excluding unknown value)					Gross Value of Remaining Assets
		<u>\$188,200.00</u>	<u>\$41,007.36</u>	<u>\$180,520.00</u>	<u>\$0.00</u>

Major Activities affecting case closing:

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

Page No: 2

Exhibit A

Case No.: 22-00548-DLB
Case Name: MORELAND, ELDON B.
For the Period Ending: 5/31/2023

Trustee Name: Aaron C. Amore
Date Filed (f) or Converted (c): 12/13/2022 (f)
§341(a) Meeting Date: 01/19/2023
Claims Bar Date: 04/09/2023

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

01/06/2023 MAN

Initial Projected Date Of Final Report (TFR): 06/30/2023

Current Projected Date Of Final Report (TFR): 06/30/2023

/s/ AARON C. AMORE

AARON C. AMORE

FORM 2
CASH RECEIPTS AND DISBURSEMENTS RECORD

Page No: 1

Exhibit B

Case No. 22-00548-DLB
 Case Name: MORELAND, ELDON B.
 Primary Taxpayer ID #: **...8847
 Co-Debtor Taxpayer ID #:
 For Period Beginning: 12/13/2022
 For Period Ending: 5/31/2023

Trustee Name: Aaron C. Amore
 Bank Name: PINNACLE BANK
 Checking Acct #: *****0079
 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
04/17/2023		Raber Law Offices Ioltra Trust Acc	Net proceeds sale of real property before Debtor Exemption	*	\$76,707.36		\$76,707.36
	{1}		Gross amount of sale of real estate 404 Wilson Street	1110-000			\$76,707.36
			Costs of sale	2500-000			\$76,707.36
			Post petition real estate taxes	2820-000			\$76,707.36
			Lien due at closing	4110-000			\$76,707.36
			Real estate commission on sale	3510-000			\$76,707.36
04/19/2023	1001	ELDON MORELAND	Debtor exemption.	8100-002		\$35,700.00	\$41,007.36
05/01/2023	(1)	Raber Loaw Offices IOLTA Trust Account	Overpayment of closing costs	1110-000	\$20.00		\$41,027.36
05/08/2023	1002	West Virginia State Tax Department	State taxes due with Estate Return filed 5/8/2030.	2820-000		\$1,560.00	\$39,467.36

TOTALS:	\$76,727.36	\$37,260.00	\$39,467.36
Less: Bank transfers/CDs	\$0.00	\$0.00	
Subtotal	\$76,727.36	\$37,260.00	
Less: Payments to debtors	\$0.00	\$35,700.00	
Net	\$76,727.36	\$1,560.00	

For the period of 12/13/2022 to 5/31/2023

Total Compensable Receipts:	\$180,520.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$180,520.00
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$105,352.64
Total Non-Compensable Disbursements:	\$35,700.00
Total Comp/Non Comp Disbursements:	\$141,052.64
Total Internal/Transfer Disbursements:	\$0.00

For the entire history of the account between 02/02/2023 to 5/31/2023

Total Compensable Receipts:	\$180,520.00
Total Non-Compensable Receipts:	\$0.00
Total Comp/Non Comp Receipts:	\$180,520.00
Total Internal/Transfer Receipts:	\$0.00

Total Compensable Disbursements:	\$105,352.64
Total Non-Compensable Disbursements:	\$35,700.00
Total Comp/Non Comp Disbursements:	\$141,052.64
Total Internal/Transfer Disbursements:	\$0.00

FORM 2
CASH RECEIPTS AND DISBURSEMENTS RECORD

Page No: 2

Exhibit B

Case No. 22-00548-DLB
 Case Name: MORELAND, ELDON B.
 Primary Taxpayer ID #: **_***8847
 Co-Debtor Taxpayer ID #:
 For Period Beginning: 12/13/2022
 For Period Ending: 5/31/2023

Trustee Name: Aaron C. Amore
 Bank Name: PINNACLE BANK
 Checking Acct #: *****0079
 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
\$76,727.36	\$37,260.00	\$39,467.36

For the period of 12/13/2022 to 5/31/2023

Total Compensable Receipts: \$180,520.00
 Total Non-Compensable Receipts: \$0.00
 Total Comp/Non Comp Receipts: \$180,520.00
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$105,352.64
 Total Non-Compensable Disbursements: \$35,700.00
 Total Comp/Non Comp Disbursements: \$141,052.64
 Total Internal/Transfer Disbursements: \$0.00

For the entire history of the case between 12/13/2022 to 5/31/2023

Total Compensable Receipts: \$180,520.00
 Total Non-Compensable Receipts: \$0.00
 Total Comp/Non Comp Receipts: \$180,520.00
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$105,352.64
 Total Non-Compensable Disbursements: \$35,700.00
 Total Comp/Non Comp Disbursements: \$141,052.64
 Total Internal/Transfer Disbursements: \$0.00

/s/ AARON C. AMORE

AARON C. AMORE

CLAIM ANALYSIS REPORT

Page No: 1

Exhibit C

Case No. 22-00548-DLB
Case Name: MORELAND, ELDON B.
Claims Bar Date: 04/09/2023

Trustee Name: Aaron C. Amore
Date: 5/31/2023

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
	AARON C. AMORE P.O. Box 386 Charles Town WV 25414	02/03/2023	Trustee Expenses	Allowed	2200-000	\$0.00	\$478.30	\$478.30	\$0.00	\$0.00	\$0.00	\$478.30
	AARON C. AMORE P.O. Box 386 Charles Town WV 25414	04/28/2023	Trustee Compensation	Allowed	2100-000	\$0.00	\$10,018.51	\$10,018.51	\$0.00	\$0.00	\$0.00	\$10,018.51
	JOHN LANTZY SEK CPAS 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	05/25/2023	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$1,892.00	\$1,892.00	\$0.00	\$0.00	\$0.00	\$1,892.00
	JOHN LANTZY SEK CPAs 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	05/25/2023	Accountant for Trustee Expenses (Other Firm)	Allowed	3992-000	\$0.00	\$135.55	\$135.55	\$0.00	\$0.00	\$0.00	\$135.55
	ELDON B. MORELAND 143 KNOLL DRIVE MARTINSBURG WV 25405	05/25/2023	Surplus Funds Paid to Debtor § 726 (a)(6)	Allowed	8200-002	\$0.00	\$9,449.78	\$9,449.78	\$0.00	\$0.00	\$0.00	\$9,449.78
Claim Notes: Debtor Surplus												
1	LVNV FUNDING, LLC RESURGENT CAPITAL SERVICES PO Box 10587 Greenville SC 29603-0587	12/15/2022	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$786.04	\$786.04	\$0.00	\$16.89	\$0.00	\$786.04
2	TIDEWATER FINANCE COMPANY P.O. Box 13306 Chesapeake VA 23325	02/08/2023	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Disallowed	4110-000	\$0.00	\$35,322.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (2-1) Certificate of Title- 910 Day Purchase

CLAIM ANALYSIS REPORT

Case No. 22-00548-DLB
 Case Name: MORELAND, ELDON B.
 Claims Bar Date: 04/09/2023

Trustee Name: Aaron C. Amore
 Date: 5/31/2023

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
3	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	02/14/2023	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$1,013.04	\$1,013.04	\$0.00	\$21.76	\$0.00	\$1,013.04
3a	WV DEPT OF TAX & REVENUE Bankruptcy Unit Post Office Box 766 Charleston WV 25323-0766	02/14/2023	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$321.37	\$321.37	\$0.00	\$6.90	\$0.00	\$321.37
4	LVNV FUNDING, LLC RESURGENT CAPITAL SERVICES PO Box 10587 Greenville SC 29603-0587	02/15/2023	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$418.70	\$418.70	\$0.00	\$9.00	\$0.00	\$418.70
5A	REGIONAL ACCEPTANCE CORPORATION PO Box 1847 Wilson NC 27894-1847	04/11/2023	General Unsecured § 726(a)(2)	Allowed	7200-000	\$0.00	\$14,402.11	\$14,402.11	\$0.00	\$309.41	\$0.00	\$14,402.11

Claim Notes: (5-1) Deficiency balance $14402.11

6	US BANKRUPTCY COURT 1125 Chapline St. Wheeling WV 26003	03/06/2023	Clerk of the Court Costs (includes adversary and other filing fees)	Allowed	2700-000	\$0.00	\$188.00	\$188.00	\$0.00	\$0.00	\$0.00	\$188.00
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Claim Notes: Deferred filing fee

\$74,426.28 \$39,103.40 \$0.00 \$363.96 \$0.00 \$39,103.40

CLAIM ANALYSIS REPORT

Page No: 3

Exhibit C

Case No. 22-00548-DLB
Case Name: MORELAND, ELDON B.
Claims Bar Date: 04/09/2023

Trustee Name: Aaron C. Amore
Date: 5/31/2023

CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Accountant for Trustee Expenses (Other Firm)	\$135.55	\$135.55	\$0.00	\$0.00	\$0.00	\$135.55
Accountant for Trustee Fees (Other Firm)	\$1,892.00	\$1,892.00	\$0.00	\$0.00	\$0.00	\$1,892.00
Claims of Governmental Units	\$1,013.04	\$1,013.04	\$0.00	\$21.76	\$0.00	\$1,013.04
Clerk of the Court Costs (includes adversary and other filing fees)	\$188.00	\$188.00	\$0.00	\$0.00	\$0.00	\$188.00
General Unsecured § 726(a)(2)	\$15,928.22	\$15,928.22	\$0.00	\$342.20	\$0.00	\$15,928.22
Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	\$35,322.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Surplus Funds Paid to Debtor § 726 (a)(6)	\$9,449.78	\$9,449.78	\$0.00	\$0.00	\$0.00	\$9,449.78
Trustee Compensation	\$10,018.51	\$10,018.51	\$0.00	\$0.00	\$0.00	\$10,018.51
Trustee Expenses	\$478.30	\$478.30	\$0.00	\$0.00	\$0.00	\$478.30

TRUSTEE'S PROPOSED DISTRIBUTION

Case No.: 3:22-BK-00548
Case Name: ELDON B. MORELAND
Trustee Name: Aaron C. Amore

Balance on hand: \$39,467.36

Claims of secured creditors will be paid as follows: NONE

Total to be paid to secured creditors: \$0.00
Remaining balance: \$39,467.36

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

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Aaron C. Amore, Trustee Fees	\$10,018.51	\$0.00	\$10,018.51
Aaron C. Amore, Trustee Expenses	\$478.30	\$0.00	\$478.30
John Lantzy, Accountant for Trustee Fees	\$1,892.00	\$0.00	\$1,892.00
US Bankruptcy Court, Clerk of the Court Costs	\$188.00	\$0.00	\$188.00
Other: Real estate commission on sale, Realtor for Trustee Fees	\$10,830.00	\$10,830.00	\$0.00
Other: John Lantzy, Other Professional Expenses	\$135.55	\$0.00	\$135.55

Total to be paid for chapter 7 administrative expenses: \$12,712.36
Remaining balance: \$26,755.00

Applications for prior chapter fees and administrative expenses have been filed as follows:
NONE

Total to be paid to prior chapter administrative expenses: \$0.00
Remaining balance: \$26,755.00

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$1,013.04 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
3	WV Dept of Tax & Revenue	\$1,013.04	\$0.00	\$1,013.04

Total to be paid to priority claims: \$1,013.04
Remaining balance: \$25,741.96

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 \$1,526.11 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 100.0 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	LVNV Funding, LLC Resurgent Capital Services	\$786.04	\$0.00	\$786.04
3a	WV Dept of Tax & Revenue	\$321.37	\$0.00	\$321.37
4	LVNV Funding, LLC Resurgent Capital Services	\$418.70	\$0.00	\$418.70

Total to be paid to timely general unsecured claims: \$1,526.11
Remaining balance: \$24,215.85

Tardily filed claims of general (unsecured) creditors totaling \$14,402.11 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 100.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amt. of Claim	Interim Payments to Date	Proposed Amount
5A	Regional Acceptance Corporation	\$14,402.11	\$0.00	\$14,402.11

Total to be paid to tardily filed general unsecured claims: \$14,402.11
Remaining balance: \$9,813.74

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

IN RE: ELDON B. MORELAND Debtor.	CHAPTER 7 CASE NO. 3:22-BK-00548 HONORABLE David L Bissett
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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 \$10,018.51 and reimbursement of expenses in the amount of \$478.30 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 \$135,370.22

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>\$135,370.22</u>	25% of first 5,000	<u>\$1,250.00</u>
Less	-5,000.00	(\$1250.00 Max)	
Balance	<u>\$130,370.22</u>	10% of next 45,000	<u>\$4,500.00</u>
Less	-45,000.00	(\$4500.00 Max)	
Balance	<u>\$85,370.22</u>	5% of next 950,000	<u>\$4,268.51</u>
Less	-950,000.00	(\$47,500.00 Max)	
Balance	<u>\$0.00</u>	3% of balance	<u>\$0.00</u>

TOTAL COMPENSATION REQUESTED \$10,018.51

TRUSTEE EXPENSES (ITEMIZED):

Clerical	1.00 @ \$0.60	\$0.60
Copies	1.00 @ \$0.25	\$0.25
Copies	10.00 @ \$0.25	\$2.50
Postage	5.00 @ \$0.60	\$3.00
Postage	6.00 @ \$0.60	\$3.60
Postage	8.00 @ \$0.60	\$4.80
Postage	1.00 @ \$0.63	\$0.63
Postage	1.00 @ \$3.72	\$3.72
Other	1.00 @ \$6.08	\$6.08
Other	1.00 @ \$21.66	\$21.66
Other	1.00 @ \$25.73	\$25.73
Other	1.00 @ \$30.12	\$30.12
Other	1.00 @ \$36.00	\$36.00
Other	1.00 @ \$39.60	\$39.60
Other	1.00 @ \$54.87	\$54.87
Other	1.00 @ \$57.18	\$57.18
Other	1.00 @ \$87.96	\$87.96
Other	1.00 @ \$100.00	\$100.00
TOTAL EXPENSES CLAIMED		\$478.30
TOTAL REQUESTED FEES AND EXPENSES		\$10,496.81

WHEREFORE, the Trustee request this application be approved by the Court and that the Trustee be awarded \$10,018.51 as compensation and \$478.30 for reimbursement of expenses. The Trustee certifies that no payments have been made or promised to him/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 his/her law firm, for sharing compensation or to be received.

Dated: May 31, 2023

/s/ Aaron C. Amore

Aaron C. Amore, Trustee
P.O. Box 386
Charles Town, WV 25414
Telephone: (304) 885-4111

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

IN RE: ELDON B. MORELAND Debtor.	CHAPTER 7 CASE NO. 3:22-BK-00548 HONORABLE David L Bissett
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**ACCOUNTANT’S APPLICATION FOR COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

On a day prior came Aaron C. Amore, Trustee, in the above referenced case with an application to employ John P. (“Jack”) Lantzy CPA, an Accountant with the firm of Smith, Elliot, Kearns & Company, LLC. The Court approved the employment of Jack Lantzy as accountant for the estate upon the terms and conditions set forth in the motion to employ.

Lantzy has prepared both the state and federal tax returns for the Bankruptcy Estate, has filed the same and requested a tax clearance letter from the IRS for the bankruptcy estate, which has been provided to the Trustee. Lantzy has expended time and incurred costs as set forth in **EXHIBIT A** totaling \$2,027.55 with \$1,892.00 in fees and \$135.55 in expenses.

Lantzy and the Trustee ask this Court to approve his fee application.

/s/ Aaron C. Amore
Aaron C. Amore, Trustee
WVSB No. 6455
206 W. Liberty St., P.O. Box 386
Charles Town, WV 25414
Phone: 304-885-4111; FAX: 866-417-8796
E-mail: aaron@amorelaw.com

EXHIBIT A



19405 Emerald Square, Suite 1400
Hagerstown, MD 21742
301.733.5020

MORELAND BANKRUPTCY ESTATE
PO BOX 386
CHARLES TOWN, WV 25414

Invoice: 213796
Date: May 19, 2023
Due Date: June 18, 2023
ID: 10MO125
CRM: LANTZY, JOHN

For professional services rendered as follows:

Eldon B Moreland
Case No. 22-00548

Preparation of the final federal and state estate returns for the period ending April 30, 2023.

Date	Employee	Description	Hrs	Rate	Total
02/16/23	JPL	Emails concerning gain on sale	.40	125	50.00
03/06/23	JPL	Calculation of net basis	2.50	125	312.50
03/07/23	JPL	Download files	.20	125	25.00
04/20/23	JPL	Preparation of return	6.00	125	750.00
04/28/23	JPL	Preparation of return	5.50	125	687.50
05/04/23	KJM	Process returns	.70	60	42.00
05/04/23	JPL	Sign	.20	125	<u>25.00</u>
		Total	15.50		1,892.00

Computer and mailing charges 135.55

Invoice Subtotal	<u>\$2,027.55</u>
Invoice Total	<u><u>\$2,027.55</u></u>