

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

In re: § Case No. 3:21-BK-00290
 §
 U.S.A. PARTS SUPPLY, CADILLAC §
 U.S.A. OLDSMOBILE U.S.A. LIMITED §
 PARTNERSHIP §
 §

Debtor

AMENDED 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 05/07/2021. The undersigned trustee was appointed on 05/07/2021.
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 \$702,640.00

Funds were disbursed in the following amounts:

Payments made under an interim distribution	\$0.00
Administrative expenses	\$69,905.90
Bank service fees	\$3,015.51
Other Payments to creditors	\$505,851.62
Non-estate funds paid to 3 rd Parties	\$0.00
Exemptions paid to the debtor	\$0.00
Other payments to the debtor	\$0.00

Leaving a balance on hand of ¹	\$123,866.97
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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 08/20/2021 and the deadline for filing government claims was 08/20/2021. 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 \$38,382.00. 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 \$38,382.00, for a total compensation of \$38,382.00². In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$5,888.98, for total expenses of \$5,888.98.

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

Date: 03/08/2023

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**

Case No.: 21-00290-DLB

Case Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIP

For the Period Ending: 3/8/2023

Trustee Name: Aaron C. Amore

Date Filed (f) or Converted (c): 05/07/2021 (f)

§341(a) Meeting Date: 06/24/2021

Claims Bar Date: 08/20/2021

1	2	3	4	5	6	
Ref. #	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
1	Lot No 8 Bardane Industrial Park - 261 Industrial Blvd Kearneysville WV 25430	\$813,000.00	\$354,306.25		\$665,000.00	FA
Asset Notes:	Pursuant to Court order entered 8/31/21 asset was sold along with all Debtor's personal property, including assets #4, 5, 6 and 7.					
2	Cash on hand	\$100.00	\$100.00		\$0.00	FA
Asset Notes:	Debtor testified that there is no cash on hand and does not know how/why listed as asset. Minimal to no value to estate.					
3	United Bank Business Checking 1129	\$1,000.00	\$4,641.96		\$4,641.96	FA
Asset Notes:	Debtor actually has three DIP United Bank accounts ending 1129, 0033 and 0048. Trustee froze accounts then subsequently submitted request for closure of all three accounts on 07/01/21. Received total funds of \$4,641.96 on 7/19/21.					
4	Other inventory or supplies approximately 132 automobiles Unknown N/A	\$330,000.00	\$330,000.00		\$0.00	FA
Asset Notes:	Pursuant to Court order entered 8/31/21 asset was sold along with real estate (asset #1) all Debtor's personal property, including assets #5, 6 and 7.					
5	rebuild and new parts Unknown	\$200,000.00	\$200,000.00		\$0.00	FA
Asset Notes:	Pursuant to Court order entered 8/31/21 asset was sold along with real estate (asset #1) all Debtor's personal property, including assets #4, 6 and 7.					
6	used parts	\$125,000.00	\$125,000.00		\$0.00	FA
Asset Notes:	Pursuant to Court order entered 8/31/21 asset was sold along with real estate (asset #1) all Debtor's personal property, including assets #4, 5 and 7.					
7	Other machinery, fixtures, and equipment (excluding farm machinery and equipment) forklift, lift, welding tools, torch, miscellaneous tools Unknown	\$30,000.00	\$30,000.00		\$0.00	FA
Asset Notes:	Pursuant to Court order entered 8/31/21 asset was sold along with real estate (asset #1) all Debtor's personal property, including assets #4, 5 and 6.					
8	Claims against principal partner CUSAPS Inc. and Mike Canman for fraudulent transfer of funds	\$0.00	\$650,000.00		\$30,000.00	FA
Asset Notes:	Pursuant to Court order entered 9/2/21 Trustee employed MD attorney Costella to pursue claims on behalf of the estate and a compromise of the parties was reached. Order entered approving Trustee motion to compromise and approve settlement on 5/26/22 which involves payment by one party of \$30K to estate and reduction/withdrawal of claims by others.					
9	FedEx Cargo Claim	\$85.00	\$85.00		\$85.00	FA
Asset Notes:	Receipt of payment on an unknown and unscheduled claim by Debtor pending with FedEx Cargo.					
10	Refund of unpaid payroll taxes from Paychex for final payroll before ceasing operations.	\$940.98	\$940.98		\$940.98	FA
11	Refund of property insurance premium post sale of real property	\$1,972.06	\$1,972.06		\$1,972.06	FA

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

Case No.: 21-00290-DLB

Case Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIP

For the Period Ending: 3/8/2023

Trustee Name: Aaron C. Amore

Date Filed (f) or Converted (c): 05/07/2021 (f)

§341(a) Meeting Date: 06/24/2021

Claims Bar Date: 08/20/2021

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

TOTALS (Excluding unknown value)

\$1,502,098.04

\$1,697,046.25

\$702,640.00

Gross Value of Remaining Assets
\$0.00

Major Activities affecting case closing:
05/20/2021 MAN

Initial Projected Date Of Final Report (TFR): 06/30/2022

Current Projected Date Of Final Report (TFR): 03/31/2023

/s/ AARON C. AMORE
AARON C. AMORE

FORM 2

CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 21-00290-DLB **Trustee Name:** Aaron C. Amore
Case Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIP **Bank Name:** PINNACLE BANK
Checking Acct #: *****0071
Primary Taxpayer ID #: **-**-9506 **Account Title:** \$3,000,000.00
Co-Debtor Taxpayer ID #: **Blanket bond (per case limit):** \$3,000,000.00
For Period Beginning: 5/7/2021 **Separate bond (if applicable):**
For Period Ending: 3/8/2023

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
07/19/2021	(3)	U.A.Parts Supply	Check failed to scan	1129-000	\$4,641.96		\$4,641.96
07/19/2021	(3)	U.A.Parts Supply	Check failed to scan	1129-000	(\$4,641.96)		\$0.00
07/19/2021	(3)	U.S.Parts Supply	Funds in United Bank DIP Accounts	1129-000	\$4,641.96		\$4,641.96
07/22/2021	(9)	FedEx Cargo Claims	Payment on FedEx Cargo Claim	1290-000	\$85.00		\$4,726.96
08/02/2021	(10)	Paychex Inc	Refund of unpaid tax withholding from final payroll prior to operations ceasing. When sufficient and accurate financial/payroll records are available, returns will be filed and funds paid over to appropriate taxing agencies.	1290-000	\$940.98		\$5,667.94
08/02/2021	1001	Insurance Finance Company, LLC	Monthly property insurance premium	2420-000		\$1,811.89	\$3,856.05
08/12/2021	1002	J&S Services	Grass cutting/weed eating at 261 Industrial Blvd	2420-000		\$200.00	\$3,656.05
08/27/2021	1003	Nicholas T. Arrington	Reimbursement for on-line advertising of sale of Debtor business	2500-000		\$644.65	\$3,011.40
08/31/2021		Pinnacle Bank	Service Charge	2600-000		\$5.75	\$3,005.65
09/07/2021	1004	Potomac Edison	Cost for electric service to Debtor real property July 29 through August 30, 2021.	2420-000		\$546.93	\$2,458.72
09/22/2021		Briel PC WV IOLTA Account	Sale of real estate 216 Industrial Blvd. and all Debtor personal property.	*	\$130,000.74		\$132,459.46
	{1}		Sale of real estate 216 Industrial Blvd. and all Debtor personal property.	1110-000			\$132,459.46
			Payment at closing to secured creditor United Bank.	4110-000			\$132,459.46
			Payment to second secured creditor Ricky and Patricia Smith	4110-000			\$132,459.46
			Real estate taxes, transfer taxes and fees.	2820-000			\$132,459.46
			Closing costs.	2500-000			\$132,459.46
09/30/2021		Pinnacle Bank	Service Charge	2600-000		\$59.90	\$132,399.56
10/06/2021	1005	Reliance Laboratories, Inc.	Costs for water testing at Debtor real property for WV DEP compliance.	2420-000		\$160.00	\$132,239.56
10/29/2021		Pinnacle Bank	Service Charge	2600-000		\$196.65	\$132,042.91
11/30/2021		Pinnacle Bank	Service Charge	2600-000		\$189.93	\$131,852.98
SUBTOTALS					\$135,668.68	\$3,815.70	

FORM 2 CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 21-00290-DLB
Case Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIP
Trustee Name: Aaron C. Amore
Bank Name: PINNACLE BANK
Checking Acct #: *****0071
Account Title: \$3,000,000.00
Blanket bond (per case limit): \$3,000,000.00
Separate bond (if applicable):

Primary Taxpayer ID #:
Co-Debtor Taxpayer ID #:
For Period Beginning: 5/7/2021
For Period Ending: 3/8/2023

1	2	3	4	5	6	7	
Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	Deposit \$	Disbursement \$	Balance
12/31/2021		Pinnacle Bank	Service Charge	2600-000		\$195.98	\$131,657.00
01/05/2022	(11)	Insurance Finance Co LLC	Reimbursement of property insurance premium	1290-000	\$1,972.06		\$133,629.06
01/31/2022		Pinnacle Bank	Service Charge	2600-000		\$198.24	\$133,430.82
02/17/2022	1006	Insurance Partners	Ch 7 Trustee Blanket Bond renewal #3792896 Amore	2300-000		\$119.79	\$133,311.03
02/28/2022		Pinnacle Bank	Service Charge	2600-000		\$179.10	\$133,131.93
03/31/2022		Pinnacle Bank	Service Charge	2600-000		\$197.88	\$132,934.05
04/29/2022		Pinnacle Bank	Service Charge	2600-000		\$191.21	\$132,742.84
05/31/2022		Pinnacle Bank	Service Charge	2600-000		\$197.30	\$132,545.54
06/15/2022	(8)	REMITTER S CB S S O	Partial payment on motion to compromise and settle claims	1241-000	\$20,000.00		\$152,545.54
06/23/2022	1007	West Virginia Secretary of State	Annual report filing fee	2990-000		\$25.00	\$152,520.54
06/30/2022		Pinnacle Bank	Service Charge	2600-000		\$205.99	\$152,314.55
07/29/2022		Pinnacle Bank	Service Charge	2600-000		\$226.40	\$152,088.15
08/09/2022	(8)	Classic USA Parts	Balance of funds owed under terms of motion to compromise and settle claims	1241-000	\$10,000.00		\$162,088.15
08/31/2022		Pinnacle Bank	Service Charge	2600-000		\$237.09	\$161,851.06
09/02/2022	1008	Tydings & Rosenberg LLP	Payment for MD Attorney fees pursuant to court order entered 08/10/22	3210-000		\$18,750.00	\$143,101.06
09/02/2022	1009		Proceeds paid per Motion to Compromise and Settle Claims per Court order entered 8/29/22.	7100-000		\$28,500.00	\$114,601.06
09/15/2022	(1)	Campbell Flannery, PC	Earnest deposit money on sale of real and personal property not previously paid.	1110-000	\$10,000.00		\$124,601.06
09/30/2022		Pinnacle Bank	Service Charge	2600-000		\$192.08	\$124,408.98
10/31/2022		Pinnacle Bank	Service Charge	2600-000		\$178.94	\$124,230.04
11/30/2022		Pinnacle Bank	Service Charge	2600-000		\$178.69	\$124,051.35
12/30/2022		Pinnacle Bank	Service Charge	2600-000		\$184.38	\$123,866.97

SUBTOTALS \$41,972.06 \$49,958.07

FORM 2 CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 21-00290-DLB **Trustee Name:** Aaron C. Amore
Case Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIP **Bank Name:** PINNACLE BANK
_*9506 **Checking Acct #:** *****0071
Primary Taxpayer ID #: **Account Title:**
Co-Debtor Taxpayer ID #: **Blanket bond (per case limit):** \$3,000,000.00
For Period Beginning: 5/7/2021 **Separate bond (if applicable):**
For Period Ending: 3/8/2023

Transaction Date	Check / Ref. #	Paid to/ Received From	Description of Transaction	Uniform Tran Code	5	6	7
			TOTALS:		\$177,640.74	\$53,773.77	\$123,866.97
			Less: Bank transfers/CDs		\$0.00	\$0.00	
			Subtotal		\$177,640.74	\$53,773.77	
			Less: Payments to debtors		\$0.00	\$0.00	
			Net		\$177,640.74	\$53,773.77	

For the period of 5/7/2021 to 3/8/2023

Total Compensable Receipts: \$702,640.00
 Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$702,640.00
 Total Internal/Transfer Receipts: \$0.00

 Total Compensable Disbursements: \$578,773.03
 Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$578,773.03
 Total Internal/Transfer Disbursements: \$0.00

For the entire history of the account between 07/19/2021 to 3/8/2023

Total Compensable Receipts: \$702,640.00
 Total Non-Compensable Receipts: \$0.00
Total Comp/Non Comp Receipts: \$702,640.00
 Total Internal/Transfer Receipts: \$0.00

 Total Compensable Disbursements: \$578,773.03
 Total Non-Compensable Disbursements: \$0.00
Total Comp/Non Comp Disbursements: \$578,773.03
 Total Internal/Transfer Disbursements: \$0.00

FORM 2
CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No. 21-00290-DLB Trustee Name: Aaron C. Amore
 Case Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIP Bank Name: PINNACLE BANK
 Primary Taxpayer ID #: **_***9506 Checking Acct #: *****0071
 Co-Debtor Taxpayer ID #: Account Title: \$3,000,000.00
 For Period Beginning: 5/7/2021 Blanket bond (per case limit):
 For Period Ending: 3/8/2023 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
	\$177,640.74	\$53,773.77	\$123,866.97

For the period of 5/7/2021 to 3/8/2023

Total Compensable Receipts: \$702,640.00
 Total Non-Compensable Receipts: \$0.00
 Total Comp/Non Comp Receipts: \$702,640.00
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$578,773.03
 Total Non-Compensable Disbursements: \$0.00
 Total Comp/Non Comp Disbursements: \$578,773.03
 Total Internal/Transfer Disbursements: \$0.00

For the entire history of the case between 05/07/2021 to 3/8/2023

Total Compensable Receipts: \$702,640.00
 Total Non-Compensable Receipts: \$0.00
 Total Comp/Non Comp Receipts: \$702,640.00
 Total Internal/Transfer Receipts: \$0.00

Total Compensable Disbursements: \$578,773.03
 Total Non-Compensable Disbursements: \$0.00
 Total Comp/Non Comp Disbursements: \$578,773.03
 Total Internal/Transfer Disbursements: \$0.00

/s/ AARON C. AMORE
 AARON C. AMORE

CLAIM ANALYSIS REPORT

Case No. 21-00290-DLB Trustee Name: Aaron C. Amore
 Case Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIP Date: 3/8/2023
 Claims Bar Date: 08/20/2021

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	05/25/2021	Trustee Expenses	Allowed	2200-000	\$0.00	\$5,888.98	\$5,888.98	\$0.00	\$0.00	\$0.00	\$5,888.98
	AARON C. AMORE P.O. Box 386 Charles Town WV 25414	09/20/2022	Trustee Compensation	Allowed	2100-000	\$0.00	\$38,382.00	\$38,382.00	\$0.00	\$0.00	\$0.00	\$38,382.00
	JOHN LANTZY SEK CPAS 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	10/26/2022	Accountant for Trustee Fees (Other Firm)	Allowed	3410-000	\$0.00	\$13,062.00	\$13,062.00	\$0.00	\$0.00	\$0.00	\$13,062.00

Claim Notes: Fees for filing 2019, 2020 and 2021 returns and amended returns.

	JOHN LANTZY SEK CPAS 19405 Emerald Square, Suite 1400 Hagerstown, MD 21742	10/26/2022	Accountant for Trustee Expenses (Other Firm)	Allowed	3420-000	\$0.00	\$400.02	\$400.02	\$0.00	\$0.00	\$0.00	\$400.02
1	QUILL Quill / Tom Riggleman 7 Technology Circle Columbia SC 29203	05/10/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$95.76	\$95.76	\$0.00	\$0.00	\$0.00	\$95.76
2	MICHELE STEELE Michelle Steele SubChapter V Trustee Ser 3818 MacCorkle Avenue Charleston WV 25304	05/26/2021	Other Professional Expenses	Allowed	6101-000	\$0.00	\$11,481.93	\$11,481.93	\$0.00	\$0.00	\$0.00	\$11,481.93

Claim Notes: (2-1) SubChapter V Trustee Fees

3	MICHAEL CHIACCHIERI 1700 Dove Point Court Vienna VA 22182	05/27/2021	General Unsecured § 726(a)(2)	Withdrawn	7100-000	\$0.00	\$347,260.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: (3-1) Claim of Michael Chicchieri and Christopher Corrado.
 Withdrawn by ecf doc 106 as part of motion to compromise

CLAIM ANALYSIS REPORT

Case No. 21-00290-DLBCase Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIPClaims Bar Date: 08/20/2021

Trustee Name:

Aaron C. Amore

Date:

3/8/2023

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
4	UNIVERSAL VINTAGE TIRE CO. 1317 Chestnut St. Chattanooga TN 37402	06/07/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$4,789.74	\$4,789.74	\$0.00	\$0.00	\$0.00	\$4,789.74
5	RICKY A. AND PATRICIA SMITH, TRUSTEES c/o Kathy M. Santa Barbara 518 west Stephen Street Martinsburg WV 25401	06/08/2021	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$0.00	\$214,830.37	\$214,830.37	\$0.00	\$0.00	\$0.00	\$214,830.37

Claim Notes: (5-1) Secured.

Paid from sale of real estate as secured creditor.

6	UNITED BANK Loan Processing P.O. Box 11286 Charleston WV 25339	06/14/2021	Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	Allowed	4110-000	\$0.00	\$250,025.75	\$250,025.75	\$0.00	\$0.00	\$0.00	\$250,025.75
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Claim Notes: (6-1) secured - Money Loaned

Paid from sale of real estate as secured creditor.

7	JOHN J. MUSCAT 7 Arlington St Melville NY 11747	07/26/2021	General Unsecured § 726(a)(2)	Disallowed	7100-000	\$0.00	\$233.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Claim Notes: Duplicate claim disallowed per order entered 1/14/22.

8	FEDEX CORPORATE SERVICES INC. Assignee - FedEx Express/Ground/Freight/ 3965 Airways Blvd, Module G, 3rd Floor Memphis TN 38116-5017	07/30/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$1,815.29	\$1,815.29	\$0.00	\$0.00	\$0.00	\$1,815.29
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Claim Notes: (8-1) unsecured

CLAIM ANALYSIS REPORT

Case No. 21-00290-DLB Trustee Name: Aaron C. Amore
 Case Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIP Date: 3/8/2023
 Claims Bar Date: 08/20/2021

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
9	CAMPBELL FLANNERY PC 1602 Village Market Blvd Suite 225 Leesburg VA 20175	08/04/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$167,741.11	\$167,741.11	\$0.00	\$0.00	\$0.00	\$167,741.11

Claim Notes: (9-1) Legal Fees for Chapter 11

10	JOHN J. MUSCAT 7 Arlington St Melville NY 11747	08/05/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$233.80	\$233.80	\$0.00	\$0.00	\$0.00	\$233.80
11	GREG IDING 1902 State Road 13 N North Manchester IN 46962	08/05/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$155.35	\$155.35	\$0.00	\$0.00	\$0.00	\$155.35
12	CHARLES COMSTOCK 2086 Gladewood Dr. Biloxi MS 39532	08/16/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$312.75	\$312.75	\$0.00	\$0.00	\$0.00	\$312.75

Claim Notes: (12-1) unsecured

13	CHERYL E. ROSE, RECEIVER 9812 Falls Road, #114-334 Potomac MD 20854	08/18/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$28,500.00	\$28,500.00	\$28,500.00	\$0.00	\$0.00	\$0.00
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Claim Notes: (13-1) priority

Amended to general unsecured non-priority per order on motion to compromise

13-A	CHERYL E. ROSE, RECEIVER 9812 Falls Road, #114-334 Potomac MD 20854	02/23/2023	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$9,930.00	\$9,930.00	\$0.00	\$0.00	\$0.00	\$9,930.00
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Claim Notes: (13-1) priority

Amended to general unsecured non-priority per order on motion to compromise

14	MITEL CLOUD SERVICES, INC. 1146 N. Alma School Road Mesa AZ 85201	08/18/2021	General Unsecured § 726(a)(2)	Allowed	7100-000	\$0.00	\$1,145.74	\$1,145.74	\$0.00	\$0.00	\$0.00	\$1,145.74
15	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	09/01/2021	Claims of Governmental Units	Amended	5800-000	\$0.00	\$205.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (15-1) priority/unsecured

CLAIM ANALYSIS REPORT

Case No. 21-00290-DLB

Case Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIP

Claims Bar Date: 08/20/2021

Trustee Name: Aaron C. Amore

Date: 3/8/2023

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
15a	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	09/01/2021	General Unsecured § 726(a)(2)	Amended	7100-000	\$0.00	\$47,669.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Claim Notes: (15-1) priority/unsecured

15A	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	09/01/2021	Claims of Governmental Units	Allowed	5800-000	\$0.00	\$926.79	\$926.79	\$0.00	\$0.00	\$0.00	\$926.79
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Claim Notes: (15-1) priority/unsecured(15-2) priority/unsecured(15-3) priority/unsecured

15b	INTERNAL REVENUE SERVICE Post Office Box 7346 Philadelphia PA 19101-7346	09/01/2021	Fines, Penalties § 726(a)(4)	Allowed	7300-000	\$0.00	\$47,369.04	\$47,369.04	\$0.00	\$0.00	\$0.00	\$47,369.04
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Claim Notes: (15-1) priority/unsecured(15-2) priority/unsecured

16	TYDINGS & ROSENBERG LLP Attn: Richard Costella One East Pratt St. Ste. 901 Baltimore MD 21202	08/10/2022	Attorney for Trustee Fees (Other Firm)	Allowed	3210-000	\$18,750.00	\$18,750.00	\$18,750.00	\$18,750.00	\$0.00	\$0.00	\$0.00
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Claim Notes: Order approving MD attorney fee entered 8/10/22.

Attorney paid by order of Court Doc 100a prior to general distribution.

17	AARON AMORE 206 West Liberty Street Charles Town WV 25414	09/20/2022	Attorney for Trustee Fees (Trustee Firm)	Allowed	3110-000	\$0.00	\$17,160.00	\$17,160.00	\$0.00	\$0.00	\$0.00	\$17,160.00
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Claim Notes: Approved by Court order entered 9/27/22.

18	US BANKRUPTCY COURT 1125 Chapline St. Wheeling WV 26003	07/02/2021	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.

Total: \$1,228,552.53 \$833,184.42 \$47,250.00 \$0.00 \$0.00 \$785,934.42

CLAIM ANALYSIS REPORT

Page No: 5 Exhibit C

Case No. 21-00290-DLB Trustee Name: Aaron C. Amore
Case Name: U.S.A. PARTS SUPPLY, CADILLAC U.S.A. OLDSMOBILE U.S.A. LIMITED PARTNERSHIP Date: 3/8/2023
Claims Bar Date: 08/20/2021

CLAIM CLASS SUMMARY TOTALS

Claim Class	Claim Amount	Amount Allowed	Amount Paid	Interest	Tax	Net Remaining Balance
Accountant for Trustee Expenses (Other Firm)	\$400.02	\$400.02	\$0.00	\$0.00	\$0.00	\$400.02
Accountant for Trustee Fees (Other Firm)	\$13,062.00	\$13,062.00	\$0.00	\$0.00	\$0.00	\$13,062.00
Attorney for Trustee Fees (Other Firm)	\$18,750.00	\$18,750.00	\$18,750.00	\$0.00	\$0.00	\$0.00
Attorney for Trustee Fees (Trustee Firm)	\$17,160.00	\$17,160.00	\$0.00	\$0.00	\$0.00	\$17,160.00
Claims of Governmental Units	\$1,131.79	\$926.79	\$0.00	\$0.00	\$0.00	\$926.79
Clerk of the Court Costs (includes adversary and other filing fees)	\$188.00	\$188.00	\$0.00	\$0.00	\$0.00	\$188.00
Fines, Penalties § 726(a)(4)	\$47,369.04	\$47,369.04	\$0.00	\$0.00	\$0.00	\$47,369.04
General Unsecured § 726(a)(2)	\$609,882.65	\$214,719.54	\$28,500.00	\$0.00	\$0.00	\$186,219.54
Other Professional Expenses	\$11,481.93	\$11,481.93	\$0.00	\$0.00	\$0.00	\$11,481.93
Real Estate - Consensual Liens (mortgages, deeds of trust, PMSI)	\$464,856.12	\$464,856.12	\$0.00	\$0.00	\$0.00	\$464,856.12
Trustee Compensation	\$38,382.00	\$38,382.00	\$0.00	\$0.00	\$0.00	\$38,382.00
Trustee Expenses	\$5,888.98	\$5,888.98	\$0.00	\$0.00	\$0.00	\$5,888.98

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: Michelle Steele, Trustee Fees	\$11,481.93	\$0.00	\$11,481.93

Total to be paid to prior chapter administrative expenses: \$11,481.93
Remaining balance: \$37,304.04

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$926.79 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
15A	Internal Revenue Service	\$926.79	\$0.00	\$926.79

Total to be paid to priority claims: \$926.79
Remaining balance: \$36,377.25

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 \$214,719.54 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 30.2 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	Quill	\$95.76	\$0.00	\$18.71
4	Universal Vintage Tire Co.	\$4,789.74	\$0.00	\$935.65
8	FedEx Corporate Services Inc.	\$1,815.29	\$0.00	\$354.61
9	Campbell Flannery PC	\$167,741.11	\$0.00	\$32,767.56
10	John J. Muscat	\$233.80	\$0.00	\$45.67
11	Greg Iding	\$155.35	\$0.00	\$30.35
12	Charles Comstock	\$312.75	\$0.00	\$61.09
13	Cheryl E. Rose, Receiver	\$28,500.00	\$28,500.00	\$0.00
13-A	Cheryl E. Rose, Receiver	\$9,930.00	\$0.00	\$1,939.79
14	Mitel Cloud Services, Inc.	\$1,145.74	\$0.00	\$223.82

15a	Internal Revenue Service	\$0.00	\$0.00	\$0.00
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Total to be paid to timely general unsecured claims: \$36,377.25
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 \$47,369.04 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 Amt. of Claim	Interim Payments to Date	Proposed Amount
15b	Internal Revenue Service	\$47,369.04	\$0.00	\$0.00

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