

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

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In re:

IEH AUTO PARTS HOLDING LLC, *et al.*,<sup>1</sup>

Debtors.

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)  
) Chapter 11  
)  
) Case No. 23-90054 (CML)  
)  
) (Jointly Administered)  
)

**DEBTORS' FOURTH OMNIBUS MOTION  
FOR ENTRY OF AN ORDER (I) AUTHORIZING AND APPROVING (A) THE  
REJECTION OF CERTAIN UNEXPIRED LEASES OF NON-RESIDENTIAL REAL  
PROPERTY, (B) THE REJECTION OF CERTAIN EXECUTORY CONTRACTS, AND  
(C) ABANDONMENT OF CERTAIN PERSONAL PROPERTY, IF ANY, EACH  
EFFECTIVE AS OF THE RESPECTIVE EFFECTIVE REJECTION DATE, AND  
(II) GRANTING RELATED RELIEF**

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**If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one days from the date this motion was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this motion was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.**

**PARTIES RECEIVING THIS MOTION SHOULD LOCATE THEIR RESPECTIVE NAMES AND LEASES ON THE LIST OF REJECTED LEASES ON SCHEDULE 1 TO THE ORDER OR THEIR RESPECTIVE NAMES AND CONTRACTS ON THE LIST OF REJECTED EXECUTORY CONTRACTS ON SCHEDULE 2 TO THE ORDER.**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) state as follows in support of this motion (the “Motion”):<sup>2</sup>

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<sup>1</sup> The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

<sup>2</sup> On January 31, 2023 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. A detailed description surrounding the facts and circumstances of these chapter 11 cases is set



### **Relief Requested**

1. In an effort to preserve and maximize the value of their estates, the Debtors seek entry of an order, substantially in the form attached hereto (the “Order”): (a) authorizing the Debtors to reject certain unexpired leases of non-residential real property listed on **Schedule 1** to the Order (collectively, the “Rejected Leases”) and executory contracts listed on **Schedule 2** to the Order (collectively, the “Rejected Contracts”) effective as of the date listed in the “Effective Rejection Date” column on **Schedule 1** and **Schedule 2** (the “Effective Rejection Date”); (b) abandon any personal property of the Debtors left at the premises associated with each Rejected Lease effective as of the day following the Effective Rejection Date listed on **Schedule 1**; and (c) granting related relief.

### **Jurisdiction and Venue**

2. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157 (b). The Debtors confirm their consent to the entry of a final order by the Court.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 365(a), and 554 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 6004, 6006, 6007, and 9014 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”), and rule 9013-1(b) of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

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forth in the *Declaration of Michael Neyrey in Support of Debtors’ Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”) [Docket No. 24], incorporated herein by reference.

**The Unexpired Leases and Executory Contracts**

**I. Unexpired Non-Residential Real Property Leases**

5. On the Petition Date, the Debtors operated 304 stores and 21 distribution centers. To preserve and maximize the value of their estates, which will inure to the benefit of all creditors, the Debtors seek to reject the Rejected Leases listed on **Schedule 1** to the Order effective as of the Effective Rejection Date. Prior to commencing these chapter 11 cases, and as part of the Debtors' transformation plan referenced in the First Day Declaration, the Debtors initiated a comprehensive review and analysis of their lease portfolio. Prior to the Petition Date, the Debtors terminated many of its leases with The Pep Boys – Manny, Moe & Jack LLC and its affiliates (collectively, "**Pep Boys**"). See First Day Declaration, at ¶ 24.

6. After the Petition Date, the Debtors continued to analyze their lease portfolio, and in their reasonable business judgment, decided to permanently cease operations at financially burdensome locations that are not necessary to the administration of the Debtors' estates nor intended to be part of a sale of the Debtors' assets. On April 25, 2023, the Court entered the *Order Granting Debtors' First Omnibus Motion for Entry of an Order (I) Authorizing and Approving (A) The Rejection of Certain Unexpired Leases of Non-Residential Real Property Effective as of March 31, 2023, and (B) the Rejection of Certain Executory Contracts, and (C) Abandonment of Certain Personal Property, if any, Each Effective as of the Effective Rejection Date and (II) Granting Related Relief* [Docket No. 404] (the "**First Omnibus Rejection Order**"), whereby the Debtors rejected one distribution center lease and one sublease.

7. On April 28, 2023, the Debtors filed their *Second Omnibus Motion for Entry of an Order (I) Authorizing and Approving (A) the Rejection of Certain Unexpired Leases of Non-Residential Real Property and (B) Abandonment of Certain Personal Property, if any, Each Effective as of the Effective Rejection Date, and (II) Granting Related Relief* [Docket No. 441]

(the “Second Omnibus Rejection Motion”), which is still pending as of the date of this Motion. The Second Omnibus Rejection Motion seeks to reject the remaining subleases with Pep Boys as well as one additional lease. The Debtors submitted a revised proposed order on June 15, 2023 [Docket No. 714], which is pending entry as of the filing of this Motion.

8. On May 31, 2023, the Debtors filed their *Third Omnibus Motion for Entry of an Order (I) Authorizing and Approving (A) the Rejection of Certain Unexpired Leases of Non-Residential Real Property and (B) Abandonment of Certain Personal Property, if any, Each Effective as of May 31, 2023, and (II) Granting Related Relief* [Docket No. 657] (the “Third Omnibus Rejection Motion”), which is still pending as of the date of this Motion. The Third Omnibus Rejection Motion seeks to reject an array of 6 store leases, a DC lease, and a DC sublease not acquired through the asset sales approved by this Court pursuant to the following sale orders (together, the “Sale Orders”): (1) *Order (I) Approving the Bid Procedures, (II) Approving the Sale of Certain of the Debtors’ Assets Free and Clear, and (III) Granting Related Relief* [Docket No. 585], (2) *Order (I) Approving the Bid Procedures, (II) Approving the Sale of Certain of the Debtors’ Assets Free and Clear to AEP PLC LLC, and (III) Granting Related Relief* [Docket No. 586], and (3) *Order (I) Approving the Bid Procedures, (II) Approving the Sale of Certain of the Debtors’ Assets in Lot 9(d) Free and Clear, and (III) Granting Related Relief* [Docket No. 604].

9. The majority of the Rejected Leases the subject of this Motion consist of profit centers where the Debtors sold the inventory and personal property within the stores pursuant to the Sale Orders. The Debtors will no longer require the use of the premises related to each of the Rejected Leases and the purchasers under the Sale Orders do not intend to continue operating the stores at each location. Therefore, the Debtors seek to reject the Rejected Leases identified on **Schedule 1** to the Order. The Debtors and/or purchasers under the Sale Orders plan to make every

effort to remove personal property located on the premises associated with the Rejected Leases (the “Personal Property”) prior to the Effective Rejection Date. The relief requested herein is necessary and appropriate because not only will rejection of the Rejected Leases allow the Debtors to avoid incurring costs and expenses that are no longer integral to the Debtors’ business operations and is not necessary for the Debtors to wind down their remaining operations. **For the avoidance of doubt, the Debtors will continue to utilize the Premises related to each Rejected Lease and will continue to pay rent under the applicable Rejected Leases through the Effective Rejection Date.**

## **II. Executory Contracts**

10. Prior to the Petition Date, the Debtors were parties to certain executory contracts in the ordinary course of their business operations. The Debtors have determined that several of the executory contracts are no longer necessary to the Debtors or their estates and seek to reject the Rejected Contracts listed on **Schedule 2** to the Order. As part of the winding down of the Debtors’ operations, and preparation for a sale of the Debtors’ assets, it is necessary to reject the Rejected Contracts to ensure that the Debtors are able to shed unnecessary contracts and leases and comply with their budgets by limiting administrative expense claims, consummate a sale, and eventually confirm a plan of liquidation.

### **Basis for Relief**

#### **I. The Rejection of the Rejected Leases and Rejected Contracts Constitutes Sound Exercise of the Debtors’ Reasonable Business Judgement.**

11. Section 365(a) of the Bankruptcy Code provides, in pertinent part, as follows: “the trustee, subject to the court’s approval, may assume or reject any executory contract or unexpired

lease of the debtor.”<sup>3</sup> Rejection under section 365 is generally intended to enable a debtor to relieve itself and the bankruptcy estate from burdensome and unprofitable contracts and leases in order to preserve and maximize the value of the bankruptcy estate.<sup>4</sup> Bankruptcy courts use the business judgment standard to determine whether to approve a lease or contract rejection.<sup>5</sup>

12. The “business judgement” test merely requires a showing that rejection of the unexpired lease or contract will benefit the debtor’s estate.<sup>6</sup> If the Debtors’ business judgment has been reasonable exercised, a court should approve the assumption or rejection of an unexpired lease of executory contract.<sup>7</sup>

13. Rejection of the Rejected Leases and Rejected Contracts is well within the Debtors’ reasonable business judgment and is in the best interests of their estates and creditors. As an integral component of their efforts to preserve and maximize the value of their estates and reduce their potential administrative costs in these chapter 11 cases by, among other things, eliminating unnecessary costs, the Debtors have determined, in their reasonable business judgment, that the Rejected Leases and Executory Contracts are burdensome and provides no economic value to their estates as of the Effective Rejection Date. Given that the Debtors will no longer need and will not

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<sup>3</sup> 11 U.S.C. § 365(a).

<sup>4</sup> See *Stewart Title Guar. Co. v. Old Rep. Nat’l Ins. Co.*, 83 F.3d 735, 741 (5th Cir. 1996) (noting that section 365 “allows a trustee to relieve the bankruptcy estate of burdensome agreements which have not been completely performed.”) (citation omitted).

<sup>5</sup> See *In re Mirant Corp.*, 378 F.3d 511, 524 (5th Cir. 2004); *Richmond Leasing Co. v. Capital Bank, N.A.*, 762 F.2d 1303, 1309 (5th Cir. 1985) (quoting *Grp. of Institutional Inv. v. Chicago, Milwaukee, St. Paul & Pac. R.R. Co.*, 318 U.S. 523, 550 (1943)) (“It is well established that ‘the question whether a lease should be rejected . . . is one of business judgment.’”); *In re Pisces Energy, LLC*, 2009 WL 7227880, at \*6 (Bankr. S.D. Tex. Dec. 21, 2009).

<sup>6</sup> See *In re Pisces Energy, LLC*, 2009 WL 7227880, at \*6 (Bankr. S.D. Tex. Dec. 21, 2009) (“In the absence of a showing of bad faith . . . the debtor’s business judgment will not be altered.”); *In re Trans World Airlines*, 261 B.R. 103, 121 (Bankr. D. Del. 2003) (“A debtor’s decision to reject an executory contract must be summarily affirmed unless it is the product of ‘bad faith, or whim or caprice.’”) (internal quotations omitted).

<sup>7</sup> See, e.g., *Richmond Leasing Co. v. Capital Bank, N.A.*, 762 F.2d 1303, 1309 (5th Cir. 1985).

operate on the Premises that is subject to the Rejected Leases as of the Effective Rejection Date, the Rejected Leases have no economic value to the estates, and there is no business reason to justify the Debtors' continued performance under the Rejected Leases after the Effective Rejection Date. The Rejected Leases were not an asset purchased pursuant to any Sale Orders and the Debtors intend to include as part of the sale of their assets and are not necessary for the Debtors to wind down their remaining operations. Any continued expense in maintaining the Rejected Leases after the applicable Effective Rejection Date and attempts to market such agreements would likely outweigh any benefit in attempting to identify a potential acquirer of the Rejected Leases and unnecessarily deplete assets of the Debtors' estates, to the detriment of creditors. Notably, the inventory and Personal Property on the Premises of each Rejected Lease has been purchased and will be removed prior to the Effective Rejection Date by the applicable purchaser under the Sale Orders. In contrast, rejection of the Rejected Leases will represent a significant monthly cost savings to the Debtors' estates moving forward.

14. The Debtors no longer require the goods and/or services provided to the Debtors under the Rejected Contracts. The Rejected Contracts accordingly have no economic value to the estates, and there is no business reason to justify the Debtors' continued performance under the Rejected Contracts.

**II. It is Appropriate to Deem the Rejected Leases and Rejected Contracts as Rejected on the Effective Rejection Date.**

15. The Debtors request that the rejection of the Rejected Leases and Executory Contracts be applied to the Effective Rejection Date listed on Schedule 1 and Schedule 2 to the Order under the heading "Effective Rejection Date". Although section 365 of the Bankruptcy Code does not specifically address whether this Court may order rejection to be applied retroactively, many courts have held that bankruptcy courts may exercise discretion to authorize

rejections to be effective to a date prior to entry of the order authorizing such rejection where the balance of the equities favor such relief.<sup>8</sup> Courts examine various factors when considering whether to approve retroactive rejection, including the costs that a delayed rejection date would otherwise impose on a debtor.<sup>9</sup>

16. Here, if the Order is entered after the applicable Effective Rejection Date, the balance of the equities favors granting the relief requested with respect to the Rejected Leases and Rejected Contracts as of the Effective Rejection Date because (i) the Rejected Leases and Rejected Contracts do not provide—and have not provided for some time—any benefit to the Debtors’ estates; (ii) the Debtors ceased operating on the premises associated with certain of the applicable Rejected Leases on or before the Effective Rejection Date; (iii) the Debtors have surrendered or will surrender the premises related to each Rejected Lease on or before the Effective Rejection Date; and (iv) failure to grant the relief as requested would result in the Debtors incurring unnecessary administrative costs associated with the Rejected Leases and Rejected Contracts.

### **III. The Personal Property is De Minimis in Value and/or Burdensome to Remove from the Premises and Abandonment Will Not prejudice the Lessors**

17. The Debtors have satisfied the standard set forth in section 554(a) of the Bankruptcy Code, granting them authority to abandon the Personal Property. Section 554(a) provides that a debtor in possession may abandon, subject to court approval, “property of the estate that . . . is of

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<sup>8</sup> See *In re Cafeteria Operators, L.P.*, 299 B.R. 384 (Bankr. N.D. Tex. 2003) (approving rejection of closed restaurants retroactively to the later of the date the motion to reject was filed or the date the leased space was vacated). See also, e.g., *In re Romacorp, Inc.*, 2006 WL 6544088, at \*4 (Bankr. N.D. Tex. Feb. 2, 2006) (“This court is not alone in allowing retroactive rejection of unexpired leases; in fact, a number of other courts around the country have recognized this equitable practice.”) (collecting cases); *In re Amber’s Stores, Inc.*, 193 B.R. 819, 825–27 (Bankr. N.D. Tex. 1996) (“[T]he Court finds that nothing precludes a bankruptcy court, based on the equities of the case, from approving the trustee’s rejection of a non-residential real property lease retroactively to an earlier date.”).

<sup>9</sup> See *In re Jamesway Corp.*, 179 B.R. 33, 38–39 (S.D.N.Y. 1995); see also *At Home Corp.*, 392 F.3d at 1072.



inconsequential value and benefit to the estate.”<sup>10</sup> A bankruptcy court may authorize property to be abandoned when either (a) the property is burdensome to the estate or (b) the property is of inconsequential value and benefit to the estate.<sup>11</sup>

18. Although the Debtors and/or Purchasers, as applicable, intend to remove Personal Property that they determine is of value to their estates or was purchased by the Purchaser prior to the surrender of the premises and rejection of the Rejected Leases, the Debtors anticipate that certain Personal Property could remain on the premises as of the Effective Rejection Date to the extent that removal of such Personal Property would not be feasible and/or would provide nominal or no value to the Debtors or their estates. Because any Personal Property that the Debtors do not remove in advance of surrender and choose to abandon will be burdensome or of inconsequential value to the Debtors’ estates, abandonment of the Personal Property is warranted under section 554(a) of the Bankruptcy Code.

19. The Debtors request that the abandonment of the Personal Property be effective as of the Effective Rejection Date, which is also the proposed effective date of rejection of the Rejected Leases.

#### **IV. Requirements of Bankruptcy Rule 6006(f)**

20. Under Bankruptcy Rule 6006(e), a debtor may join requests for authority to reject multiple executory contracts or unexpired leases in one motion, subject to Bankruptcy Rule 6006(f). *See* FED. R. BANKR. P. 6006(e). Motions to assume or reject multiple executory contracts or unexpired leases must satisfy six requirements. *See* FED. R. BANKR. P. 6006(f). These

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<sup>10</sup> 11 U.S.C. § 554(a).

<sup>11</sup> *See, e.g., Midlantic Nat’l Bank v. N.J. Dep’t of Env’tl. Prot.*, 474 U.S. 494, 499–500 (1986).

requirements are procedural in nature. A motion to reject multiple executory contracts or unexpired leases that are not between the same parties shall:

- a. State in a conspicuous place that parties receiving the omnibus motion should locate their names and their contracts or leases listed in the motion;
- b. list parties alphabetically and identify the corresponding contract or lease;
- c. specify the terms, including the curing of defaults, for each requested assumption or assignment;
- d. specify the terms, including the identity of each assignee and the adequate assurance of future performance by each assignee, for each requested assignment;
- e. be numbered consecutively with other omnibus motions to assume, assign, or reject executory contracts or unexpired leases; and
- f. be limited to no more than 100 executory contracts or unexpired leases.<sup>12</sup>

21. The clear purpose of Bankruptcy Rule 6006(f), as amended, is to protect the due process rights of counterparties to unexpired leases and executory contracts. This Motion, together with **Schedule 1** and **Schedule 2** to the Order, satisfies the procedural requirements of Bankruptcy Rule 6006(f). The omnibus rejection of the Rejected Leases and Rejected Contracts should be approved, and the Debtors should be authorized to reject the Rejected Leases, identified on **Schedule 1** to the Order, and the Rejected Contracts, identified on **Schedule 2** to the Order, consistent with the terms set forth herein.

#### **Reservation of Rights**

22. Nothing contained herein is intended or should be construed as an admission as to the validity of any claims of any party against a Debtor entity, a waiver of the Debtors' or another party in interest's rights to dispute any claim on any grounds, a promise or requirement to pay any claim, an implication or admission that any particular claim is of a type specified or defined in this

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<sup>12</sup> Fed. R. Bankr. P. 6006(f).

Motion or any order granting the relief requested by this Motion, or a waiver of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable law. The Debtors expressly reserve their rights to contest any claim related to the relief sought herein, including but not limited to, any claims for setoff by a contract counterparty. The Debtors expressly reserve all rights and claims under the Bankruptcy Code or any other applicable law that the Debtors may have against any contract counterparty to the Rejected Leases or Rejected Contracts, whether or not such claims arise under, are related to the rejection of, or are independent of the Rejected Leases or Rejected Contracts, including, but not limited to, the right to recover payments or prepayments made under the Rejected Leases or Rejected Contracts.

### **Notice**

23. The Debtors will provide notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the Southern District of Texas; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) counsel to the Petition Lender; (d) counsel to the DIP Lender; (e) the Office of the United States Attorney for the Southern District of Texas; (f) the state attorneys general for states in which the Debtors conduct business; (g) the Internal Revenue Service; (h) the Securities and Exchange Commission; (i) the Environmental Protection Agency; (j) other governmental agencies having a regulatory or statutory interest in these cases; (k) counsel to the Committee; (l) the applicable counterparty to the Rejected Leases; (m) the applicable counterparty to the Rejected Contracts; and (n) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice need be given.

The Debtors request the Court enter the Order granting the relief requested in this Motion and such other relief as the Court deems appropriate under the circumstances.

Houston, Texas  
Dated: June 16, 2023

*/s/ Vienna F. Anaya*

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*Counsel to the Debtors  
and Debtors in Possession*

**Certificate of Service**

I certify that on June 16, 2023, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Vienna F. Anaya

Vienna F. Anaya

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

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In re:	)	Chapter 11
	)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 23-90054 (CML)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	<b>Re: Docket No. _____</b>

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**ORDER GRANTING DEBTORS' FOURTH OMNIBUS MOTION  
FOR ENTRY OF AN ORDER (I) AUTHORIZING AND APPROVING (A) THE  
REJECTION OF CERTAIN UNEXPIRED LEASES OF NON-RESIDENTIAL REAL  
PROPERTY, (B) THE REJECTION OF CERTAIN EXECUTORY CONTRACTS, AND  
(C) ABANDONMENT OF CERTAIN PERSONAL PROPERTY, IF ANY, EACH  
EFFECTIVE AS OF THE RESPECTIVE EFFECTIVE REJECTION DATE, AND  
(II) GRANTING RELATED RELIEF**

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Upon the motion (the "Motion")<sup>2</sup> of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an order (this "Order"), (a) authorizing the Debtors to reject certain unexpired leases of non-residential real property listed on **Schedule 1** to the Order (collectively, the "Rejected Leases"), effective as of the "Effective Rejection Date" listed on **Schedule 1** to this Order (the "Effective Rejection Date"), (b) authorizing the Debtors to reject certain executory contracts listed on **Schedule 2** to this Order (collectively, the "Rejected Contracts"), effective as of the Effective Rejection Date listed on **Schedule 2** to this Order, (c) authorizing the Debtors to abandon certain Personal Property that may be located at the

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<sup>1</sup> The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

premises associated with each Rejected Lease, effective as of the day following the Effective Rejection Date; and (d) granting related relief. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. § 1334 and venue of the Motion is proper pursuant to §§ 1408 and 1409. The Motion is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and the Court may enter a final order on the Motion. The relief requested in the Motion is in the best interests of the Debtors, their estates, stakeholders, and other parties in interest and the Debtors gave sufficient and proper notice of the Motion and related hearings. Upon consideration of the Motion and the First Day Declaration and after considering arguments and evidence presented in support of the Motion, the Court finds that good cause exists to grant the requested relief. It is therefore ORDERED THAT:

1. The Rejected Leases listed on **Schedule 1** attached hereto is rejected under section 365 of the Bankruptcy Code effective as of the Effective Rejection Date listed on **Schedule 1**.

2. The Debtors are authorized to abandon any Personal Property located at the premises related to each of the Rejected Leases (each, a “**Premises**”) identified on **Schedule 1** attached hereto free and clear of all liens, claims, encumbrances, interests, and rights of the Debtors and third parties as of the day following the Effective Rejection Date. The applicable counterparty to each Rejected Lease may keep and/or dispose of such Personal Property in its sole and absolute discretion without further notice or liability to any party holding any liens, claims, encumbrances, interests, and rights in such abandoned Personal Property. The automatic stay, to the extent applicable, is modified to allow for such utilization or disposition.

3. The Rejected Contracts listed on **Schedule 2** attached hereto are rejected under section 365 of the Bankruptcy Code effective as of the Effective Rejection Date, June 30, 2023.

4. The counterparty to each Rejected Lease and Rejected Contract must file a proof of claim, if at all, on or before the later of (a) the deadline for filing proofs of claim established in

these chapter 11 cases and (b) thirty (30) days after the entry of this Order, or else be forever barred.

5. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in the Motion or any order granting the relief requested by the Motion or any order granting the relief requested by the Motion or a finding that any particular claim is an administrative expense claim or other priority claim; (e) other than as set forth herein and on **Schedule 1** and **Schedule 2** attached hereto, a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, rights under the Bankruptcy Code or any other applicable law; or (h) a waiver of any claims that the Debtors may have against any counterparty to the Rejected Leases or Rejected Contracts, whether or not such claims arise under, are related to the rejection of, or are independent of the Rejected Leases or Rejected Contracts, including, but not limited to, the right to recover payments or prepayments made under the Rejected Leases or Rejected Contracts.

6. Notice of the Motion as set forth therein shall be deemed good and sufficient notice of such Motion and the requirements of the Bankruptcy Rules and the Bankruptcy Local Rules are satisfied by such notice.



7. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Motion.

8. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6006.

9. Notwithstanding the provisions of Bankruptcy Rule 6006(d), this Order shall be immediately effective and enforceable upon entry.

10. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Houston, Texas

Dated: \_\_\_\_\_, 2023

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CHRISTOPHER M. LOPEZ  
UNITED STATES BANKRUPTCY JUDGE

**Schedule 1**  
**Rejected Leases**

<b><u>#</u></b>	<b><u>ID</u></b>	<b><u>Landlord Name</u></b>	<b><u>Landlord Address</u></b>	<b><u>Debtor Tenant</u></b>	<b><u>Premises Address</u></b>	<b><u>Effective Rejection Date</u></b>
1.	10646	AMG Properties, Inc.	1430 South Dixie Hwy., Ste. 306 Coral Gables, FL 33146	IEH Auto Parts LLC	4500 Clark Rd. Sarasota, FL 34233	7/31/2023
2.	10657	AMG Properties, Inc.	1430 South Dixie Hwy., Ste. 306 Coral Gables, FL 33146	IEH Auto Parts LLC	13110 Metro Pkwy. Fort Myers, FL 33966	7/31/2023
3.	10403	Asher Development, LLC	PO Box 310 Dorset, VT 05251	IEH Auto Parts LLC	10 Kingston St. Delhi, NY 13753	7/31/2023
4.	10410	Asher Development, LLC	PO Box 310 Dorset, VT 05251	IEH Auto Parts LLC	107-109 E. Main St. Norwich, NY 13815	7/31/2023
5.	10062	Attleboro Area Industrial Museum Inc.	42 Union St. Attleboro, MA 02703	IEH Auto Parts LLC	42 Union St. Attleboro, MA 02703	7/31/2023
6.	10573	c/o MasDyLandCo LLC	15240 Frederick Road Woodbine, MD 21797	IEH Auto Parts LLC	5410 Klee Mill Rd. South Sykesville, MD 21784	7/31/2023

#	ID	Landlord Name	Landlord Address	Debtor Tenant	Premises Address	Effective Rejection Date
7.	10502	CAP Properties 123, LLC	Four Seasons Residence 1 Dalton Street, Apt 3502 Boston, MA 02115	IEH Auto Parts LLC	597 Park Ave. Worcester, MA 01603	7/31/2023
8.	10505	CAP Properties 123, LLC	Four Seasons Residence 1 Dalton Street, Apt 3502 Boston, MA 02115	IEH Auto Parts LLC	578 Main St. Gardner, MA 01440	7/31/2023
9.	10714	Carberry6, LLC	7 Cottage St. Natick, MA 01760	AP Acquisition Company Massachusetts LLC	180 State Rd. Great Barrington, MA 01230	7/31/2023
10.	10087	Car-D-Nel, Inc.	5229 Hixson Pike Hixson, TN 37343	IEH Auto Parts LLC	2822 Calhoun Ave. Chattanooga, TN 37407	7/4/2023
11.	10251	Chad Yerkey	440 Jamie Dr. Belle Vernon, PA 15012	IEH Auto Parts LLC	123 West Main St Monongahela, PA 15063	7/31/2023
12.	10012 18027	Clarit Realty, Ltd.	9040 Town Center Parkway Lakewood Ranch, FL 34202	IEH Auto Parts LLC	270 Braddock Ave. Turtle Creek, PA 15145	6/30/2023
13.	10060	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	30 Pickering St. Brookville, PA 15825	7/31/2023

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14.	10159 18059	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	5900 Front St. Kansas City, MO 64120	7/31/2023
15.	10167	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	1281 St. Paul St Rochester, NY 14621	7/31/2023
16.	10185	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	205 University Dr. Amherst, MA 01002	7/31/2023
17.	18054	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	2771 Chouteau Ave. St. Louis, MO 63103	7/31/2023
18.	10493	Conestoga Ceramic Tile Distributor, Inc.	4335 Lewis Rd., PO Box 4585 Harrisburg, PA 17111	IEH Auto Parts LLC	4335 Lewis Rd Harrisburg, PA 17111	7/31/2023
19.	10406	Delaware St. Walton, LLC	543 Lower Hollow Road Dorset, VT 05251	IEH Auto Parts LLC	211 Delaware St. Walton, NY 13856	7/31/2023
20.	10252	Dennis G. Yerkey and Clifford J. Yerkey	4061 Rustic Woods Dr. Jefferson Hills, PA 15025	IEH Auto Parts LLC	211 Fallowfield Ave Charleroi, PA 15022	7/31/2023

#	ID	Landlord Name	Landlord Address	Debtor Tenant	Premises Address	Effective Rejection Date
21.	10086	E & E Properties	614 Sunview Drive Athens, TN 37303	IEH Auto Parts LLC	904 Decatur Pike Athens, TN 37303	7/4/2023
22.	10404	Edward M. Stolarcyk	P.O. Box 736 Whitney Point, NY 13862	IEH Auto Parts LLC	2902 Us-11 Whitney Point, NY 13862	7/31/2023
23.	10665	Emerald Eagles, LP	PO Box 829 Windermere, FL 34786	IEH Auto Parts LLC	1413 S Dixie Fwy. New Smyrna Beach, FL 32168	7/31/2023
24.	10388	Eurgel Berry	19515 E Tri Oak Circle Wyoming, MN 55092	IEH Auto Parts LLC	2151 106th Lane NE Blaine, MN 55449	7/31/2023
25.	10587	FF & H Enterprises	208 Madison Cir. Locust Grove, VA 22508	IEH Auto Parts LLC	3225 Jeff Davis Hwy. Stafford, VA 22554	7/31/2023
26.	10707	KMW Investments LLC	P.O Box 34291 Indianapolis, IN 46234	IEH Auto Parts LLC	9700 Lakeshore Dr. East Indianapolis, IN 46280	7/31/2023
27.	10653	Moonstone Holdings, LLC	17940 Toledo Blade Blvd., Unit A Port Charlotte, FL 33948	IEH Auto Parts LLC	1231 Market Circle Port Charlotte, FL 33953	7/31/2023

<u>#</u>	<u>ID</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>	<u>Effective Rejection Date</u>
28.	10272	Ricky J. Ramsey	4711 North East 25th Ave. Fort Lauderdale, FL 33308	IEH Auto Parts LLC	2953 Hamburg St Schenectady, NY 12303	7/31/2023
29.	10640 18067	RREEF AMERICA REIT II CORP. VVV	222 South Riverside, Floor 26 Chicago, IL 60606	IEH Auto Parts LLC	3510 NW 60th St. Miami, FL 33142	7/31/2023
30.	10106	THE PEP BOYS - MANNY, MOE & JACK LLC	3111 West Allegheny Avenue Philadelphia, PA 19132	IEH Auto Parts LLC	1132 Northlake Drive Conyers, GA 30013	7/4/2023
31.	10556	TKSC, L.L.C.	814 Stiles Ct. Joppa, MD 21085	IEH Auto Parts LLC	9107 Belair Rd. Baltimore, MD 21236	7/31/2023
32.	10411	Utica Road Hamilton, LLC	543 Lower Hollow Road Dorset, VT 05251	IEH Auto Parts LLC	2393 Rt 12B Hamilton, NY 13346	7/31/2023
33.	10682	V - NBC, LLC	1420 Spring Hill Rd., Ste. 230 McLean, VA 22102	IEH Auto Parts LLC	8535 Terminal Rd. Stes. D and E Lorton, VA 22079	7/31/2023
34.	10471	Velocity Ventures	921 Cross Rd. Schwenksville, PA 19473	IEH Auto Parts LLC	3425 Bethlehem Pike Souderton, PA 18964	7/31/2023

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35.	10688	WMB, L.C.	13275 University Blvd Gainesville, VA 20155	IEH Auto Parts LLC	13285 University Blvd Gainesville, VA 20155	7/31/2023

**Schedule 2**  
**Rejected Contracts**

<b>#</b>	<b><u>Non-Debtor Contract Counterparty Name</u></b>	<b><u>Non-Debtor Contract Counterparty Address</u></b>	<b><u>Debtor Counterparty</u></b>	<b><u>Contract Description</u></b>	<b><u>Effective Rejection Date</u></b>
1.	Pitney Bowes	PO Box 981026 Boston, MA 02298-1026	IEH Auto Parts LLC	Equipment Lease Agreement	6/30/2023
2.	AccuSource, Inc.	1195 Elliot Drive Corona, CA 92881	IEH Auto Parts LLC	Master Agreement	6/30/2023
3.	eScreen, Inc.	8140 Ward Parkway Kansas City, MO 64114	IEH Auto Parts LLC	User Agreement	6/30/2023
4.	The Infosoft Group LLC (Circa)	1000 N. Water Street, Suite 1200 Milwaukee, WI 53202	IEH Auto Parts LLC	Subscription Agreement	6/30/2023
5.	Indeed, Inc.	6433 Champion Grandview Way, Building 1 Austin, TX 78750	IEH Auto Parts LLC	Subscription Agreement	6/30/2023
6.	LinkedIn Corporation	1000 W. Maude Avenue Sunnyvale, CA 94085	IEH Auto Parts LLC	Services Agreement	6/30/2023
7.	PayFactors Group, LLC	15 Rockdale Street Braintree, MA 02184	IEH Auto Parts LLC	Master Services Agreement	6/30/2023
8.	Augeo Incent, Inc.	2561 Territorial Road St. Paul, MN 55114	IEH Auto Parts LLC	Service Agreement	6/30/2023
9.	Payscale, Inc.	113 Cherry Street, Suite 96140 Seattle, WA 98104	IEH Auto Parts LLC	MSA and Order Form	6/30/2023