

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

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

CERTIFICATE OF SERVICE

I, Marrium Zubair, depose and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtors in the above-captioned case.

On November 17, 2023, employees of KCC caused the following documents to be served via Electronic Mail upon the service list attached hereto as **Exhibit A**; and via First Class Mail upon the service list attached hereto as **Exhibit B**:

- **First and Final Fee Application of B. Riley Real Estate LLC as Real Estate Advisor to the Debtors and Debtors in Possession for the Fee Period from February 17, 2023 Through June 16, 2023** [Docket No. 995]
- **First and Final Fee Application of B. Riley Advisory & Valuation Services, LLC dba B. Riley Advisory Services as Inventory Valuation and Appraisal Advisor to the Debtors and Debtors in Possession for the Fee Period from March 6, 2023 Through June 16, 2023** [Docket No. 996]

Dated: November 20, 2023

/s/ Marrium Zubair
Marrium Zubair
KCC
222 N Pacific Coast Highway,
3rd Floor
El Segundo, CA 90245
Tel 310.823.9000

¹ The Wind-Down Debtor entities in these chapter 11 cases, along with the last four digits of each Wind-Down 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 Wind-Down Debtors' service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226.



2390054231120000000000004

Exhibit A

Exhibit A
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Attorneys for Collin County Tax Assessor/Collector	Abernathy, Roeder, Boyd & Hullett, P.C.	Paul M. Lopez, Larry R. Boyd & Emily M. Hahn	plopez@abernathy-law.com; bankruptcy@abernathy-law.com; lboyd@abernathy-law.com; ehahn@abernathy-law.com
Counsel to Bank of America, N.A.	Alston & Bird LLP	Jacob A. Johnson	jacob.johnson@alston.com
Attorneys For The Texas Comptroller Of Public Accounts	Attorney General's Office	Bankruptcy & Collections Div.	courtney.hull@oag.texas.gov
Counsel to the Chemours Company FC, LLC	Ballard Spahr LLP	Tobey M. Daluz, Esquire and Margaret A. Vesper, Esquire	daluzt@ballardspahr.com; vesperm@ballardspahr.com
Counsel to RPT Hialeah I, LLC	Barbee & Gehrt, L.L.P.	Jennifer A. Gehrt	jgehr@bglaw.net
Counsel to National Realty & Development Corp.	Barclay Damon LLP	Scott L. Fleischer	sfleischer@barclaydamon.com
Counsel to Oracle America, Inc.	Buchalter, A Professional Corporation	Shawn M. Christianson, Esq.	schristianson@buchalter.com
Counsel for Epicor Software Corporation & Fidelity and Deposit Company of Maryland	Clark Hill PLC	Duane J. Brescia	DBrescia@clarkhill.com
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
Delaware Attorney General	Delaware Attorney General	Attn Bankruptcy Department	attorney.general@state.de.us
Counsel to PW Fund B, LP ("PW Fund")	Downey Brand LLP	Jamie P. Dreher	jdreher@downeybrand.com; mfrazier@downeybrand.com; courtfilings@downeybrand.com
Counsel to Disney Road Associates, LLC and Fisherbroyles	Fisherbroyles, LLP	Lisa A. Powell	lisa.powell@fisherbroyles.com
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	citizenservices@myfloridalegal.com
Counsel to Parts Authority, LLC, Clutch Acquisition, LLC, and KPAE Holdco Inc.	Foley & Lardner LLP	Michael Small	msmall@foley.com
Counsel to Environmental Management, Inc.	Foley & Lardner LLP	Stephen A. Jones	sajones@foley.com
Counsel to RIDC of Southwestern PA	Fox Rothschild LLP	John R. Gotaskie, Jr.	jgotaskie@foxrothschild.com
Counsel to Standard 5601, LLC, Standard 17600, LLC, Standard 2930, LLC, Standard 12100, LLC, Standard 4204, LLC and CCLR, Ltd.,	Frank B. Lyon		frank@franklyon.com
Counsel to Appriss, Inc.	Frost Brown Todd LLP	A.J. Webb, Esq.	awebb@fbtlaw.com
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	Agcarr@law.ga.gov
Counsel to US Pack Parts LLC	Gray Reed	Micheal W. Bishop & Amber M. Carson	mbishop@grayreed.com; acarson@grayreed.com
Counsel to City of Mesquite	Grimes & Linebarger, LLP	John Kendrick Turner	dallas.bankruptcy@lgbs.com
Counsel to Ranger FL, LLC	Gunster, Yoakley & Stewart, P.A.	Kenneth G.M. Mather, Esq.	kmather@gunster.com; tkennedy@gunster.com; eservice@gunster.com
Counsel to MDH F2 BAL Governor CT, LLC and Ranger FL LLC	Hall, Estill, Hardwick, Gable, Golden & Nelson, P.C.	Steven W. Soule, OBA No. 13781	ssoule@hallestill.com
Counsel to Fisher Auto Parts, Inc.	Haynes And Boone, Llp	Charles A. Beckham, Jr., Patrick L. Hughes, David Trausch	charles.beckham@haynesboone.com; charles.beckham@haynesboone.com; david.trausch@haynesboone.com
Official Committee of Unsecured Creditors	Highline Warren	c/o Anestis Derakis	anestis.derakis@highlinewarren.com
Counsel for 86 Winter Street LLC	Hinckley, Allen & Snyder LLP	Jennifer V. Doran, Esq.	jdoran@hinckleyallen.com
Counsel for General Motors LLC	Honigman LLP	E. Todd Sable & Lawrence A. Lichtman, Esq.	tsable@honigman.com; llichtman@honigman.com
Counsel for Axalta Coating Systems, LLC	Hunton Andrews Kurth LLP	Justin F. Paget	jpaget@HuntonAK.com
Counsel for Axalta Coating Systems, LLC	Hunton Andrews Kurth LLP	Timothy A. ("Tad") Davidson II & Ashley L. Harper	taddavidson@HuntonAK.com; ashleyharper@HuntonAK.com
Counsel to the Safety National Casualty Corporation	Husch Blackwell LLP	Buffey E. Klein	Buffey.Klein@huschblackwell.com
Counsel to DRIRITE Tampa	Husch Blackwell LLP	Lynn Hamilton Butler	lynn.butler@huschblackwell.com
Indiana Attorney General	Indiana Attorney General	Attn Bankruptcy Department	info@atg.in.gov
Internal Revenue Service	Internal Revenue Service	Centralized Insolvency Operation	Mimi.M.Wong@irs.counsel.treas.gov
Official Committee of Unsecured Creditors	Interstate Batteries, Inc.	c/o Heather Catelotti	heather.catelotti@ibsa.com
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	IDR.Bankruptcy@ag.iowa.gov
Counsel for Beaver Falls Municipal Authority for Itself and as Agent for the Bridgewater Township Municipal Authority	J. Philip Colavincenzo		jp.colav@verizon.net
Counsel to Cortland Squires LLC	Jaspan Schlesinger Narendran LLP	Sophia A. Perna-Plank, Esq.	spernaplank@jaspanllp.com
Counsel to Official Committee of Unsecured Creditors and the GUC Trust	Kane Russell Coleman Logan PC	Joseph M. Coleman, John J. Kane & Kyle Woodard	jcoleman@krcl.com; jkane@krcl.com; kwoodard@krcl.com
Counsel to Official Committee of Unsecured Creditors and the GUC Trust	Kane Russell Coleman Logan PC	Michael P. Ridulfo	mrifulfo@krcl.com
Counsel to Standard Motor Products, Inc.	Kelley Drye & Warren LLP	Eric R. Wilson, Lauren S. Schlusel & Ryan T. Bolger	ewilson@kelleydrye.com; lschlusel@kelleydrye.com; rbolger@kelleydrye.com; kdwbankruptcydepartment@kelleydrye.com
Counsel to Byzantine Inc	Keri P. Ebeck Bernstein-Burkley, P.C.	Keri P. Ebeck	kebeck@bernsteinlaw.com
Counsel to DRIV Automotive Inc.	Kirkland & Ellis LLP	Chad J. Husnick, P.C. & Alison J. Wirtz	chad.husnick@kirkland.com; alison.wirtz@kirkland.com
Counsel to DRIV Automotive Inc.	Kirkland & Ellis LLP	Nick Brown	nick.brown@kirkland.com
Counsel to Liberty Mutual Insurance Company	Langley LLP	Keith A. Langley	klangley@l-lp.com
Counsel to City of El Paso	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	sanantonio.bankruptcy@lgbs.com
Counsel to Dallas County, Tarrant County & Irving ISD	Linebarger Goggan Blair & Sampson, LLP	John Kendrick Turner	dallas.bankruptcy@lgbs.com
Counsel to Cypress-Fairbanks ISD, Montgomery County, Harris County, Galveston County, Texas City ISD, Fort Bend County & Fort Bend Co WCID # 02	Linebarger Goggan Blair & Sampson, LLP	Tara L. Grundemeier	houston_bankruptcy@lgbs.com
Maryland Attorney General	Maryland Attorney General	Attn Bankruptcy Department	oag@oag.state.md.us

Exhibit A
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Massachusetts Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	ago@state.ma.us
Counsel for Dallam County Appraisal District, The County of Dallam, Texas and The County of Stephens, Texas	McCreary, Veselka, Bragg & Allen, P.C.	Julie Anne Parsons	jparsons@mvbalaw.com
Counsel for IAP, Inc. and IAP West, Inc.	McDermott Will & Emery LLP	Debbie E. Green & Marcus A. Helt	dgreen@mwe.com; mhelt@mwe.com
Counsel to Fisher Auto Parts, Inc.	McGuirewoods LLP	Demetra Liggins, Esq.	dliggins@mcguirewoods.com
Counsel to Fisher Auto Parts, Inc.	McGuirewoods LLP	Dion W. Hayes, Esq. and Joseph S. Sheerin, Esq.	dhayes@mcguirewoods.com; jsheerin@mcguirewoods.com
Minnesota Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	ag.replies@ag.state.mn.us
Mississippi Attorney General	Mississippi Attorney General	Attn Bankruptcy Department	fhell@ago.ms.gov
Missouri Attorney General	Missouri Attorney General	Attn Bankruptcy Department	attorney.general@ago.mo.gov
Counsel to 8420 Westphalia Road LLC and Westphalia Venture, LLC	Munsch Hardt Kopf & Harr, P.C.	John D. Cornwell and Conor P. White	jcornwell@munsch.com; cwhite@munsch.com
Attorneys for Geodis Logistics, LLC	Nelson Mullins Riley & Scarborough, LLP	Shane G. Ramsey	shane.ramsey@nelsonmullins.com
New Hampshire Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	attorneygeneral@doj.nh.gov
New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Heather.Anderson@law.njoag.gov
New York Attorney General	New York Attorney General	Attn Bankruptcy Department	Louis.Testa@ag.ny.gov
Counsel to The Pep Boys – Manny, Moe & Jack LLC	Norton Rose Fulbright Us Llp	Jason L. Boland, Robert B. Bruner, Julie Goodrich Harrison & Maria Mokrzycka	jason.boland@nortonrosefulbright.com; bob.bruner@nortonrosefulbright.com; julie.harrison@nortonrosefulbright.com; maria.mokrzycka@nortonrosefulbright.com
Counsel for Gates Corporation	O'Melveny & Myers, LLP	Louis R. Strubeck, Jr., Gregory M. Wilkes, Laura L. Smith & Emma L. Persson	lstrubeck@omm.com; gwilkes@omm.com; lsmith@omm.com; epersson@omm.com
Office of the U.S. Trustee	Office of the U.S. Trustee	U.S. Department of Justice	andrew.jimenez@usdoj.gov
Ohio Attorney General	Ohio Attorney General	Attn Bankruptcy Department	Kristin.Radwanick@OhioAGO.gov
Oklahoma Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	ConsumerProtection@oag.ok.gov
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	info@attorneygeneral.gov
Attorney for Claimants	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	c/o Laura J. Monroe	lmbkr@pbfc.com
Counsel for Brazoria County, Brazoria Drainage District # 4, Special Road and Bridge District, Pearland Independent School District AND City of Pearland	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	Melissa E. Valdez	mvaldez@pbfc.com
Counsel for Wilbarger County, City of Vernon, Vernon Independent School District, Vernon College and Wilbarger General Hospital	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	Mollie Lerew	mlerew@pbfc.com
Attorneys for Claimant(s)	Perdue, Brandon, Fielder, Collins & Mott, LLP	Richardson ISD	emccain@pbfc.com
Counsel to Parts Authority, LLC, KPAE Holdco, Inc. and Clutch Acquisition LLC	Porter Hedges LLP	John F. Higgins, Heather K. Hatfield, Jamie L. Godsey	jhiggins@porterhedges.com; hhatfield@porterhedges.com; jgodsey@porterhedges.com
Counsel to WMB, L.C.	Rees Broome, PC	Ruhi F. Mirza, Esq.	rmirza@reesbroome.com
Counsel to Property Works	Renshaw, P.C.	Justin W. R. Renshaw	justin@renshaw-law.com
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	ag@riag.ri.gov
Counsel for Element Fleet Corporation	Saul Ewing LLP	John D. Demmy	john.demmy@saule.com
Attorneys for Conestoga Ceramic Tile Distributors, Inc	Schiffman, Sheridan & Brown, PC	Bret P. Shaffter, Esq & Steven J. Schiffman, Esq	bshaffter@ssbc-law.com; sschiffman@ssbc-law.com
SEC Regional Office	Securities & Exchange Commission	Fort Worth Regional Office	dfw@sec.gov
Securities and Exchange Commission Headquarters	Securities and Exchange Commission	Attn General Counsel	SECBankruptcy-OGC-ADO@SEC.GOV
Counsel to American Entertainment Properties Corp.	Sidley Austin LLP	Duston K. McFaul & Maegan Quejada	dmcfaul@sidley.com; mquejada@sidley.com
Counsel to American Entertainment Properties Corp.	Sidley Austin LLP	Jackson T. Garvey	jgarvey@sidley.com
Counsel to the Prepetition Lender & Counsel to American Entertainment Properties Corp.	Sidley Austin LLP	Stephen E. Hessler & Anthony R. Grossi	shessler@sidley.com; agrossi@sidley.com
Counsel to the Proposed DIP Lender & Counsel to American Entertainment Properties Corp.	Sidley Austin LLP	Stephen E. Hessler & Anthony R. Grossi	shessler@sidley.com; agrossi@sidley.com
Counsel to Interstate Batteries, Inc.	Simmons Legal PLLC	Attn.: Camisha L. Simmons, Esq.	camisha@simmonslegal.solutions
Attorneys for 1005 Raco Court Owner LLC	Singer & Levick, P.C.	Michelle E. Shiro, Esq.	mshiro@singerlevick.com
South Carolina Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	bankruptcy@scag.gov
Counsel to Ayesha McNair	Spence Desenberg & Lee, PLLC	Ross Spence, Justin Safady	ross@sdllaw.com; justin@sdllaw.com
Tennessee Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	agattorneys@ag.tn.gov
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	bankruptcytax@oag.texas.gov; communications@oag.texas.gov
Texas State EPA Agency	Texas Commission on Environmental Quality	Office of the Commissioner	info@tceq.texas.gov
Secretary of the State	Texas Secretary of State	Attn Corporate Bankruptcy Dept	secretary@sos.texas.gov
The Pep Boys – Manny, Moe & Jack LLC	The Pep Boys – Manny, Moe & Jack LLC	Donald Novajosky	don_novajosky@pepboys.com
TN Dept of Revenue	TN Dept of Revenue	TN Attorney General's Office, Bankruptcy Division	steve.butler@ag.tn.gov
United States Attorney Office for the Southern District of Texas	US Attorney Office, Southern District of Texas	Daniel D. Hu	usatxs.bankruptcy@usdoj.gov; daniel.hu@usdoj.gov
Office of the U.S. Trustee for the Southern District of Texas	US Trustee for the Southern District of Texas (Houston Division)	Jayson B. Ruff	jayson.b.ruff@usdoj.gov
Virginia Attorney General	Virginia Attorney General	Attn Bankruptcy Department	mailoag@oag.state.va.us
Counsel to FCS Automotive	Weinberg Zareh Malkin Price LLP	Adrienne Woods	Awoods@wzmplaw.com
West Virginia Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	consumer@wvago.gov

Exhibit A
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Counsel for CITGO Petroleum Corporation	Whiteford, Taylor & Preston LLC	Brent C. Strickland, Esq.	bstrickland@wtplaw.com
Counsel for CITGO Petroleum Corporation	Whiteford, Taylor & Preston LLC	Stephen B Gerald, Esq.	sgerald@wtplaw.com
Wisconsin Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	radkeke@doj.state.wi.us
Counsel for HNP Investments LLC	Wolcott Rivers Gates	Carl A. Eason, Esq	bankruptcy@wolriv.com
Attorneys for GKI Infill Philadelphia, LLC	Womac Law	Brian D. Womac & Stacey L. Kremling	brian@womaclaw.com; stacey@womaclaw.com

Exhibit B

Exhibit B
Master Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Counsel to the Chemours Company FC, LLC	Ballard Spahr LLP	Tobey M. Daluz, Esquire and Margaret A. Vesper, Esquire	919 N. Market Street, 11th Floor			Wilmington	DE	19801-3034
Attorneys for SAP America, Inc.	Brown & Connery, LLP	Donald K. Ludman and Julie F. Montgomery	6 North Broad Street, Suite 100			Woodbury	NJ	08096
Counsel to Oracle America, Inc.	Buchalter, A Professional Corporation	Shawn M. Christianson, Esq.	425 Market Street, Suite 2900			San Francisco	CA	94105-3493
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	55 Elm St.			Hartford	CT	06106
Attorneys for Capital Management Systems, LLC and EHL Holdings, LLC	Deiches & Ferschmann	A Professional Corporation	Ira R. Deiches, Esq.	25 Wilkins Avenue		Haddonfield	NJ	08033-2482
Delaware Attorney General	Delaware Attorney General	Attn Bankruptcy Department	Carvel State Office Bldg.	820 N. French St.		Wilmington	DE	19801
US Department of Justice	Department of Justice US Attorney General	Commercial Litigation Branch	950 Pennsylvania Ave NW			Washington	DC	20530
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	The Capitol PL-01			Tallahassee	FL	32399-1050
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	40 Capital Square, SW			Atlanta	GA	30334-1300
Counsel to Ranger FL, LLC	Gunster, Yoakley & Stewart, P.A.	Kenneth G.M. Mather, Esq.	401 E. Jackson Street, Suite 1500			Tampa	FL	33602
Counsel to Fisher Auto Parts, Inc.	Haynes And Boone, Llp	Charles A. Beckham, Jr., Patrick L. Hughes, David Trausch	1221 McKinney Street, Suite 4000			Houston	TX	77010
Official Committee of Unsecured Creditors	Highline Warren	c/o Anestis Derakis	4500 Malone Rd., Ste. 1			Memphis	TN	38118
Illinois Attorney General	Illinois Attorney General	Attn Bankruptcy Department	100 West Randolph Street			Chicago	IL	60601
Indiana Attorney General	Indiana Attorney General	Attn Bankruptcy Department	Indiana Govt Center South	302 West Washington St 5th Fl		Indianapolis	IN	46204
Internal Revenue Service	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Official Committee of Unsecured Creditors	Interstate Batteries, Inc.	c/o Heather Catelotti	14221 N. Dallas Pkwy, Ste. 1000			Dallas	TX	75254
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	Hoover State Office Bldg	1305 E. Walnut Street		Des Moines	IA	50319
Counsel to Dallas County, Tarrant County & Irving ISD	Linebarger Goggan Blair & Sampson, LLP	John Kendrick Turner	2777 N. Stemmons Freeway, Suite 1000			Dallas	TX	75207
Counsel to Cypress-Fairbanks ISD, Montgomery County, Harris County, Galveston County, Texas City ISD, Fort Bend County & Fort Bend Co WCID # 02	Linebarger Goggan Blair & Sampson, LLP	Tara L. Grundemeier	PO Box 3064			Houston	TX	77253-3064
Maryland Attorney General	Maryland Attorney General	Attn Bankruptcy Department	200 St. Paul Place			Baltimore	MD	21202-2202
Massachusetts Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Place			Boston	MA	02108-1518
Minnesota Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	445 Minnesota St Suite 1400			St Paul	MN	55101-2131
Mississippi Attorney General	Mississippi Attorney General	Attn Bankruptcy Department	Walter Sillers Building	550 High St Ste 1200		Jackson	MS	39201
Missouri Attorney General	Missouri Attorney General	Attn Bankruptcy Department	Supreme Court Bldg	207 W. High St.		Jefferson City	MO	65101
New Hampshire Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St.			Concord	NH	03301
New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Richard J. Hughes Justice Complex	25 Market St	PO Box 080	Trenton	NJ	08625-0080
New York Attorney General	New York Attorney General	Attn Bankruptcy Department	Office of the Attorney General	The Capitol, 2nd Fl.		Albany	NY	12224-0341
North Carolina Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Center			Raleigh	NC	27699-9001
Ohio Attorney General	Ohio Attorney General	Attn Bankruptcy Department	30 E. Broad St. 14th Fl			Columbus	OH	43215-0410
Oklahoma Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	313 NE 21st St			Oklahoma City	OK	73105
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120
Counsel to Parts Authority, LLC, KPAE Holdco, Inc. and Clutch Acquisition LLC	Porter Hedges LLP	John F. Higgins, Heather K. Hatfield, Jamie L. Godsey	1000 Main Street, 36th Floor			Houston	TX	77002
Counsel to C1478 Lombardy LLC; BGT Lombardy LLC; Hopewood Lombardy LLC; Stammer Lombardy LLC; and MMP Lombardy LLC	Raines Feldman Littrell LLP	Hamid R. Rafatjoo	1900 Avenue of the Stars, 19th Floor			Los Angeles	CA	90067
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	150 S. Main St.			Providence	RI	02903
SEC Regional Office	Securities & Exchange Commission	Fort Worth Regional Office	801 Cherry Street, Suite 1900, Unit 18			Fort Worth	TX	76102

Exhibit B
Master Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Securities and Exchange Commission Headquarters	Securities and Exchange Commission	Attn General Counsel	100 F St NE			Washington	DC	20549
Counsel to the Prepetition Lender & Counsel to American Entertainment Properties Corp.	Sidley Austin LLP	Stephen E. Hessler & Anthony R. Grossi	787 Seventh Avenue			New York	NY	10019
Counsel to the Proposed DIP Lender & Counsel to American Entertainment Properties Corp.	Sidley Austin LLP	Stephen E. Hessler & Anthony R. Grossi	787 Seventh Avenue			New York	NY	10019
South Carolina Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	Rembert C. Dennis Office Bldg.	1000 Assembly St Room 519		Columbia	SC	29201
Counsel for WJH Real Estate, LLC	Spotts Fain PC	Neil E. McCullagh	411 East Franklin Street, Suite 600			Richmond	VA	23219
Official Committee of Unsecured Creditors	Standard Motor Products	c/o Darcey Keene	1801 Waters Ridge Dr.			Lewisville	TX	75057
Tennessee Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	425 5th Avenue North			Nashville	TN	37243
Texas Attorney General	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St			Austin	TX	78701
Texas State EPA Agency	Texas Commission on Environmental Quality	Office of the Commissioner	12100 Park 35 Circle			Austin	TX	78753
Secretary of the State	Texas Secretary of State	Attn Corporate Bankruptcy Dept	PO Box 13697			Austin	TX	78711-3697
United States Attorney Office for the Southern District of Texas	US Attorney Office, Southern District of Texas	Daniel D. Hu	1000 Louisiana, Suite 2300			Houston	TX	77002
US Customs and Border Protection	US Customs and Border Protection		1300 Pennsylvania Ave. NW			Washington	DC	20229
Environmental Protection Agency (US)	US Environmental Protection Agency		1200 Pennsylvania Ave NW	Ariel Rios Building		Washington	DC	20004
Virginia Attorney General	Virginia Attorney General	Attn Bankruptcy Department	202 North Ninth St			Richmond	VA	23219
West Virginia Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	State Capitol Bldg 1 Rm E-26	1900 Kanawha Blvd., East		Charleston	WV	25305
Wisconsin Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	Wisconsin Dept. of Justice	114 East, State Capitol	PO Box 7857	Madison	WI	53707-7857