

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

In re:) Chapter 11
)
AUTO PLUS AUTO SALES LLC, ¹) Case No. 23-90055 (CML)
)
Wind-Down Debtor.) (Formerly Jointly Administered under
) Lead Case IEH Auto Parts Holding LLC,
) Case No. 23-90054)
)

**WIND-DOWN DEBTOR'S WITNESS AND EXHIBIT LIST FOR HEARING
SCHEDULED FOR MAY 27, 2025, AT 10:00 AM (PREVAILING CENTRAL TIME)**

The above-captioned wind-down debtor (the “Wind-Down Debtor”) files its Witness and Exhibit List for the hearing to be held on **May 27, 2025, at 10:00 AM (prevailing Central Time)** (the “Hearing”) as follows:

WITNESSES

The Debtors may call the following witnesses at the Hearing:

1. Susanne Edwards, Assistant Vice President of Finance for Wind-Down Debtor IEH Auto Parts, LLC;
2. Mark Berger, Managing Director of Portage Point Partners, LLC;
3. Any witness listed or called by any other party;
4. Rebuttal witnesses as necessary; and
5. The Debtors reserves the right to cross examine any witness called by any other party.

¹ The Wind-Down Debtor's service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor's claims and noticing agent at <https://www.kccllc.net/autoplus>.



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EXHIBITS

EXHIBIT	DESCRIPTION	MARK	OFFER	OBJECT	ADMIT	W/D	DISPOSITION AFTER TRIAL
1.	Declaration of Mark Berger in Support of the Wind-Down Debtors' Fifth Omnibus Objection to Certain Proofs of Claim (Reduced, Reduced and Reclassified, Satisfied, Duplicate and Untimely Claims) [Docket No. 32, Exhibit A]						
2.	Declaration of Susanne Edwards in Support of Wind-Down Debtor's Amended Sixth Omnibus Objection to Certain Proofs of Claim (Assumed Contract Claims, Untimely Claims, No Liability Claims, and Satisfied Claims) [Docket No. 308, Exhibit A]						
3.	Declaration of Susanne Edwards in Support of Wind-Down Debtor's Seventh Omnibus Objection to Certain Proofs of Claim (Amended Claims, Reclassified Claims, Duplicate Claim, and Partially Satisfied Claims) [Docket No. 274, Exhibit A]						
4.	Declaration of Susanne Edwards in Support of Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 344 Filed by "Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792)" [Docket No. 270, Exhibit A]						
5.	Certificate of Service [Docket No. 49]						
6.	Certificate of Service [Docket No. 310]						

EXHIBIT	DESCRIPTION	MARK	OFFER	OBJECT	ADMIT	W/D	DISPOSITION AFTER TRIAL
7.	Certificate of Service [Docket No. 313]						
	Any document or pleading filed in the above-captioned main cases						
	Any exhibit necessary for impeachment and/or rebuttal purposes						
	Any exhibit identified or offered by any other party						

RESERVATION OF RIGHTS

The Wind-Down Debtor reserves the right to call or to introduce one or more, or none, of the witnesses and exhibits listed above, and further reserve the right to supplement this list prior to the Hearing.

Houston, Texas
Dated: May 23, 2025

/s/ Emily Meraia

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Zachary McKay (TX Bar No 24073600)

Emily Meraia (TX Bar No. 24129307)

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vpolnick@jw.com

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emeraia@jw.com

Counsel to the Wind-Down Debtor

Certificate of Service

I certify that, on May 23, 2025, 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/ Emily Meraia

Emily Meraia

Exhibit A

Berger Declaration

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

In re:	)	Chapter 11
)	
AUTO PLUS AUTO SALES LLC, ¹	)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor.	)	(Formerly Jointly Administered under
	)	Lead Case IEH Auto Parts Holding
	)	LLC, Case No. 23-90054)
)	

**DECLARATION OF MARK BERGER
IN SUPPORT OF THE WIND-DOWN DEBTORS' FIFTH OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (REDUCED, REDUCED
AND RECLASSIFIED, SATISFIED, DUPLICATE AND UNTIMELY CLAIMS)**

I, Mark Berger, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am a Managing Director of Portage Point Partners, LLC ("Portage Point"), a business advisory services firm retained by the above-captioned debtors (collectively, the "Debtors") as applicable, and after the effective date of their plan, the "Wind-Down Debtors") to serve as their restructuring advisor in these chapter 11 cases.

2. In my role as Managing Director at Debtors' restructuring advisor, I became familiar with the Debtors' day-to-day operations, financing arrangements, business affairs, and accounting software that reflects, among other things, the Debtors' liabilities. I have read the *Wind-Down Debtors' Fifth Omnibus Objection to Certain Proofs of Claim (Reduced, Reduced and*

¹ The Wind-Down Debtor's service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor's claims and noticing agent at <https://www.kccllc.net/autoplus>.

Reclassified, Satisfied, Duplicate, and Untimely Claims) (the "Objection")² and I have reviewed the related schedules.

3. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. In evaluating the objected claims, the Reviewing Parties reviewed the Wind-Down Debtors' books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, and determined that each objected claim should be disallowed or modified. As such, I believe that the disallowance or modification of the objected claims on the terms set forth in the Objection is appropriate.

I. Reduced Claims

4. To the best of my knowledge information, and belief, in evaluation each Reduced Claim, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors books and records along with each Reduced Claim and any documents filed in support therewith, and have determined that each Reduced Claim must be modified and reduced as set forth on **Schedule 1** to the Order. Specifically, as detailed in **Schedule 1** to the Order, each Reduced Claim was either (i) certain of the Reduced Claims assert administrative claims have already been partially paid; (ii) certain of the Reduced Claims are subject to certain credits which reduces any administrative claim held by the claimant; or (iii) certain of the Reduced Claims assert a claim that seems to be incorrectly calculated based on the supporting documentation and Wind-Down Debtors books and records. The Reduced Claims should be modified as requested because the Wind-Down Debtors believe that the correct amounts of the Reduced Claims are reflected in the "Modified Claim" column of **Schedule 1**.

² Capitalized terms used but not otherwise defined herein shall have the same meaning ascribed to them in the Objection.

II. Reduced and Reclassified Claims

5. The Reclassified Claims should be reclassified as provided in **Schedule 2** partially or in their entirety because the asserted priority or priority amount related to such claims is not reflected in the supporting documentation provided in the proof of claim, is not reflected in the Wind-Down Debtors' books and records and/or is not supported under the Bankruptcy Code, or is inconsistent with such claim's treatment under the confirmed Plan. The failure to modify and reclassify the Reduced and Reclassified Claims could result in the applicable claimants receiving an improper recovery on account of such claims to the detriment of other similarly situated creditors. As such, I believe that the modification of the Reduced and Reclassified Claims on the terms set forth in the Objection and **Schedule 2** is appropriate.

III. Satisfied Claims

6. To the best of my knowledge, information, and belief, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors' books and records along with the Satisfied Claims, and have determined that the Satisfied Claims identified on **Schedule 3** to the Order were satisfied or released during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, or a Court Order. As further identified on **Schedule 3** to the Order, the Satisfied Claims were satisfied or released during these chapter 11 cases in accordance with a Court order. Failure to disallow the Satisfied Claims could result in the relevant claimants receiving an unwarranted recovery against the Wind-Down Debtors to the detriment of other similarly situated creditors. As such, I believe that the disallowance of the Satisfied Claims on the terms set forth both in the Objection and **Schedule 3** is appropriate.

IV. Duplicate Claims

7. The Reviewing Parties have determined that each Duplicate Claim identified on **Schedule 4** of the Order under “Claim To Be Disallowed” is duplicative of other proofs of claim—the “Remaining Claim” identified on **Schedule 4** of the Order—filed by or on behalf of the same claimant with respect to the same liabilities. Failure to disallow the Duplicate Claims could potentially result in the relevant claimant receiving an unwarranted recovery against the Wind-Down Debtors to the detriment of other creditors. As such, I believe that disallowance of the Duplicate Claims, on the terms set forth both in the Objection and **Schedule 4**, is appropriate.

V. Untimely Claims

8. To the best of my knowledge, information, and belief, the Reviewing Parties have thoroughly reviewed the Wind-Down Debtors’ books and records and the claims register and have determined that each Untimely Claim listed on **Schedule 5** to the Order was filed after the Bar Date. Failure to disallow and expunge the Untimely Claims could potentially result in the relevant claimant receiving an unwarranted recovery against the Wind-Down Debtors to the detriment of other creditors. As such, I believe that disallowance of the Untimely Claims on the terms set forth in the Objection and **Schedule 5** is appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information and believe as of the date hereof.

Dated: March 8, 2024

/s/ Mark Berger

Mark Berger
Portage Point Partners, LLC

Untimely Claims, No Liability Claims, and Satisfied Claims) (the “Objection”)² and I have reviewed the related schedules.

3. I believe that the assertions made in the Objection are accurate. I reviewed the claims register, the relevant proofs of claim, as well as any supporting documentation provided by each claimant, if applicable, and the Wind-Down Debtor’s books and records and determined that each Objected Claim should be disallowed and treated as specified in the Objection and on the schedules to the Objection.

I. Assigned Contract Claims

4. I believe that the Assigned Contract Claims have been satisfied or released during these chapter 11 cases as identified on Schedule 1 to the Order. I understand that the agreements underlying the Assigned Contract Claims were assumed and assigned by the Wind-Down Debtors. The Wind-Down Debtors paid the cure amounts associated with the Assigned Contract Claims, and I do not believe that the Wind-Down Debtor has any other liability on account of the Assigned Contract Claims. I believe that disallowance of the Assigned Contract Claims on the terms set forth in the Objection and Schedule 1 to the Order is appropriate.

II. Untimely Claims

5. I believe that each Untimely Claim listed on Schedule 2 to the Order was filed after the applicable Bar Date based on the information in the Bar Date Order and the dates that the respective Untimely Claims were filed. I believe that the disallowance of the Untimely Claims on the terms set forth in the Objection and Schedule 2 to the Order is appropriate.

² Capitalized terms used but not otherwise defined herein shall have the same meaning ascribed to them in the Objection.

III. No Liability Claims

6. I have reviewed the Wind-Down Debtors' books and records, the claims register, the No Liability Claims, any attached supporting documentation and have determined that the Wind-Down Debtor is not liable for the amounts asserted in the No Liability Claims. Specifically, the No Liability Claims assert amounts that are either not supported by the Wind-Down Debtors' books and records or asserts an administrative amount which is completely offset by a credit owed to the Wind-Down Debtor by the claimant. Accordingly, I believe that No Liability Claims assert amounts for which the Wind-Down Debtor is not liable. I believe that the disallowance of the No Liability Claims on the terms set forth in the Objection and **Schedule 3** to the Order is appropriate

IV. Satisfied Claims

7. The Satisfied Claims identified on **Schedule 4** to the Order were satisfied during these chapter 11 cases. I have reviewed the Wind-Down Debtors' books and records, the claims register, the Satisfied Claims, any attached supporting documentation, and believe the Wind-Down Debtor paid the obligations asserted in the Satisfied Claims as specified on **Schedule 4**. I do not believe that the Wind-Down Debtor has any outstanding obligations with respect to the Satisfied Claims. I believe the Wind-Down Debtor is no longer liable for the Satisfied Claims and that disallowance of the Satisfied Claims on the terms set forth in the Objection and **Schedule 4** to the Order is appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information and believe as of the date hereof.

Dated: March 14, 2025

/s/ Susanne Edwards
Susanne Edwards

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

In re:	)	Chapter 11
)	
AUTO PLUS AUTO SALES LLC, ¹	)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor.	)	(Formerly Jointly Administered under
	)	Lead Case IEH Auto Parts Holding
	)	LLC, Case No. 23-90054)
)	

**DECLARATION OF SUSANNE EDWARDS IN SUPPORT OF THE WIND-DOWN
DEBTOR'S SEVENTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF
CLAIM (AMENDED CLAIMS, RECLASSIFIED CLAIMS, DUPLICATE CLAIM, AND
PARTIALLY SATISFIED CLAIMS)**

I, Susanne Edwards, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I was an Assistant Vice President of Finance for Debtor IEH Auto Parts, LLC prior to the Debtors' wind down pursuant to these chapter 11 cases. I have been retained by the Wind-Down Debtor to assist with the claims reconciliation process. I have more than 25 years of experience as a certified public accountant.

2. In my role as Assistant Vice President of Finance, I became familiar with the Debtors' day-to-day operations, financing arrangements, business affairs, and accounting software that reflects, among other things, the Debtors' liabilities. I have read the *Wind-Down Debtor's Seventh Omnibus Objection to Certain Proofs of Claim (Amended Claims, Reclassified Claims,*

¹ The Wind-Down Debtor's service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor's claims and noticing agent at <https://www.kccllc.net/autoplus>.

Duplicate Claim, and Partially Satisfied Claims) (the “Objection”)² and I have reviewed the related schedules.

3. I believe that the assertions made in the Objection are accurate. In evaluating the Objected Claims, the Reviewing Parties reviewed the Wind-Down Debtors’ books and records and the relevant proofs of claim, as well as the supporting documentation provided by each claimant, and determined that each Objected Claim should be disallowed or modified. As such, I believe that the disallowance or modification of the Objected Claims on the terms set forth in the Objection is appropriate.

I. Amended Claims

4. Each Amended Claim was amended and replaced by the proof of claim identified in the row titled “Remaining Claims” identified on Schedule 1 to the Order. I do not believe that the Wind-Down Debtor, the Debtors, or their estates are liable for both the Amended Claims and the Remaining Amended Claims. I believe that disallowing the Amended Claims will prevent those claimants from receiving multiple recoveries on a single claim. I believe that the disallowance of the Amended Claims on the terms set forth in the Objection and in Schedule 1 is appropriate.

II. Reclassified Claims

5. Each Reclassified Claim listed on Schedule 2 to the Order does not accurately reflect the correct classification or priority under the Bankruptcy Code and the Wind-Down Debtor does not believe it is liable for the Reclassified Claims as currently filed. I do not believe that the Reclassified Claims are entitled to the asserted classification or priority as detailed in the Objection and the column “Reason for Modification” on Schedule 2 to the Order.

² Capitalized terms used but not otherwise defined herein shall have the same meaning ascribed to them in the Objection.

6. The Reclassified Claims should be modified and reclassified as set forth in the “Modified Claim” column on **Schedule 2**. As such, I believe that the reclassification of each Reclassified Claim on the terms set forth in the Objection and **Schedule 2** is appropriate.

III. Duplicate Claim

7. The Duplicative Claim substantively duplicates another proof of claim identified as the “Remaining Claim” on **Schedule 3** to the Order, filed on behalf of the same claimant with respect to the same liabilities. I believe that the disallowance of the Duplicate Claim on the terms set forth in the Objection and **Schedule 3** to the Order is appropriate as the claimant that filed the Duplicative Claim is not entitled to payment on both claims.

IV. Partially Satisfied Claims

8. To the best of my knowledge, information, and belief, the Reviewing Parties determined that the Partially Satisfied Claims listed on **Schedule 4** to the Order was partially paid during these chapter 11 cases in accordance with the Bankruptcy Code, any applicable rules, a Court order, or in the ordinary course of business on the date and in the manner set forth on **Schedule 4**. Failure to reduce the Partially Satisfied Claims could result in a greater than 100% recovery on account of the Partially Satisfied Claims. As such, I believe that the reduction of the Partially Satisfied Claims on the terms set forth in the Objection and **Schedule 4** is appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information and believe as of the date hereof.

Dated: February 28, 2025

/s/ Susanne Edwards

Susanne Edwards

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

In re:	)	Chapter 11
)	
AUTO PLUS AUTO SALES LLC, ¹	)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor.	)	(Formerly Jointly Administered under
	)	Lead Case IEH Auto Parts Holding
	)	LLC, Case No. 23-90054)
)	

**DECLARATION OF SUSANNE EDWARDS
IN SUPPORT OF WIND-DOWN DEBTOR'S OBJECTION TO THE NON-GUC
PORTION OF PROOF OF CLAIM NO. 344 FILED BY "EULER HERMES AGENT
FOR AGILITY AUTO PARTS INC. (CLUS007792)"**

I, Susanne Edwards, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I was an Assistant Vice President of Finance for Debtor IEH Auto Parts, LLC prior to the Debtors' wind down pursuant to these chapter 11 cases. I have been retained by the Wind-Down Debtor to assist with the Non-GUC Claim reconciliation process. I have more than 25 years of experience as a certified public accountant.

2. In my role as Assistant Vice President of Finance, I became familiar with the Debtors' day-to-day operations, financing arrangements, business affairs, and accounting software that reflects, among other things, the Debtors' liabilities. I have read the *Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 411 Filed by "Euler Hermes agent for AGILITY AUTO PARTS INC. (CLUS007792)"* (the "Objection")² and I have reviewed the Objected Claim and related exhibits.

¹ The Wind-Down Debtor's service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor's claims and noticing agent at <https://www.kccllc.net/autoplus>.

² Capitalized terms used but not otherwise defined herein shall have the same meaning ascribed to them in the Objection.

3. I believe the assertions made in the Objection are accurate. I reviewed the claims register, the Objected Claim, as well as any supporting documentation provided by the claimant and the Wind-Down Debtor's books and records and determined that the Objected Claim should be disallowed in part, and allowed in part, as requested in the Objection.

4. Euler Hermes filed proof of claim No. 344 on April 12, 2023, on behalf of "Euler Hermes agent for AGILITY AUTO PARTS INC. (CLUS007792)" as a partially administrative claim. The administrative portion of the claim asserts a 503(b)(9) claim for the value of goods received in the 20 days prior to the bankruptcy filing, totaling \$182,039.44. The claim does not amend or modify any other claim. The claim amount is not supported by the Debtor's books and records. However, Agility Auto Parts Inc. filed proof of claim No. 135 on March 16, 2023, claiming a partially administrative claim of \$96,272.70. The claim Euler Hermes filed is duplicative of claim No. 135 filed by Agility Auto Parts. Claim No. 135 was paid in full last year. The check number is 1027028. It was paid on 11/29/2023 and cleared on 12/5/23. The check was sent to Agility Auto Parts, 3000 E. Pioneer Parkway, Ste. 160, Arlington, TX 76010.

5. After a further reconciliation, I found that an amount attributable to value of goods received by the debtor in the 20-day 503(b)(9) window, in excess of what was already paid to Agility, is \$14,749.68. So I believe that \$167,289.76 is not owed based on amounts already paid to Agility and the Debtors books and records, and \$14,749.68 is owed.

6. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information and believe as of the date hereof.

Dated: February 28, 2025

/s/ Susanne Edwards
Susanne Edwards

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

In re:)	
	)	Chapter 11
)	
AUTO PLUS AUTO SALES LLC, ¹	)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor.	)	(Formerly Jointly Administered under Lead
	)	Case IEH Auto Parts Holding LLC, Case No.
	)	23-90054)
)	

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 Wind-Down Debtor in the above-captioned case.

On March 8, 2024, employees of KCC caused the following document to be served via Electronic Mail upon the service lists attached hereto as **Exhibit A** and **Exhibit B**; and via First Class Mail upon the service lists attached hereto as **Exhibit C** and **Exhibit D**:

- **Wind Down Debtors' Fifth Omnibus Objection to Certain Proofs of Administrative Claim (Reduced, Reduced and Reclassified, Satisfied, Duplicate, and Untimely Claims)**
[Docket No. 32]

Dated: March 25, 2024

/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's service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor's claims and noticing agent at <https://www.kccllc.net/autoplus>.

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@irsconsult.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.cola@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	mridulfo@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. and Duquesne Light Company	Keri P. Ebeck	Bernstein-Burkley, P.C.	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

Exhibit A
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Counsel to Liberty Mutual Insurance Company	Langley LLP	Keith A Langley	klangley@l-llp.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
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@saul.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. Shriro, Esq.	mshriro@singerlevick.com

Exhibit A
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
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	usatbs.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
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

**Fifth Omnibus Claimants Service List
Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
AccuSourceHR	Nicole Waters	nwaters@accusourcehr.com
ACE UNIFORM SERVICES, INC.	TERRY KETCHUM	info@aceuniform.com
BASF Corporation	Peter Argiriou	peter.argiriou@basf.com
BASF CORPORATION		barbara.helsabeck@basf.com
BBB Industries, LLC	John J. Hall	jhall@lewisrice.com
BBB Industries, LLC	Steven B. Mesarick	smesarick@bbbind.com
BECK CHEVROLET CO INC	RUSSELL S. GELLER	rsgeller@beckauto.com
Blaster Corporation	Cavitch Familo and Durkin	mcohan@cavitch.com
Blaster Corporation		tbradley@blastercorp.com
BorgWarner Propulsion Systems LLC	c/o Dennis Loughlin	dloughlin@wnj.com
BP Lubricants USA Inc		leeann.mulcahy@bp.com
Carelon Behavioral Health	Tara Givens	bria.powell@beaconhealthoptions.com
Champion Laboratories, Inc.		matthew.liebson@firstbrandsgroup.com
CRC Industries, Inc.	Marybeth Storjohann	marybeth.storjohann@crcind.com
CWD, LLC (dba Centric Parts)		matthew.liebson@firstsbrandgroup.com
Denso International	Max J. Newman	newman@butzel.com
Denso Products and Services Americas, Inc.	Max Newman	newman@butzel.com
Ferrellgas dba Dubbens Bros		deannamassey@ferrellgas.com
Gabrielle Truck Sales	GABRIELLI TRUCK SALES	shertel@gabriellitruck.com
Gabrielle Truck Sales	Stanley Hertel Asst. Controller	shertel@gabriellitruck.com
GK INDUSTRIES LTD.		arif@gkindustries.com
GranTurk Equipment Co, Inc	Anita Moyer	amoyer@granturk.com
HH-Cloyes, Inc	Troy Angst	tangst@cloyes.com
IAP, Inc. and IAP West, Inc.	Debbie Green	dgreen@mwe.com
IAP, Inc. and IAP West, Inc.	John R. Kelley	jkelly@duragoparts.com
Kimberly Clark	Greg Davies	gdavies@kcc.com
KYB Americas Corporation	Lance Clark	lance.clark@kyb.com
MEDFORD HEATING	JILL FOULK	gsearlemh@gmail.com
MEDFORD HEATING		GSEARLEMH@GMAIL.COM
Parts Authority, LLC	Lisa M. Tanzi	lisa.tanzi@partsauthority.com; legal@partsauthority.com
Parts Authority, LLC	Michael J. Small, Esq.	msmall@foley.com
Route 23 Automall	Law Office of Drew K. Murray, LLC	DMurray@DrewMurrayLaw.com
Route 23 Automall	Lorna Krumpfer	lkrumpfer@23automall.com
Staples Technology Solutions	STS/Tom Riggelman	thomas.riggelman@staples.com
Staples Technology Solutions		ICGS.Accounting@staples.com
Suspension Specialists, Inc.		dgawells@proton.me; billheadjr@verizon.net
TForce Freight		stetsenko.serhii@ar.tforcefreight.com
The Sherwin-Williams Company	c/o Tiffany Strelow Cobb	tscobb@vorys.com
Vehicle Service Group, LLC	c/o Brian J. Koenig	brian.koenig@koleyjessen.com
Vehicle Service Group, LLC	Katie Harris, Controller	kharris@vsgdover.com
Vehicle Service Group, LLC		kharris@vsgdover.com

Exhibit C

Exhibit C
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 Cateiotti	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
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

Exhibit C
Master Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
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

Exhibit D

Fifth Ombus Claimants Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
AccuSourceHR	Nicole Waters	11811 N. Tatum Blvd, Suite 3090			Phoenix	AZ	85028	
ACE UNIFORM SERVICES, INC.	TERRY KETCHUM	1800 PARKMAN AVE			BALTIMORE	MD	21230	
BASF Corporation	Peter Argiriou	100 Park Avenue			Florham Park	NJ	07932	
BASF CORPORATION		100 PARK AVE			FLORHAM PARK	NJ	07932	
BBB Industries, LLC	John J. Hall	600 Washington Avenue, Ste. 2500			Saint Louis	MO	63101	
BBB Industries, LLC	Steven B. Mesarick	29627 Renaissance Blvd.			Daphne	AL	36526	
BECK CHEVROLET CO INC	RUSSELL S. GELLER	561 CENTRAL PARK AVE			YONKERS	NY	10704	
Blaster Corporation	Cavitch Familo and Durkin	Michael C. Cohan	1300 E 9th St , 20th Floor		Cleveland	OH	44114	
Blaster Corporation		8500 Sweet Valley Drive			Valley View	OH	44125	
BorgWarner Propulsion Systems LLC	BorgWarner Propulsion Systems LLC RU131	PO Box 640780			Pittsburgh	PA	15264-0780	
BorgWarner Propulsion Systems LLC	c/o Dennis Loughlin	Warner Norcross & Judd LLP	2715 Woodward Avenue, Suite 300		Detroit	MI	48201	
BP Lubricants USA Inc		1500 Valley Road			Wayne	NJ	07470	
Carelon Behavioral Health	Tara Givens	5800 Northampton Blvd			Norfolk	VA	23502	
Carelon Behavioral Health		P.O. Box 534367			Atlanta	GA	30353-4367	
Champion Laboratories, Inc.		127 Public Square, Suite 5300			Cleveland	OH	44114	
Champion Laboratories, Inc.		PO Box 208849			Dallas	TX	75320	
CRC Industries, Inc.	CRC Industries Inc	PO Box 8500, LBX 6150			Philadelphia	PA	19178-6150	
CRC Industries, Inc.	Marybeth Storjohann	800 Enterprise Rd Suite 101			Horsham	PA	19044	
CWD, LLC (dba Centric Parts)		127 Public Square, Suite 5300			Cleveland	OH	44114	
CWD, LLC (dba Centric Parts)		PO Box 200459			Dallas	TX	75320	
Denso International	Max J. Newman	201 West Big Beaver, Ste. 1200			Troy	MI	48084	
Denso Products and Services Americas, Inc.	Max Newman	201 West Big Beaver, Ste. 1200			Troy	MI	48084	
Dun and Bradstreet		3501 Corporate Parkway			Center Valley	PA	18034-0520	
Dun and Bradstreet		Accounts Receivable	PO Box 931197		Atlanta	GA	31193-1197	
Ferrellgas dba Dubbens Bros		One Liberty Plaza MD 40			Liberty	MO	64068	
Gabrielle Truck Sales	GABRIELLI TRUCK SALES	PO BOX 358137			PITTSBURGH	PA	15251-5137	
Gabrielle Truck Sales	Stanley Hertel Asst. Controller	153-20 South Conduit Ave			Queens	NY	11434	
GK INDUSTRIES LTD.		4435 NORTH SERVICE ROAD BLDG B			BURLINGTON	ON	L7L 4X7	CANADA
GranTurk Equipment Co, Inc	Anita Moyer	One Schuykill Parkway			Bridgeport	PA	19405	
HH-Cloyes, Inc	Troy Angst	7800 Ball Road			Fort Smith	AR	72908	
IAP, Inc. and IAP West, Inc.	Debbie Green	McDermott Will Emery LLP	2501 N Harwood Street, Suite 1900		Dallas	TX	75201	
IAP, Inc. and IAP West, Inc.	John R. Kelley	20036 Via Baron			Rancho Dominguez	CA	90220	
Kimberly Clark	Greg Davies	400 Goody's Lane			Knoxville	TN	37922	
Kimberly Clark		PO Box 915003			Dallas	TX	75391-5003	
KYB Americas Corporation	Lance Clark	2625 North Morton St.			Franklin	IN	46131	
MEDFORD HEATING	JILL FOULK	188 ROUTE 70			MEDFORD	NJ	08055	
MEDFORD HEATING		188 ROUTE 70			MEDFORD	NJ	08055	
Parts Authority, LLC	Lisa M. Tanzi	3 Dakota Drive Suite 110			New Hyde Park	NY	11042	
Parts Authority, LLC	Michael J. Small, Esq.	Foley and Lardner LLP	321 N. Clark Street Suite 3000		Chicago	IL	60654	
Route 23 Automall	Law Office of Drew K. Murray, LLC	Drew Murray	230 West Parkway, Suite 3		Pompton Plains	NJ	07444	
Route 23 Automall	Lorna Krumpfer	1301 NJ-23 South			Butler	NJ	07405	
Staples Technology Solutions	STS/Tom Riggelman	7 Technology Circle			Columbia	SC	29203	
Staples Technology Solutions		PO Box 95230			Chicago	IL	60694	
Suspension Specialists, Inc.		229 Brighton Ave			Allston	MA	02134	
TForce Freight		23404 Wrangler Road			Calgary	AB	T1X 0K2	Canada
The Sherwin-Williams Company	c/o Tiffany Strelow Cobb	Vorys, Sater, Seymour and Pease LLP	52 East Gay Street		Columbus	OH	43215	
Vehicle Service Group, LLC	c/o Brian J. Koenig	Koley Jessen P.C., L.L.O.	1125 South 103rd Street Suite 800		Omaha	NE	68124	
Vehicle Service Group, LLC	Katie Harris, Controller	2700 Lanier Drive			Madison	IN	47250	
Vehicle Service Group, LLC		12758 Collections Center Drive			Chicago	IL	60693	

Wind-Down Debtor.¹

(Formerly Jointly Administered under
Lead Case IEH Auto Parts Holding
LLC, Case No. 23-90054)

1 On January 16, 2024, the Court entered a Final Decree Closing Certain of the Chapter 11 Cases [Case No. 23-
2 90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The
3 following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each
4 entity's federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC
5 (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP
6 Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition
7 Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC
8 (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA
9 LLC (1428). The Wind-Down Debtors' service address is: 5330 Caramel Crest Lane, Charlotte, NC 28226.

- **Wind-Down Debtors' Objection to (1) the Non-GUC Portion of Proof of Claim No. 567 Filed by Mann + Hummel Filtration Technologies US LLC; and (2) Mann + Hummel Filtration Technologies US LLC's Motion for Allowance and Payment of Administrative Expense Claim Pursuant to Section 503(b) of the Bankruptcy Code** [Docket No. 272]
- **Wind Down Debtor's Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Untimely Claims, No Liability Claims, and Satisfied Claims)** [Docket No. 273]
- **Wind Down Debtor's Seventh Omnibus Objection to Certain Proofs of Claim (Amended Claims, Reclassified Claims, Duplicate Claim, and Partially Satisfied Claims)** [Docket No. 274]
- **Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 597 Filed by Integrated Supply Network, LLC** [Docket No. 275]
- **Wind Down Debtor's Eighth Omnibus Objection to Certain Proofs of Claim (Reclassified Secured Claims)** [Docket No. 276]
- **Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 544 Filed by Parts Authority, LLC** [Docket No. 277]
- **The Wind-Down Debtor's Ninth Omnibus Objection to Certain Proofs of Claim (Untimely Claim, No Liability Claims, Satisfied Claim, Duplicate Claims, Satisfied Tax Claims, Partially Satisfied Claims)** [Docket No. 278]

Furthermore, on February 28, 2025, employees of Verita caused the following document to be served via Electronic Mail upon the service list attached hereto as **Exhibit C**; and, on March 3, 2025, via First Class Mail upon the service list attached hereto as **Exhibit D**:

- **Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 439 Filed by Dorman Products** [Docket No. 269]

Furthermore, on February 28, 2025, employees of Verita caused the following document to be served via Electronic Mail upon the service list attached hereto as **Exhibit E**; and, on March 3, 2025, via First Class Mail upon the service list attached hereto as **Exhibit F**:

- **Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 344 Filed by "Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792)"** [Docket No. 270]

Furthermore, on February 28, 2025, employees of Verita caused the following document to be served via Electronic Mail upon the service list attached hereto as **Exhibit G**; and, on March 3, 2025, via First Class Mail upon the service list attached hereto as **Exhibit H**:

- **Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 411 Filed by Continental Battery Company** [Docket No. 271]

Furthermore, on February 28, 2025, employees of Verita caused the following document to be served via Electronic Mail upon the service list attached hereto as **Exhibit I**; and, on March 3, 2025, via First Class Mail upon the service list attached hereto as **Exhibit J**:

- **Wind-Down Debtors' Objection to (1) the Non-GUC Portion of Proof of Claim No. 567 Filed by Mann + Hummel Filtration Technologies US LLC; and (2) Mann + Hummel Filtration Technologies US LLC's Motion for Allowance and Payment of Administrative Expense Claim Pursuant to Section 503(b) of the Bankruptcy Code** [Docket No. 272]

Furthermore, on February 28, 2025, employees of Verita caused the following documents to be served via Electronic Mail upon the service list attached hereto as **Exhibit K**; and, on March 3, 2025, via First Class Mail upon the service list attached hereto as **Exhibit L**:

- **Wind Down Debtor's Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Untimely Claims, No Liability Claims, and Satisfied Claims)** [Docket No. 273]
- **Notice of Sixth GUC Objection** [attached hereto as Exhibit W]
- **Omnibus Objection Procedures** [attached hereto as Exhibit X]
- **Withdrawal of Proof of Claim Form** [attached hereto as Exhibit Y]

Furthermore, on February 28, 2025, employees of Verita caused the following documents to be served via Electronic Mail upon the service list attached hereto as **Exhibit M**; and, on March 3, 2025, via First Class Mail upon the service list attached hereto as **Exhibit N**:

- **Wind Down Debtor's Seventh Omnibus Objection to Certain Proofs of Claim (Amended Claims, Reclassified Claims, Duplicate Claim, and Partially Satisfied Claims)** [Docket No. 274]
- **Notice of Seventh GUC Objection** [attached hereto as Exhibit Z]
- **Omnibus Objection Procedures** [attached hereto as Exhibit X]
- **Withdrawal of Proof of Claim Form** [attached hereto as Exhibit Y]

Furthermore, on February 28, 2025, employees of Verita caused the following document to be served via Electronic Mail upon the service list attached hereto as **Exhibit O**; and, on March 3, 2025, via First Class Mail upon the service list attached hereto as **Exhibit P**:

- **Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 597 Filed by Integrated Supply Network, LLC** [Docket No. 275]

Furthermore, on February 28, 2025, employees of Verita caused the following documents to be served via Electronic Mail upon the service list attached hereto as **Exhibit Q**; and, on March 3, 2025, via First Class Mail upon the service list attached hereto as **Exhibit R**:

- **Wind Down Debtor's Eighth Omnibus Objection to Certain Proofs of Claim (Reclassified Secured Claims)** [Docket No. 276]
- **Notice of Eighth GUC Objection** [attached hereto as Exhibit AA]
- **Omnibus Objection Procedures** [attached hereto as Exhibit X]
- **Withdrawal of Proof of Claim Form** [attached hereto as Exhibit Y]

Furthermore, on February 28, 2025, employees of Verita caused the following document to be served via Electronic Mail upon the service list attached hereto as **Exhibit S**; and, on March 3, 2025, via First Class Mail upon the service list attached hereto as **Exhibit T**:

- **Wind-Down Debtor's Objection to the Non-GUC Portion of Proof of Claim No. 544 Filed by Parts Authority, LLC** [Docket No. 277]

Furthermore, on February 28, 2025, employees of Verita caused the following documents to be served via Electronic Mail upon the service list attached hereto as **Exhibit U**; and, on March 3, 2025, via First Class Mail upon the service list attached hereto as **Exhibit V**:

- **The Wind-Down Debtor's Ninth Omnibus Objection to Certain Proofs of Claim (Untimely Claim, No Liability Claims, Satisfied Claim, Duplicate Claims, Satisfied Tax Claims, Partially Satisfied Claims)** [Docket No. 278]
- **Notice of Ninth GUC Objection** [attached hereto as Exhibit AB]
- **Omnibus Objection Procedures** [attached hereto as Exhibit X]
- **Withdrawal of Proof of Claim Form** [attached hereto as Exhibit Y]

Dated: March 14, 2025

/s/ Rossmery Martinez
Rossmery Martinez
Verita
222 N Pacific Coast Highway,
3rd Floor
El Segundo, CA 90245
Tel 310.823.9000

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
Counsel to Continental Battery Company	Clark Hill PLC	Robert P. Franke and Audrey L. Hornisher	bfranke@clarkhill.com; ahornisher@clarkhill.com
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
Attorneys for Capital Management Systems, LLC and EHL Holdings, LLC	Deiches & Ferschmann	A Professional Corporation	ideiches@deicheslaw.com
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
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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
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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

Exhibit A

Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
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.cola@verizon.net
Counsel to Cortland Squires LLC	Jaspan Schlesinger Narendran LLP	Sophia A. Perna-Plank, Esq.	sperna@plank@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	mridulfo@krcl.com
Counsel to Standard Motor Products, Inc.	Kelley Drye & Warren LLP	Eric R. Wilson, Lauren S. Schlusell & Ryan T. Bolger	ewilson@kelleydrye.com; lschlusell@kelleydrye.com; rbolger@kelleydrye.com; kdwbankruptcydepartment@kelleydrye.com
Counsel to Byzantine Inc. and Duquesne Light Company	Keri P. Ebeck	Bernstein-Burkley, P.C.	kebeck@bernsteinlaw.com
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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
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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
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Missouri Attorney General	Missouri Attorney General	Attn Bankruptcy Department	attorney.general@ago.mo.gov
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Ohio Attorney General	Ohio Attorney General	Attn Bankruptcy Department	Kristin.Radwanick@OhioAGO.gov

Exhibit A

Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
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
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Securities and Exchange Commission Headquarters	Securities and Exchange Commission	Attn General Counsel	SECBankruptcy-OGC-ADO@SEC.GOV
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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
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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
Counsel for CITGO Petroleum Corporation	Whiteford, Taylor & Preston LLC	Brent C. Strickland, Esq.	bstrickland@wtplaw.com

Master Service List
Served via Electronic Mail

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Exhibit B

Master Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
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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
Counsel to Continental Battery Company	Clark Hill PLC	Robert P. Franke and Audrey L. Hornisher	901 Main Street, Suite 6000			Dallas	TX	75202-3794
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	55 Elm St.			Hartford	CT	06106
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
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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
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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
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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

Master Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
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 CI478 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
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

Exhibit C

**Dorman Products Service List
Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
Dorman Products	Morgan, Lewis & Brockius LLP	andrew.gallo@morganlewis.com; michael.gocksch@morganlewis.com
Dorman Products		lmiller1@dormanproducts.com

Exhibit D

**Dorman Products Service List
Served via First Class Mail**

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Dorman Products	Morgan, Lewis & Brockius LLP	Atten Andrew Gallo & Michael Gocksch	One Federal St	Boston	MA	02110-1726
Dorman Products		3400 E. Walnut Street		Colmar	PA	18915

Exhibit E

Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792) Service List
Served via Electronic Mail

CreditorName	Email
Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792)	insolvency@allianz-trade.com

Exhibit F

Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792) Service List
Served via First Class Mail

CreditorName	Address1	City	State	Zip
Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792)	800 Red Brook Blvd, Ste 400C	Owings Mills	MD	21117

Exhibit G

**Continental Battery Company Service List
Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
Continental Battery Company	Audrey Hornisher	ahornisher@clarkhill.com
Continental Battery Company	Rob Williams	rwilliams@gocbs.com

Exhibit H

**Continental Battery Company Service List
Served via First Class Mail**

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Continental Battery Company	Audrey Hornisher	Clark Hill PLC	901 Main Street Suite 6000	Dallas	TX	75202
Continental Battery Company	Rob Williams	8585 N. Stemmons Frwy. Floor 6		Dallas	TX	75247

Exhibit I

MANN + HUMMEL Filtration Technologies US LLC Service List
Served via Electronic Mail

CreditorName	CreditorNoticeName	Email
MANN + HUMMEL Filtration Technologies US LLC	Len Rowe	len.rowe@mann-hummel.com; david.kline@mann-hummel.com; enrique.linan@mann-hummel.com
MANN + HUMMEL Filtration Technologies US LLC		AR.remittance@mann-hummel.com

Exhibit J

MANN + HUMMEL Filtration Technologies US LLC Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	City	State	Zip
MANN + HUMMEL Filtration Technologies US LLC	Len Rowe	1 Wix Way	Gastonia	NC	28054
MANN + HUMMEL Filtration Technologies US LLC		PO Box 73071	Chicago	IL	60673-7071

Exhibit K

**Sixth Omnibus Claimants Service List
Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
54 Adelaide St LLC		bcongdon56@gmail.com
Burrillville Tax Assessor	Town of Burrillville Tax Collector	mdupont@burrillville.org
Burrillville Tax Assessor		mdupont@burrillville.org
CARS Training Network Inc.	Kevin Bell	kbell@carstraining.net
CDW	Attn Ronelle Erickson	Roneeri@cdw.com
CI478 Lombardy LLC, BGT Lombardy LLC, Hopewood Lombardy LLC, Stammer Lombardy LLC, and MMP Lombardy LLC	Cohen Holdings 2015 LLC	scottm@cohenasset.com
CI478 Lombardy LLC, BGT Lombardy LLC, Hopewood Lombardy LLC, Stammer Lombardy LLC, and MMP Lombardy LLC	Hamid R. Rafatjoo	hrafatjoo@raineslaw.com
City of Boston	Bankruptcy Cordinator	irena.shipcka@boston.gov
City of El Paso	Linebarger Goggan Blair & Sampson, LLP	sanantonio.bankruptcy@lgbs.com
City of Fredericksburg, Virginia	Brenda A. Wood, Treasurer	bdunkin@fredericksburgva.gov
CITY OF HOUSTON	MELISSA E. VALDEZ	mvaldez@pbfc.com
City of Mesquite	Grimes & Linebarger, LLP	dallas.bankruptcy@lgbs.com
City of Norfolk	City of Norfolk - Treasurer	zachary.simmons@norfolk.gov
Dallas County	Linebarger Goggan Blair & Sampson, LLP	dallas.bankruptcy@lgbs.com
Department of Treasury - Internal Revenue Service	Internal Revenue Service	patty.j.story@irs.gov
Dickinson Independent School District	Yolanda M. Humphrey	yhumphrey@pbfc.com
Element Fleet Corporation	Matt Farley, Esquire, Vice President, Assistant General Counsel	mfarley@elementcorp.com
Emeigh, William T		Email Redacted
Fort Bend Co WCID # 02	Linebarger Goggan Blair & Sampson, LLP	houston_bankruptcy@lgbs.com
Fort Bend County	Linebarger Goggan Blair & Sampson, LLP	houston_bankruptcy@lgbs.com
Grote Industries, LLC	Yvon OBanion	yvon.obanion@grote.com
Iowa Department of Revenue	Attn Bankruptcy Unit	idr.bankruptcy@ag.iowa.gov; teresa.corbin@ag.iowa.gov
Irving ISD	Linebarger Goggan Blair & Sampson, LLP	dallas.bankruptcy@lgbs.com
Massachusetts Department of Revenue	Attn Bankruptcy Unit	Limagec@dor.state.ma.us
Plano Independent School District	Linda D. Reece	lreece@pbfc.com
Quench		rnehya@quenchwater.com
Rebecca C. Cate Trust	Rebecca C. Cate	Email Redacted
Richardson Independent School District	Eboney Cobb	emccain@pbfc.com
Sheriff of Wetzel County	Michael L Koontz	mkoontz@wetzelsheriff.com
Sheriff of Wetzel County		mkoontz@wetzelsheriff.com
State of New Jersey Division of Taxation Bankruptcy Section	State of NJ Division of Taxation Bankruptcy	victoria.wright@treas.nj.gov
Three D Investment Irrevocable Trust	Dawn Miller	dawn@smw-inc.com
Three D Investment Irrevocable Trust		dawn@smw-inc.com
Tulsa County Treasurer		bankruptcy@tulsacounty.org
Tyra Properties, LLC		robert.nolan@imcpropertymanagement.com; gwidom@gwidomlaw.com
U.S. Customs and Border Protection	Attn Revenue Division, Bankruptcy Team	bankruptcyteam@cbp.dhs.gov
Wetherill Associates, Inc dba WAI Global	Danielle Robb	danielle.robb@waiglobal.com
Wetherill Associates, Inc dba WAI Global	WAI Global	danielle.robb@waiglobal.com

Exhibit L

Sixth Omnibus Claimants Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
54 Adelaide St LLC		1 Basin View Drive			Pittsford	NY	14534	
Burrillville Tax Assessor	Town of Burrillville Tax Collector	105 Harrisville Main St			Harrisville	RI	02830	
Burrillville Tax Assessor		105 Harrisville Main St.			Harrisville	RI	02830	
CARS Training Network Inc.	Kevin Bell	350 Marwood Drive			Oshawa	ON	L1H 8B4	Canada
CDW	Attn Ronelle Erickson	200 N. Milwaukee Ave			Vernon Hills	IL	60061	
CI478 Lombardy LLC, BGT Lombardy LLC, Hopewood Lombardy LLC, Stammer Lombardy LLC, and MMP Lombardy LLC	Cohen Holdings 2015 LLC	Scott McGinness	1900 Avenue of the Stars, Suite 320		Los Angeles	CA	90067	
CI478 Lombardy LLC, BGT Lombardy LLC, Hopewood Lombardy LLC, Stammer Lombardy LLC, and MMP Lombardy LLC	Hamid R. Rafatjoo	Raines Feldman Littrell LLP	1900 Avenue of the Stars, 19th Fl		Los Angeles	CA	90067	
City of Boston	Bankruptcy Coordinator	Treasury Dept.	City Hall Room M-5	One City Hall Square	Boston	MA	02201	
City of El Paso	Linebarger Goggan Blair & Sampson, LLP	112 E. Pecan Street, Suite 2200			San Antonio	TX	78205	
City of El Paso		PO Box 2992			El Paso	TX	79999-2992	
City of Fredericksburg, Virginia	Brenda A. Wood, Treasurer	PO Box 267			Fredericksburg	VA	22404	
CITY OF HOUSTON	MELISSA E. VALDEZ	1235 NORTH LOOP WEST SUITE 600			HOUSTON	TX	77008	
City of Mesquite	Grimes & Linebarger, LLP	120 W. Main, Suite 201			Mesquite	TX	75149	
City of Norfolk	City of Norfolk - Treasurer	810 Union Street			Norfolk	VA	23510	
Dallas County	Linebarger Goggan Blair & Sampson, LLP	2777 N. Stemmons Freeway, Suite 1000			Dallas	TX	75207	
Department of Treasury - Internal Revenue Service	Internal Revenue Service	P.O. Box 7346			Philadelphia	PA	19101-7346	
Department of Treasury - Internal Revenue Service	Internal Revenue Service	1919 Smith Street, M/S 5022HOU			Houston	TX	77002	
Dickinson Independent School District	Yolanda M. Humphrey	1235 North Loop West, Suite 600			Houston	TX	77008	
Dickinson Independent School District		PO Box 1169			Galveston	TX	77553	
Element Fleet Corporation	Matt Farley, Esquire, Vice President, Assistant General Counsel	940 Ridgebrook Road			Sparks	MD	21152	
Emeigh, William T		Address Redacted						
Fort Bend Co WCID # 02	Fort Bend County	1317 Eugene Heimann Circle			Richmond	TX	77469-3623	
Fort Bend Co WCID # 02	Linebarger Goggan Blair & Sampson, LLP	PO Box 3064			Houston	TX	77253-3064	
Fort Bend County	Linebarger Goggan Blair & Sampson, LLP	PO Box 3064			Houston	TX	77253-3064	
Fort Bend County		1317 Eugene Heimann Circle			Richmond	TX	77469-3623	
Grote Industries, LLC	Yvon OBanion	2600 Lanier Drive			Madison	IN	47250	
Iowa Department of Revenue	Attn Bankruptcy Unit	Office of the Attorney General of Iowa	1305 E Walnut Street		Des Moines	IA	50319	
Irving ISD	Linebarger Goggan Blair & Sampson, LLP	2777 N. Stemmons Freeway, Suite 1000			Dallas	TX	75207	

**Sixth Omnibus Claimants Service List
Served via First Class Mail**

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
Massachusetts Department of Revenue	Attn Bankruptcy Unit	PO Box 7090			Boston	MA	02204	
Plano Independent School District	Linda D. Reece	c/o Perdue Brandon Fielder et al	1919 S. Shiloh Road, Suite 640, LB 40		Garland	TX	75042	
Quench		630 Allendale Road, Suite 200			King of Prussia	PA	19406	
Rebecca C. Cate Trust	Rebecca C. Cate	Address Redacted						
Richardson Independent School District	Eboney Cobb	c/o Perdue Brandon Fielder et al	500 East Border St, Suite 640		Arlington	TX	76010	
Sheriff of Wetzel County	Michael L Koontz	200 Main St			New Martinsville	WV	26155	
Sheriff of Wetzel County		PO Box D			New Martinsville	WV	26155	
State of New Jersey Division of Taxation Bankruptcy Section	State of NJ Division of Taxation Bankruptcy	3 John Fitch Way	PO Box 245		Trenton	NJ	08695-0245	
Three D Investment Irrevocable Trust	Dawn Miller	9380 Ulmerton Rd			Largo	FL	33771	
Three D Investment Irrevocable Trust		PO Box 3311			Seminole	FL	33775	
Tulsa County Treasurer		218 W 6th St 8th Floor			Tulsa	OK	74119	
Tyra Properties, LLC		696 NE 125th St.			North Miami	FL	33161	
U.S. Customs and Border Protection	Attn Revenue Division, Bankruptcy Team	6650 Telecom Dr., Suite 100			Indianapolis	IN	46278	
Wetherill Associates, Inc dba WAI Global	Danielle Robb	3300 Corporate Way			Miramar	FL	33066	
Wetherill Associates, Inc dba WAI Global	WAI Global	Danielle Robb	2841 Corporate Way		Miramar	FL	33025	

Exhibit M

**Seventh Omnibus Claimants Service List
Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
Allegiance Staffing		alussier@allegiancestaffing.com
Charles Rigby		Email Redacted
City of Fredericksburg, Virginia	Brenda A. Wood, Treasurer	bdunkin@fredericksburgva.gov
Department of Treasury - Internal Revenue Service	Internal Revenue Service	patty.j.story@irs.gov
Edward Stolarcyk	Mike Stolarcyk	Email Redacted
Garrison, Ephraim S		Email Redacted
Heins, Stacy J		Email Redacted
Insight Global, LLC	Attn Will Rooks	will.rooks@insightglobal.com
Insight Global, LLC	Bryan Kaplan, Esq.	bk@kaplanlawga.com
Insight Global, LLC	Kaplan Legal Services, LLC	bk@kaplanlawga.com
J AND J BAUMHARDT AGGREGATES INC		acostello@baumhardts.com
Jason R. Warner		Email Redacted
Life Insurance Company of North America	Connolly Gallagher LLP	jwisler@connollygallagher.com
Life Insurance Company of North America	Lisa Durrenberger, Senior Specialist	lisa_a_durrenberger@newyorklife.com
Massachusetts Department of Revenue	Attn Bankruptcy Unit	joyces@dor.state.ma.us
Massachusetts Department of Revenue	Mass. Dept. of Revenue	yeke@dor.state.ma.us; joyces@dor.state.ma.us
Peerless Chain Company	Paul Johnston	paul.johnston@harringtonhoists.com
Rhode Island Division of Taxation	c/o Crystal Cote	crystal.cote@tax.ri.gov
Stacy Heins		Email Redacted
State of Florida - Department of Revenue	FL Department of Revenue, Bankruptcy	fdor_bankruptcy@floridarevenue.com
State of Florida - Department of Revenue	Frederick F. Rudzik, Ezq.	fred.rudzik@floridarevenue.com
State of New Jersey Division of Taxation	State of New Jersey Division of Taxation Bankruptcy Section	victoria.wright@treas.nj.gov
State of New Jersey Division of Taxation		victoria.wright@treas.nj.gov
State of New Jersey Division of Taxation Bankruptcy Section	State of NJ Division of Taxation Bankruptcy	victoria.wright@treas.nj.gov
Town and Country Building Services		khawley@tcbuildingservices.com

Exhibit N

**Seventh Omnibus Claimants Service List
Served via First Class Mail**

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Allegiance Staffing		5726 Root Rd		Spring	TX	77389
Allegiance Staffing		PO BOX 4356	DEPT 1903	HOUSTON	TX	77210-4356
Charles Rigby		Address Redacted				
City of Fredericksburg, Virginia	Brenda A. Wood, Treasurer	PO Box 267		Fredericksburg	VA	22404
Department of Treasury - Internal Revenue Service	Internal Revenue Service	1919 Smith Street, M/S 5022HOU		Houston	TX	77002
Department of Treasury - Internal Revenue Service	Internal Revenue Service	P.O. Box 7346		Philadelphia	PA	19101-7346
Edward Stolarcyk		Address Redacted				
Garrison, Ephraim S		Address Redacted				
Heins, Stacy J		Address Redacted				
Insight Global, LLC	Attn Will Rooks	1224 Hammond Dr., Suite 1500		Atlanta	GA	30346
Insight Global, LLC	Bryan Kaplan, Esq.	PO Box 11569		Atlanta	GA	30355
Insight Global, LLC	Kaplan Legal Services, LLC	Bryan Kaplan, Esq.	6065 Roswell Rd, Ste 540	Atlanta	GA	30328
J AND J BAUMHARDT AGGREGATES INC		W3998 HWY 45		EDEN	WI	53019
Jason R. Warner		Address Redacted				
Life Insurance Company of North America	Connolly Gallagher LLP	Jeffrey C. Wisler	1201 North Market Street, 20th Floor	Wilmington	DE	19801
Life Insurance Company of North America	Lisa Durrenberger, Senior Specialist	51 Madison Avenue		New York	NY	10010
Massachusetts Department of Revenue	Attn Bankruptcy Unit	P.O. Box 7090		Boston	MA	02204-7090
Massachusetts Department of Revenue	Mass. Dept. of Revenue	Attn Bankruptcy Unit	PO Box 7090	Boston	MA	02204-7090
New York State Department of Taxation & Finance	Bankruptcy Section	PO Box 5300		Albany	NY	12205
Peerless Chain Company	Paul Johnston	1416 East Sanborn St.		Winona	MN	55987
Rhode Island Division of Taxation	c/o Crystal Cote	1 Capitol Hill		Providence	RI	02908
Stacy Heins		Address Redacted				
State of Florida - Department of Revenue	FL Department of Revenue, Bankruptcy	PO Box 8045		Tallahassee	FL	32314
State of Florida - Department of Revenue	Frederick F. Rudzik, Ezq.	PO Box 6668		Tallahassee	FL	32314
State of New Jersey Division of Taxation	State of New Jersey Division of Taxation Bankruptcy Section	Victoria Wright	PO Box 245	Trenton	NJ	06895
State of New Jersey Division of Taxation		3 John Fitch Way		Trenton	NJ	08695-0245
State of New Jersey Division of Taxation Bankruptcy Section	State of NJ Division of Taxation Bankruptcy	3 John Fitch Way	PO Box 245	Trenton	NJ	08695-0245
Town and Country Building Services		PO Box 7067		Lees Summit	MO	64064

Exhibit O

**Integrated Supply Network, LLC Service List
Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
Integrated Supply Network, LLC	Attn Jacob Sistrunk	jacob.sistrunk@isnweb.com
Integrated Supply Network, LLC	c/o Rhys P. Leonard, Esq.	rleonard@trenam.com

Exhibit P

**Integrated Supply Network, LLC Service List
Served via First Class Mail**

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Integrated Supply Network, LLC	Attn Jacob Sistrunk	2727 Interstate Drive		Lakeland	FL	33805
Integrated Supply Network, LLC	c/o Rhys P. Leonard, Esq.	Trenam Law	101 E Kenney Boulevard, Suite 2700	Tampa	FL	33602

Exhibit Q

**Eighth Omnibus Claimants Service List
Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
Ankita Sharma	Davis, Saperstein & Salomon, P.C.	Email Redacted
Ankita Sharma		Email Redacted
Element Fleet Corporation	Matt Farley, Esquirer, Vice President, Assistant General Counsel	mfarley@elementcorp.com
Ford Motor Company	Attn Donald H. Cram	dhc@severson.com
Genera Corporation dba TYC Americas	Genera Corporation	ar@tycamerica.com; ar@genera.com
United Remanufacturing Co Inc		sportman.uremco@gmail.com; SCOTT.PORTMAN@UREMCOINC.COM
W. W. Grainger, Inc		kimberly.fara@grainger.com

Exhibit R

**Eighth Omnibus Claimants Service List
Served via First Class Mail**

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Ankita Sharma	Davis, Saperstein & Salomon, P.C.	Address Redacted				
Ankita Sharma		Address Redacted				
Element Fleet Corporation	Matt Farley, Esquiner, Vice President, Assistant General Counsel	940 Ridgebrook Road		Sparks	MD	21152
Ford Motor Company	Attn Donald H. Cram	c/o Severson and Werson	595 Market Street, Suite 2600	San Francisco	CA	94115
Genera Corporation dba TYC Americas	Genera Corporation	2800 Saturn St		Brea	CA	92821
United Remanufacturing Co Inc		9550 Soreng Ave		Schiller Park	IL	60176
W. W. Grainger, Inc		401 S. Wright Rd.		Janesville	WI	53546

Exhibit S

**Parts Authority, LLC Service List
Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
Parts Authority, LLC	Lisa M. Tanzi	lisa.tanzi@partsauthority.com; legal@partsauthority.com
Parts Authority, LLC	Michael J. Small, Esq.	msmall@foley.com

Exhibit T

**Parts Authority, LLC Service List
Served via First Class Mail**

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Parts Authority, LLC	Lisa M. Tanzi	3 Dakota Drive Suite 110		New Hyde Park	NY	11042
Parts Authority, LLC	Michael J. Small, Esq.	Foley and Lardner LLP	321 N. Clark Street Suite 3000	Chicago	IL	60654

Exhibit U

**Ninth Omnibus Claimants Service List
Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
Brazoria County, et al	Michael J. Darlow	mdarlow@pbfc.com
Constellation NewEnergy, Inc.		strategiccreditsolutions@constellation.com
Fidelity and Deposit Company of Maryland	c/o Duane J. Brescia	dbrescia@clarkhill.com; kwebster@clarkhill.com
Fidelity and Deposit Company of Maryland	Helen Rasmussen	helen.rasmussen@zurichna.com
General Motors LLC	E. Todd Sable	tsable@honigman.com
General Motors LLC	GM Customer Care and Aftersales	susan.fritts@gm.com
Getty Properties Corp.	Attn Darren A. Pascarella	dpascarella@farrellfritz.com; elokis@gettyrealty.com
Getty Properties Corp.		elonkis@gettyrealty.com
HARRIS COUNTY, ET AL	LINEBARGER GOGGAN BLAIR & SAMPSON, LLP	houston_bankruptcy@lgbs.com
Liberty Mutual Insurance Company	Nina M Durante	nina.durante@libertymutual.com
PASADENA INDEPENDENT SCHOOL DISTRICT	MELISSA E. VALDEZ	mvaldez@pbfc.com
PASADENA INDEPENDENT SCHOOL DISTRICT		mvaldez@pbfc.com
Wells Fargo Bank, N.A.	Wells Fargo Equipment Finance, MSG	bankruptcynoticesdfvondor@wellsfargo.com

Exhibit V

**Ninth Omnibus Claimants Service List
Served via First Class Mail**

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Brazoria County, et al	Brazoria County Tax Office	111 E Locust			Angleton	TX	77515-4682
Brazoria County, et al	Michael J. Darlow	1235 North Loop West, Suite 600			Houston	TX	77008
Constellation NewEnergy, Inc.		1310 Point Street 12th Floor			Baltimore	MD	21231
Constellation NewEnergy, Inc.		P.O. Box 4640			Carol Stream	IL	60197-4640
Fidelity and Deposit Company of Maryland	c/o Duane J. Brescia	Clark Hill PLC	720 Brazos Street, Suite 700		Austin	TX	78701
Fidelity and Deposit Company of Maryland	Helen Rasmussen	PO Box 968036			Schaumburg	IL	60196
General Motors LLC	E. Todd Sable	Honigman LLP	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3506
General Motors LLC	GM Customer Care and Aftersales	Susan M. Fritts	PO Box 13595		Newark	NJ	07188-3595
General Motors LLC	GM Customer Care and Aftersales	Susan M. Fritts, Finance Supervisor - CCA Credit/Order to Cash	29755 Louis Chevrolet Road, MC 480-210-3LB		Warren	MI	48093-2350
Getty Properties Corp.	Attn Darren A. Pascarella	Farrell Fritz, P.C.	400 RXR Plaza		Uniondale	NY	11556
Getty Properties Corp.		292 Madison Ave. 9th Floor			New York	NY	10017-6376
HARRIS COUNTY, ET AL	LINEBARGER GOGGAN BLAIR & SAMPSON, LLP	PO BOX 3064			HOUSTON	TX	77253-3064
HARRIS COUNTY, ET AL		PO BOX 3547			HOUSTON	TX	77253-3547
Liberty Mutual Insurance Company	Nina M Durante	1001 Fourth Avenue, Ste. 3800			Seattle	WA	98154
PASADENA INDEPENDENT SCHOOL DISTRICT	MELISSA E. VALDEZ	1235 NORTH LOOP WEST SUITE 600			HOUSTON	TX	77008
PASADENA INDEPENDENT SCHOOL DISTRICT		PO BOX 1318			PASADENA	TX	77501
Texas Comptroller of Public Accounts	Office of the Attorney General	Bankruptcy & Collections Division MC-008	P.O. Box 12548		Austin	TX	78711-2548
Texas Comptroller of Public Accounts	Revenue Accounting Division	Attention Bankruptcy	P.O. Box 13528		Austin	TX	78711-3528
Wells Fargo Bank, N.A.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055			Des Moines	IA	50309
Wells Fargo Bank, N.A.	WELLS FARGO EQUIPMENT FINANCE, MSG	PO BOX 77101			MINNEAPOLIS	MN	55480-7101

Exhibit W

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

In re:	) Chapter 11
)
AUTO PLUS AUTO SALES LLC, ¹	) Case No. 23-90055 (CML)
)
Wind-Down Debtor.	) (Formerly Jointly Administered under
	) Lead Case IEH Auto Parts Holding
	) LLC, Case No. 23-90054)
)

NOTICE OF OBJECTION TO CLAIM

The above-captioned wind-down debtor (the “Wind-Down Debtor” and prior to the Effective Date,² the “Debtor”), has filed an objection to the proof of claim you filed in this bankruptcy case (your “Claim” or “Proof of Claim”) on the basis that the secured, administrative, or priority portion of your claim should be disallowed because (a) it was satisfied or released during the chapter 11 cases in connection with the assumption of a contract or lease pursuant to the Plan or a court order as identified on Schedule 1 of the Omnibus Objection, (b) it was filed after the applicable bar date as identified on Schedule 2 of the Omnibus Objection, (c) it asserts an amount for which the Wind-Down Debtor is not liable as identified on Schedule 3 of the Omnibus Objection, or (d) it has already been satisfied as identified on Schedule 4 of the Omnibus Objection.

Your Claim may be reduced or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one. This Notice package includes:

1. The Wind-Down Debtor's Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Untimely Claims, No Liability Claims, and Satisfied Claims) (the "Omnibus Objection");
2. The Omnibus Objection Procedures;³
3. A form to complete and deliver to the Wind-Down Debtors' claims agent should you wish to withdraw your Proof of Claim(s); and

¹ The Wind-Down Debtor's service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor's claims and noticing agent at <https://www.kccllc.net/autoplus>.

² Capitalized terms used but not defined have the meaning given to them in the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, Docket No. 738] (the “Plan”).

³ On August 10, 2023, the Court entered an order [Case No. 23-90054, Docket No. 850] approving procedures for filing and resolving objections to Claims asserted against the Debtors in these chapter 11 cases (the “Omnibus Objection Procedures”).

4. This Notice.

If you do not want the Court to reduce or eliminate your Claim, then on or before March 31, 2025 (the “Response Deadline”), you or your lawyer must file a written response (a “Response”) in accordance with the Omnibus Objection Procedures. **Please review the Omnibus Objection Procedures and follow the instructions for filing Responses to Omnibus Objections to ensure that your Response is timely and correctly filed and served.** If you mail your Response to the Court for filing, you must mail it early enough so that the Court will **receive** it on or before the Response Deadline.

If you disagree with the Omnibus Objection, you must participate in the Hearing. The Hearing will take place on **April 15, 2025, at 10:00 a.m.** in Courtroom 401, United States Bankruptcy Court, 515 Rusk, 4th Floor, Houston, Texas 77002. The Hearing will be a status conference and you may attend in person or virtually.

Audio communication will be by the use of the Court’s dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Lopez conference room number is 590153. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez’s homepage. The meeting code is “JudgeLopez”. Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in person hearings. To make your appearance, click the “Electronic Appearance” link on Judge Lopez’s homepage. Select the case name, complete the required fields and click “Submit” to complete your appearance.

If you or your attorney do not take these steps in accordance with the Omnibus Objection Procedures, the Court may decide that you do not oppose the objection to your Claim. Judge Lopez’s home page is available here: <https://www.txs.uscourts.gov/page/united-states-bankruptcy-judge-christopher-m-lopez>.

Copies of the Omnibus Objection, the Omnibus Objection Procedures, and all other pleadings (the “Pleadings”) filed in these bankruptcy cases are available for free at <https://www.kccllc.net/autoplus>. You may also obtain copies of any of the Pleadings filed in these bankruptcy cases for a fee at <https://ecf.txs.uscourts.gov/>. A login identification and password to the Public Access to Court Electronic Records (“PACER”) are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.gov>.

Houston, Texas

Dated: February 28, 2025

/s/ Veronica A. Polnick

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Emily Meraia (TX Bar No. 24129307)

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E-mail: mcavanaugh@jw.com

vpolnick@jw.com

emeraia@jw.com

zmckay@jw.com

Counsel to the Wind-Down Debtor

Exhibit X

**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)
)	

PROCEDURES FOR FILING OMNIBUS CLAIMS OBJECTIONS

1. Grounds for Omnibus Objections. In addition to those grounds expressly set forth in Bankruptcy Rule 3007(d), the Debtors² may file omnibus objections (each, an “Omnibus Objection”) to Claims on the grounds (the “Additional Grounds”) that such Claims, in part or in whole:

- a. fail to specify the asserted Claim amount (or only list the Claim amount as “unliquidated”);
- b. seek recovery of amounts for which the Debtors are not liable;
- c. are satisfied by payment in full or in part on account of such Claim from a party that is not a debtor, including one or more of the Debtors’ insurers;
- d. are incorrectly or improperly classified;
- e. are filed against non-Debtors, the incorrect Debtor, or multiple Debtors;
- f. fail to specify a Debtor against which the Claim is asserted;
- g. are disallowed or subordinated to all Claims senior to or equal to the asserted Claim arising out of the purchase or sale of a security of the Debtor or affiliate pursuant to section 510(b) of the Bankruptcy Code;

1 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.

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

- h. are disallowed pursuant to, or asserted in an amount, priority, or on terms that are otherwise inconsistent with, the Plan; or
- i. have not been timely filed by parties to prepetition litigation with the Debtors.

2. Form of Omnibus Objection. Each Omnibus Objection will be numbered consecutively, regardless of basis. The Claims subject to the Omnibus Objection will be listed alphabetically by claimant on the schedules attached to each Omnibus Objection.

3. Supporting Documentation. In accordance with Local Bankruptcy Rule 3007-1, Omnibus Objections must include an affidavit or declaration signed by a person with personal knowledge supporting the objection.

4. Claims Exhibits. An exhibit listing the Claims that are subject to the particular Omnibus Objection will be attached thereto. Each exhibit will include only the Claims to which there is a common basis for the objection. Claims for which there is more than one basis for the objection will be referenced on each exhibit applicable thereto. Including a Claim on one exhibit will not constitute a waiver of the Debtors' right to object to the Claim on an additional basis or bases. The exhibits will include, without limitation, the following information:

- a. the Claims that are the subject of the Omnibus Objection and, if applicable, the Proof of Claim number(s) related thereto from the claims register;
- b. the asserted amount of the Claim;
- c. the grounds for the objection; and
- d. other information, as applicable, including: (i) the proposed classification of Claims the Debtors seek to reclassify; (ii) the proposed allowed Claim amounts of claims the Debtors seek to reduce; and/or (iii) the surviving Claims, if any, of claimants affected by the Omnibus Objection.

5. Objection Notice. Each Omnibus Objection will be accompanied by an objection notice, substantially in the form annexed to the Order as **Exhibit 2** (the "Objection Notice"), which will:

- a. describe the basic nature of the objection;
- b. inform creditors how to file a written response (each, a "Response") to the objection;
- c. identify the hearing date, if applicable, and information on how to participate; and
- d. describe how copies of proofs of claim, the Omnibus Objection, and other pleadings filed in the chapter 11 cases may be obtained.

6. Notice and Service. Each Omnibus Objection will be filed with the Court and served electronically using the Court's electronic filing system. Each Omnibus Objection (along with a copy of the Objection Notice and these Procedures) will be mailed to each claimholder that is subject to such objection.

7. Omnibus Claims Objection Hearings. Each Omnibus Objection shall be set for hearing no less than 30 days after service of the Omnibus Objection (each, a "Hearing"), unless otherwise ordered by the Court. For all Hearings:

- a. Unless agreed to by the Debtors and the claimant, or otherwise ordered by the Court, the first hearing on any Omnibus Objection shall be a non-evidentiary status conference.
- b. Upon no less than 10 days' notice, the Debtors, or any claimant that has filed a timely response, may file a motion to continue any Hearing.
- c. By agreement (email being sufficient), the Debtors and claimants may agree to reset any Hearing with respect to any Claim.

8. Hearing Participation. The first Hearing on an Omnibus Objection shall be a status conference and shall be a virtual hearing consistent with section I of the Complex Procedures (i.e., no in-person participation will be permitted). Unless otherwise ordered by the Court, all subsequent Hearings on an Omnibus Objection will be remote hearings consistent with section H of the Complex Procedures (i.e., all parties may elect to appear either in person or virtually). Instructions for appearing at the Hearing shall be included on the first page of each Omnibus Objection.

9. Contested Matter. Each Claim subject to an Omnibus Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Court will be deemed a separate order with respect to such Claim.

Responses to Omnibus Objections

10. Parties Required to File a Response. Any party who disagrees with an Omnibus Objection is required to file a Response in accordance with the procedures set forth herein and to appear at the Hearing(s) with respect to their Claim. If a claimant whose Claim is subject to an Omnibus Objection does not file and serve a Response in compliance with the procedures below or fails to appear at the Hearing(s), the Court may grant the relief requested in the Omnibus Objection with respect to such Claim without further notice to the claimant.

11. Failure to Respond. A Response that is not filed and served in accordance with the procedures set forth herein may not be considered by the Court at the Hearing. **Absent reaching an agreement with the Debtors resolving the objection to a Claim, failure to timely file and serve a Response as set forth herein or to appear at the Hearing(s) may result in the Court**

granting the Omnibus Objection without further notice or hearing. Upon entry of an order sustaining an Omnibus Objection, affected creditors will be served with such order.

12. Response Contents. Each Response must contain the following (at a minimum):

a. This case caption:³

IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF TEXAS HOUSTON DIVISION		
In re:)	
	)	Chapter 11
AUTO PLUS AUTO SALES LLC,	)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor. ¹	)	(Formerly Jointly Administered
	)	under Lead Case IEH Auto Parts
	)	Holding LLC, Case No. 23-90054)

- b. The responding party's name and the number of the Omnibus Objection to which the Response is directed,
- c. The factual basis and specific reasons for disagreement with the Omnibus Objection;
- d. If applicable, the Proof of Claim number(s) from the Claims Register to which the Response relates; and
- e. The following contact information for the responding party:
 - (i) the name, address, telephone number, and email address of the responding claimant or the name, address, telephone number, and email address of the claimant's attorney or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any; or
 - (ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the objection on the claimant's behalf.

13. Filing and Service of the Response. A Response will be deemed timely only if it is filed with the Court and served electronically using the Court's electronic filing system and

³ ~~The Debtors may revise these procedures for service purposes to include the case caption of a remaining case in the event that Case No. 22-90054 is closed in the future.~~
 Case No. 22-90054 was closed on January 16, 2024, pursuant to the Court's *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. #1043]. All Responses should be filed in Case No. 23-90055 styled *In re: Auto Plus Auto Sales, LLC*.

actually received on the response date specified in the Objection Notice (the “Response Deadline”) by the following parties (the “Notice Parties”):

1) Debtors’ counsel:

Jackson Walker LLP
1401 McKinney Street, Suite 1900
Houston, TX 77010

Attention: Matthew Cavanaugh
Veronica A. Polnick
Zachary McKay
Vienna F. Anaya
Emily Flynn Meraia

E-mail: mcavanaugh@jw.com
vpolnick@jw.com
zmckay@jw.com
vanaya@jw.com
emeraia@jw.com

- and -

Law Office of Liz Freeman
PO Box 61209
Houston, TX 77208
Attention: Elizabeth C. Freeman

Email: liz@lizfreemanlaw.com

2) The U.S. Trustee:
Hector Duran
Stephen Statham
Office of the United States Trustee for the Southern District of Texas
515 Rusk St, Ste. 3516
Houston, Texas 77002
hector.duran.jr@usdoj.com
stephen.statham@usdoj.com

3) Counsel to the ~~Unsecured Creditors’ Committee~~ **GUC Trustee:**

Joseph M. Coleman
John J. Kane
Kyle Woodard
KANE RUSSELL COLEMAN LOGAN PC
Bank of America Plaza
901 Main Street, Suite 5200
Dallas, Texas 75202
(214) 777-4200

jcoleman@krcl.com
jkane@krcl.com
kwoodard@krcl.com

- and -

Michael D. Warner
PACHULSKI STANG ZIEHL & JONES LLP
440 Louisiana Street, Suite 900
Houston, TX 77002
(713) 691-9385
mwarner@pszjlaw.com

If you do not have electronic filing privileges, you must also mail your Response to the Court, such that it is received by the Response Deadline, at:

Nathan Oschner
Clerk of Court
515 Rusk Street, 5th Floor
Houston, Texas 77002

14. Informal Resolution. Parties to an Omnibus Objection may engage in settlement discussions to resolve the matter without the need for a hearing. The Debtors may utilize Rule 68 of the Federal Rules of Civil Procedure with respect to Omnibus Objections, as modified by this paragraph 14. Rule 68 provides, in pertinent part:

(a) **MAKING AN OFFER; JUDGMENT ON AN ACCEPTED OFFER.** At least 14 days before the date set for trial, a party objecting to a claim may serve on an opposing party an offer to allow judgment on specified terms, with the costs then accrued. If, within 14 days after being served, the opposing party serves written notice accepting the offer, either party may then file the offer and notice of acceptance, plus proof of service. The clerk must then enter judgment.

(b) **UNACCEPTED OFFER.** An unaccepted offer is considered withdrawn, but it does not preclude a later offer. Evidence of an unaccepted offer is not admissible except in a proceeding to determine costs.

* * *

(d) PAYING COSTS AFTER AN UNACCEPTED OFFER. If the judgment that the offeree finally obtains is not more favorable than the unaccepted offer, the offeree must pay the costs incurred after the offer was made.

The Debtors will not utilize Rule 68 against unrepresented parties. Rule 68(d) is further modified such that if the ruling finally obtained is not more favorable to the offeree than the unaccepted offer, the Debtors may seek reimbursement of costs incurred after the offer was made.

Miscellaneous

15. Additional Information. Copies of these procedures, the Motion, the Order or any other pleadings (the “Pleadings”) filed in these chapter 11 cases are available at no cost at the Debtors’ restructuring website <https://www.kccllc.net/autoplus>. You may also obtain copies of any of the Pleadings filed in these chapter 11 cases for a fee at the Court’s website at <https://ecf.txsb.uscourts.gov/>. A login identification and password to the Court’s Public Access to Court Electronic Records (“PACER”) are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.gov>.

16. Reservation of Rights. NOTHING IN ANY OMNIBUS OBJECTION OR OBJECTION NOTICE IS INTENDED OR SHALL BE DEEMED TO CONSTITUTE (A) AN ADMISSION AS TO THE VALIDITY OF ANY PREPETITION CLAIM AGAINST A DEBTOR ENTITY; (B) A WAIVER OF ANY RIGHT OF ANY DEBTOR TO DISPUTE ANY PREPETITION CLAIM ON ANY GROUNDS, ASSERT COUNTERCLAIMS, RIGHTS OF OFFSET OR RECOUPMENT, DEFENSES, OBJECT TO CLAIMS (OR OTHER CLAIMS OR CAUSES OF ACTION OF A CLAIMANT) ON ANY GROUNDS NOT PREVIOUSLY RAISED IN AN OBJECTION, UNLESS THE COURT HAS ALLOWED A CLAIM OR ORDERED OTHERWISE, OR SEEK TO ESTIMATE ANY CLAIM AT A LATER DATE; (C) A PROMISE OR REQUIREMENT TO PAY ANY PREPETITION CLAIM; (D) AN IMPLICATION OR ADMISSION THAT ANY PARTICULAR CLAIM IS OF A TYPE SPECIFIED OR DEFINED IN THIS MOTION OR ANY ORDER GRANTING THE RELIEF REQUESTED BY THIS MOTION; (E) A REQUEST OR AUTHORIZATION TO ASSUME ANY PREPETITION AGREEMENT, CONTRACT, OR LEASE PURSUANT TO BANKRUPTCY CODE SECTION 365; OR (F) A WAIVER OF ANY RIGHT OF ANY DEBTOR UNDER THE BANKRUPTCY CODE OR ANY OTHER APPLICABLE LAW.

Exhibit Y

**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)
)	

WITHDRAWAL OF PROOF OF CLAIM NO. _____

Claimant, _____ [Claimant Name(s)],
hereby withdraws with prejudice its proof of claim No. _____ [Claim Number(s)].

Signed: _____

Print Name: _____

Title: _____

Claimant Name: _____

Address: _____

Address: _____

City, State, Zip: _____

Phone: _____

Email: _____

Please mail this form via U.S. Mail to:

**IEH Auto Parts Holding LLC
Claims Processing Center
c/o KCC
222 N Pacific Coast Highway, Suite 300
El Segundo, CA 90245**

Or, you may email this form to
autoplusinfo@kccllc.com

¹ 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.

Exhibit Z

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

In re:	)	Chapter 11
)	
AUTO PLUS AUTO SALES LLC, ¹	)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor.	)	(Formerly Jointly Administered under
	)	Lead Case IEH Auto Parts Holding
	)	LLC, Case No. 23-90054)
)	

NOTICE OF OBJECTION TO CLAIM

The above-captioned wind-down debtor (the “Wind-Down Debtor” and prior to the Effective Date,² the “Debtor”), has filed an objection to the proof of claim you filed in this bankruptcy case (your “Claim” or “Proof of Claim”) on the basis that the secured, administrative, or priority portion of your claim should be disallowed or modified because (a) it was amended by a later filed proof of claim as identified on Schedule 1 of the Omnibus Objection, (b) it was filed under an incorrect classification based on applicable law as identified on Schedule 2 of the Omnibus Objection, (c) it is a duplicate of another claim as identified on Schedule 3 of the Omnibus Objection, or (d) it was partially satisfied during the chapter 11 cases as identified on Schedule 4 of the Omnibus Objection.

Your Claim may be modified or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one. This Notice package includes:

1. The Wind-Down Debtor’s Seventh Omnibus Objection to Certain Proofs of Claim (Amended Claims, Reclassified Claims, Duplicate Claim, and Partially Satisfied Claims) (the “Omnibus Objection”);
2. The Omnibus Objection Procedures;³
3. A form to complete and deliver to the Wind-Down Debtors’ claims agent should you wish to withdraw your Proof of Claim(s); and

¹ The Wind-Down Debtor’s service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor’s claims and noticing agent at <https://www.kccllc.net/autoplus>.

² Capitalized terms used but not defined have the meaning given to them in the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, Docket No. 738] (the “Plan”).

³ On August 10, 2023, the Court entered an order [Case No. 23-90054, Docket No. 850] approving procedures for filing and resolving objections to Claims asserted against the Debtors in these chapter 11 cases (the “Omnibus Objection Procedures”).

4. This Notice.

If you do not want the Court to modify, reduce, or eliminate your Claim, then on or before March 31, 2025 (the “Response Deadline”), you or your lawyer must file a written response (a “Response”) in accordance with the Omnibus Objection Procedures. **Please review the Omnibus Objection Procedures and follow the instructions for filing Responses to Omnibus Objections to ensure that your Response is timely and correctly filed and served.** If you mail your Response to the Court for filing, you must mail it early enough so that the Court will **receive** it on or before the Response Deadline.

If you disagree with the Omnibus Objection, you must participate in the Hearing. The Hearing will take place on **April 15, 2025, at 10:00 a.m.** in Courtroom 401, United States Bankruptcy Court, 515 Rusk, 4th Floor, Houston, Texas 77002. The Hearing will be a status conference and you may attend in person or virtually.

Audio communication will be by the use of the Court’s dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Lopez conference room number is 590153. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez’s homepage. The meeting code is “JudgeLopez”. Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in person hearings. To make your appearance, click the “Electronic Appearance” link on Judge Lopez’s homepage. Select the case name, complete the required fields and click “Submit” to complete your appearance.

If you or your attorney do not take these steps in accordance with the Omnibus Objection Procedures, the Court may decide that you do not oppose the objection to your Claim. Judge Lopez’s home page is available here: <https://www.txs.uscourts.gov/page/united-states-bankruptcy-judge-christopher-m-lopez>.

Copies of the Omnibus Objection, the Omnibus Objection Procedures, and all other pleadings (the “Pleadings”) filed in these bankruptcy cases are available for free at <https://www.kccllc.net/autoplus>. You may also obtain copies of any of the Pleadings filed in these bankruptcy cases for a fee at <https://ecf.txs.uscourts.gov/>. A login identification and password to the Public Access to Court Electronic Records (“PACER”) are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.gov>.

Houston, Texas

Dated: February 28, 2025

/s/ Veronica A. Polnick

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Emily Meraia (TX Bar No. 24129307)

Zachary McKay (TX Bar No. 24073600)

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E-mail: mcavanaugh@jw.com

vpolnick@jw.com

emeraia@jw.com

zmckay@jw.com

Counsel to the Wind-Down Debtor

Exhibit AA

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

In re:	)	Chapter 11
)	
AUTO PLUS AUTO SALES LLC, ¹	)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor.	)	(Formerly Jointly Administered under
	)	Lead Case IEH Auto Parts Holding
	)	LLC, Case No. 23-90054)
)	

NOTICE OF OBJECTION TO CLAIM

The above-captioned wind-down debtor (the “Wind-Down Debtor” and prior to the Effective Date,² the “Debtor”), has filed an objection to the proof of claim you filed in this bankruptcy case (your “Claim” or “Proof of Claim”) on the basis that the secured portion of your claim should be reclassified to a general unsecured claim as identified on Schedule 1 of the Omnibus Objection.

Your Claim may be reduced or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one. This Notice package includes:

1. The Wind-Down Debtor’s Eighth Omnibus Objection to Certain Proofs of Claim (Reclassified Secured Claims) (the “Omnibus Objection”);
2. The Omnibus Objection Procedures;³
3. A form to complete and deliver to the Wind-Down Debtors’ claims agent should you wish to withdraw your Proof of Claim(s); and
4. This Notice.

If you do not want the Court to eliminate your Claim, then on or before March 31, 2025 (the “Response Deadline”), you or your lawyer must file a written response (a “Response”) in accordance with the Omnibus Objection Procedures. **Please review the Omnibus Objection Procedures and follow the instructions for filing Responses to Omnibus Objections to ensure**

¹ The Wind-Down Debtor’s service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor’s claims and noticing agent at <https://www.kccllc.net/autoplus>.

² Capitalized terms used but not defined have the meaning given to them in the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, Docket No. 738] (the “Plan”).

³ On August 10, 2023, the Court entered an order [Case No. 23-90054, Docket No. 850] approving procedures for filing and resolving objections to Claims asserted against the Debtors in these chapter 11 cases (the “Omnibus Objection Procedures”).

that your Response is timely and correctly filed and served. If you mail your Response to the Court for filing, you must mail it early enough so that the Court will **receive** it on or before the Response Deadline.

If you disagree with the Omnibus Objection, you must participate in the Hearing. The Hearing will take place on **April 15, 2025, at 10:00 a.m.** in Courtroom 401, United States Bankruptcy Court, 515 Rusk, 4th Floor, Houston, Texas 77002. The Hearing will be a status conference and you may attend in person or virtually.

Audio communication will be by the use of the Court's dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Lopez conference room number is 590153. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez's homepage. The meeting code is "JudgeLopez". Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in person hearings. To make your appearance, click the "Electronic Appearance" link on Judge Lopez's homepage. Select the case name, complete the required fields and click "Submit" to complete your appearance.

If you or your attorney do not take these steps in accordance with the Omnibus Objection Procedures, the Court may decide that you do not oppose the objection to your Claim. Judge Lopez's home page is available here: <https://www.txs.uscourts.gov/page/united-states-bankruptcy-judge-christopher-m-lopez>.

Copies of the Omnibus Objection, the Omnibus Objection Procedures, and all other pleadings (the "Pleadings") filed in these bankruptcy cases are available for free at <https://www.kccllc.net/autoplus>. You may also obtain copies of any of the Pleadings filed in these bankruptcy cases for a fee at <https://ecf.txs.uscourts.gov/>. A login identification and password to the Public Access to Court Electronic Records ("PACER") are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.gov>.

Houston, Texas

Dated: February 28, 2025

/s/ Veronica A. Polnick

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Emily Meraia (TX Bar No. 24129307)

Zachary McKay (TX Bar No. 24073600)

1401 McKinney Street, Suite 1900

Houston, Texas 77010

Telephone: (713) 752-4200

Facsimile: (713) 752-4221

E-mail: mcavanaugh@jw.com

vpolnick@jw.com

emeraia@jw.com

zmckay@jw.com

Counsel to the Wind-Down Debtor

Exhibit AB

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

In re:	) Chapter 11
)
AUTO PLUS AUTO SALES LLC, ¹	) Case No. 23-90055 (CML)
)
Wind-Down Debtor.	) (Formerly Jointly Administered under
	) Lead Case IEH Auto Parts Holding
	) LLC, Case No. 23-90054)
)

NOTICE OF OBJECTION TO CLAIM

The above-captioned wind-down debtor (the “Wind-Down Debtor” and prior to the Effective Date,² the “Debtor”), has filed an objection to the proof of claim you filed in this bankruptcy case (your “Claim” or “Proof of Claim”) on the basis that the secured portion of your claim should be (a) it was filed after the applicable bar date as identified on Schedule 1 of the Omnibus Objection, (b) it asserts an amount for which the Wind-Down Debtor is not liable as identified on Schedule 2, (c) it has already been satisfied as identified on Schedule 3, (d) it was filed under an incorrect classification based on applicable law as identified on Schedule 4; (e) it is a duplicate of another claim as identified on Schedule 5, (f) it was satisfied pursuant to the Tax Order as identified on Schedule 6; or (g) it has been partially satisfied as identified on Schedule 7.

Your Claim may be reduced or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one. This Notice package includes:

1. The Wind-Down Debtors' Ninth Omnibus Objection to Certain Proofs of Claim (Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claim, Satisfied Tax Claims, and Partially Satisfied Claims) (the "Omnibus Objection");
2. The Omnibus Objection Procedures;³
3. A form to complete and deliver to the Wind-Down Debtors' claims agent should you wish to withdraw your Proof of Claim(s); and

¹ The Wind-Down Debtor's service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor's claims and noticing agent at <https://www.kccllc.net/autoplus>.

² Capitalized terms used but not defined have the meaning given to them in the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, Docket No. 738] (the “Plan”).

³ On August 10, 2023, the Court entered an order [Case No. 23-90054, Docket No. 850] approving procedures for filing and resolving objections to Claims asserted against the Debtors in these chapter 11 cases (the “Omnibus Objection Procedures”).

4. This Notice.

If you do not want the Court to eliminate your Claim, then on or before March 31, 2025 (the “Response Deadline”), you or your lawyer must file a written response (a “Response”) in accordance with the Omnibus Objection Procedures. **Please review the Omnibus Objection Procedures and follow the instructions for filing Responses to Omnibus Objections to ensure that your Response is timely and correctly filed and served.** If you mail your Response to the Court for filing, you must mail it early enough so that the Court will **receive** it on or before the Response Deadline.

If you disagree with the Omnibus Objection, you must participate in the Hearing. The Hearing will take place on **April 15, 2025, at 10:00 a.m.** in Courtroom 401, United States Bankruptcy Court, 515 Rusk, 4th Floor, Houston, Texas 77002. The Hearing will be a status conference and you may attend in person or virtually.

Audio communication will be by the use of the Court’s dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Lopez conference room number is 590153. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez’s homepage. The meeting code is “JudgeLopez”. Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in person hearings. To make your appearance, click the “Electronic Appearance” link on Judge Lopez’s homepage. Select the case name, complete the required fields and click “Submit” to complete your appearance.

If you or your attorney do not take these steps in accordance with the Omnibus Objection Procedures, the Court may decide that you do not oppose the objection to your Claim. Judge Lopez’s home page is available here: <https://www.txs.uscourts.gov/page/united-states-bankruptcy-judge-christopher-m-lopez>.

Copies of the Omnibus Objection, the Omnibus Objection Procedures, and all other pleadings (the “Pleadings”) filed in these bankruptcy cases are available for free at <https://www.kccllc.net/autoplus>. You may also obtain copies of any of the Pleadings filed in these bankruptcy cases for a fee at <https://ecf.txs.uscourts.gov/>. A login identification and password to the Public Access to Court Electronic Records (“PACER”) are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.gov>.

Date: February 28, 2025

Respectfully submitted,

TRAN SINGH LLP

/s/Susan Tran Adams

Susan Tran Adams | TBN: 24075648

Brendon Singh | TBN: 24075646

2502 La Branch Street

Houston TX 77004

Ph: (832) 975-7300

Fax: (832) 975-7301

stran@ts-llp.com

Conflicts Counsel to the Wind-Down Debtor

I, Rigoberto Lopez, depose and say that I am employed by Kurtzman Carson Consultants, LLC dba Verita Global (“Verita”), the claims and noticing agent for the Wind-Down Debtor in the above-captioned case.

On March 14, 2025, employees of Verita 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**:

- **Wind Down Debtor’s Amended Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Untimely Claims, No Liability Claims, and Satisfied Claims)** [Docket No. 308]
- **Notice of Amended Sixth GUC Objection** [attached hereto as Exhibit G]
- **Omnibus Objection Procedures** [attached hereto as Exhibit H]
- **Withdrawal of Proof of Claim Form** [attached hereto as Exhibit I]

(Continued on Next Page)

1 On January 16, 2024, the Court entered a Final Decree Closing Certain of the Chapter 11 Cases [Case No. 23-
90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The
following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each
entity's federal tax identification number: 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 Caramel Crest Lane, Charlotte, NC 28226.

Furthermore, on March 14, 2025, employees of Verita caused the following document to be served via Electronic Mail upon the service lists attached hereto as **Exhibit C** and **Exhibit D**; and via First Class Mail upon the service lists attached hereto as **Exhibit E** and **Exhibit F**:

- **Wind-Down Debtor's Objection to Proof of Claim No. 716 Filed by T and Z Investments I LLC** [Docket No. 309]

Dated: March 20, 2025

/s/ Rigoberto Lopez
Rigoberto Lopez
Verita
222 N Pacific Coast Highway,
3rd Floor
El Segundo, CA 90245
Tel 310.823.9000

Exhibit A

**Sixth Omnibus Claimant Service List
Served via Electronic Mail**

CreditorName	Email
Edwards, Stephen	Email Redacted

Exhibit B

Exhibit B

Sixth Omnibus Claimant Service List

Served via First Class Mail

CreditorName	Address1	City	State	Zip
Edwards, Stephen	Address Redacted			

Exhibit C

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
Counsel to Continental Battery Company	Clark Hill PLC	Robert P. Franke and Audrey L. Hornisher	bfranke@clarkhill.com; ahornisher@clarkhill.com
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
Attorneys for Capital Management Systems, LLC and EHL Holdings, LLC	Deiches & Ferschmann	A Professional Corporation	ideiches@deicheslaw.com
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@fbtllaw.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@igbs.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

Exhibit C

Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
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.cola@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	mridulfo@krcl.com
Counsel to Standard Motor Products, Inc.	Kelley Drye & Warren LLP	Eric R. Wilson, Lauren S. Schluskel & Ryan T. Bolger	ewilson@kelleydrye.com; lschluskel@kelleydrye.com; rbolger@kelleydrye.com; kdwbankruptcydepartment@kelleydrye.com
Counsel to Byzantine Inc. and Duquesne Light Company	Keri P. Ebeck	Bernstein-Burkley, P.C.	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
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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
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
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New Jersey Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Heather.Anderson@law.njag.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

Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
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; hhathfield@porterhedges.com; jgodsey@porterhedges.com
Counsel to WMB, L.C.	Rees Broome, PC	Ruhi F. Mirza, Esq.	rmirza@reesbroome.com
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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

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 D

**T and Z Investments, I LLC Service List
Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
T and Z Investments, I LLC	c/o Velocity Venture Partners LLC	legal@velocityinv.com

Exhibit E

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
Counsel to Continental Battery Company	Clark Hill PLC	Robert P. Franke and Audrey L. Hornisher	901 Main Street, Suite 6000			Dallas	TX	75202-3794
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	55 Elm St.			Hartford	CT	06106
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

Master Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
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 CI478 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
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

Exhibit F

**T and Z Investments, I LLC Service List
Served via First Class Mail**

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
T and Z Investments, I LLC	c/o Velocity Venture Partners LLC	Legal Department	One Belmont Ave Suite 520	Bala Cynwyd	PA	19004

Exhibit G

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

In re:	) Chapter 11
)
AUTO PLUS AUTO SALES LLC, ¹	) Case No. 23-90055 (CML)
)
Wind-Down Debtor.	) (Formerly Jointly Administered under
	) Lead Case IEH Auto Parts Holding
	) LLC, Case No. 23-90054)
)

NOTICE OF OBJECTION TO CLAIM

The above-captioned wind-down debtor (the “Wind-Down Debtor” and prior to the Effective Date,² the “Debtor”), has filed an objection to the proof of claim you filed in this bankruptcy case (your “Claim” or “Proof of Claim”) on the basis that the secured, administrative, or priority portion of your claim should be disallowed because (a) it was satisfied or released during the chapter 11 cases in connection with the assumption of a contract or lease pursuant to the Plan or a court order as identified on Schedule 1 of the Omnibus Objection, (b) it was filed after the applicable bar date as identified on Schedule 2 of the Omnibus Objection, (c) it asserts an amount for which the Wind-Down Debtor is not liable as identified on Schedule 3 of the Omnibus Objection, or (d) it has already been satisfied as identified on Schedule 4 of the Omnibus Objection.

Your Claim may be reduced or eliminated. You should read these papers carefully and discuss them with your attorney, if you have one. This Notice package includes:

1. The Wind-Down Debtor's Amended Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Untimely Claims, No Liability Claims, and Satisfied Claims) (the "Omnibus Objection");
2. The Omnibus Objection Procedures;³
3. A form to complete and deliver to the Wind-Down Debtors' claims agent should you wish to withdraw your Proof of Claim(s); and

¹ The Wind-Down Debtor's service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor's claims and noticing agent at <https://www.kccllc.net/autoplus>.

² Capitalized terms used but not defined have the meaning given to them in the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, Docket No. 738] (the “Plan”).

³ On August 10, 2023, the Court entered an order [Case No. 23-90054, Docket No. 850] approving procedures for filing and resolving objections to Claims asserted against the Debtors in these chapter 11 cases (the “Omnibus Objection Procedures”).

4. This Notice.

If you do not want the Court to reduce or eliminate your Claim, then on or before April 14, 2025 (the “Response Deadline”), you or your lawyer must file a written response (a “Response”) in accordance with the Omnibus Objection Procedures. **Please review the Omnibus Objection Procedures and follow the instructions for filing Responses to Omnibus Objections to ensure that your Response is timely and correctly filed and served.** If you mail your Response to the Court for filing, you must mail it early enough so that the Court will **receive** it on or before the Response Deadline.

If you disagree with the Omnibus Objection, you must participate in the Hearing. The Hearing will take place on **April 15, 2025, at 10:00 a.m.** in Courtroom 401, United States Bankruptcy Court, 515 Rusk, 4th Floor, Houston, Texas 77002. The Hearing will be a status conference and you may attend in person or virtually.

Audio communication will be by the use of the Court’s dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Lopez conference room number is 590153. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez’s homepage. The meeting code is “JudgeLopez”. Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in person hearings. To make your appearance, click the “Electronic Appearance” link on Judge Lopez’s homepage. Select the case name, complete the required fields and click “Submit” to complete your appearance.

If you or your attorney do not take these steps in accordance with the Omnibus Objection Procedures, the Court may decide that you do not oppose the objection to your Claim. Judge Lopez’s home page is available here: <https://www.txs.uscourts.gov/page/united-states-bankruptcy-judge-christopher-m-lopez>.

Copies of the Omnibus Objection, the Omnibus Objection Procedures, and all other pleadings (the “Pleadings”) filed in these bankruptcy cases are available for free at <https://www.kccllc.net/autoplus>. You may also obtain copies of any of the Pleadings filed in these bankruptcy cases for a fee at <https://ecf.txs.uscourts.gov/>. A login identification and password to the Public Access to Court Electronic Records (“PACER”) are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.gov>.

Houston, Texas

Dated: March 14, 2025

/s/ Veronica A. Polnick

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Emily Meraia (TX Bar No. 24129307)

Zachary McKay (TX Bar No. 24073600)

1401 McKinney Street, Suite 1900

Houston, Texas 77010

Telephone: (713) 752-4200

Facsimile: (713) 752-4221

E-mail: mcavanaugh@jw.com

vpolnick@jw.com

emeraia@jw.com

zmckay@jw.com

Counsel to the Wind-Down Debtor

Exhibit H

**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)

PROCEDURES FOR FILING OMNIBUS CLAIMS OBJECTIONS

1. Grounds for Omnibus Objections. In addition to those grounds expressly set forth in Bankruptcy Rule 3007(d), the Debtors² may file omnibus objections (each, an “Omnibus Objection”) to Claims on the grounds (the “Additional Grounds”) that such Claims, in part or in whole:

- a. fail to specify the asserted Claim amount (or only list the Claim amount as “unliquidated”);
- b. seek recovery of amounts for which the Debtors are not liable;
- c. are satisfied by payment in full or in part on account of such Claim from a party that is not a debtor, including one or more of the Debtors’ insurers;
- d. are incorrectly or improperly classified;
- e. are filed against non-Debtors, the incorrect Debtor, or multiple Debtors;
- f. fail to specify a Debtor against which the Claim is asserted;
- g. are disallowed or subordinated to all Claims senior to or equal to the asserted Claim arising out of the purchase or sale of a security of the Debtor or affiliate pursuant to section 510(b) of the Bankruptcy Code;

1 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.

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

- h. are disallowed pursuant to, or asserted in an amount, priority, or on terms that are otherwise inconsistent with, the Plan; or
- i. have not been timely filed by parties to prepetition litigation with the Debtors.

2. Form of Omnibus Objection. Each Omnibus Objection will be numbered consecutively, regardless of basis. The Claims subject to the Omnibus Objection will be listed alphabetically by claimant on the schedules attached to each Omnibus Objection.

3. Supporting Documentation. In accordance with Local Bankruptcy Rule 3007-1, Omnibus Objections must include an affidavit or declaration signed by a person with personal knowledge supporting the objection.

4. Claims Exhibits. An exhibit listing the Claims that are subject to the particular Omnibus Objection will be attached thereto. Each exhibit will include only the Claims to which there is a common basis for the objection. Claims for which there is more than one basis for the objection will be referenced on each exhibit applicable thereto. Including a Claim on one exhibit will not constitute a waiver of the Debtors' right to object to the Claim on an additional basis or bases. The exhibits will include, without limitation, the following information:

- a. the Claims that are the subject of the Omnibus Objection and, if applicable, the Proof of Claim number(s) related thereto from the claims register;
- b. the asserted amount of the Claim;
- c. the grounds for the objection; and
- d. other information, as applicable, including: (i) the proposed classification of Claims the Debtors seek to reclassify; (ii) the proposed allowed Claim amounts of claims the Debtors seek to reduce; and/or (iii) the surviving Claims, if any, of claimants affected by the Omnibus Objection.

5. Objection Notice. Each Omnibus Objection will be accompanied by an objection notice, substantially in the form annexed to the Order as **Exhibit 2** (the "Objection Notice"), which will:

- a. describe the basic nature of the objection;
- b. inform creditors how to file a written response (each, a "Response") to the objection;
- c. identify the hearing date, if applicable, and information on how to participate; and
- d. describe how copies of proofs of claim, the Omnibus Objection, and other pleadings filed in the chapter 11 cases may be obtained.

6. Notice and Service. Each Omnibus Objection will be filed with the Court and served electronically using the Court's electronic filing system. Each Omnibus Objection (along with a copy of the Objection Notice and these Procedures) will be mailed to each claimholder that is subject to such objection.

7. Omnibus Claims Objection Hearings. Each Omnibus Objection shall be set for hearing no less than 30 days after service of the Omnibus Objection (each, a "Hearing"), unless otherwise ordered by the Court. For all Hearings:

- a. Unless agreed to by the Debtors and the claimant, or otherwise ordered by the Court, the first hearing on any Omnibus Objection shall be a non-evidentiary status conference.
- b. Upon no less than 10 days' notice, the Debtors, or any claimant that has filed a timely response, may file a motion to continue any Hearing.
- c. By agreement (email being sufficient), the Debtors and claimants may agree to reset any Hearing with respect to any Claim.

8. Hearing Participation. The first Hearing on an Omnibus Objection shall be a status conference and shall be a virtual hearing consistent with section I of the Complex Procedures (i.e., no in-person participation will be permitted). Unless otherwise ordered by the Court, all subsequent Hearings on an Omnibus Objection will be remote hearings consistent with section H of the Complex Procedures (i.e., all parties may elect to appear either in person or virtually). Instructions for appearing at the Hearing shall be included on the first page of each Omnibus Objection.

9. Contested Matter. Each Claim subject to an Omnibus Objection and the Response thereto shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014, and any order entered by the Court will be deemed a separate order with respect to such Claim.

Responses to Omnibus Objections

10. Parties Required to File a Response. Any party who disagrees with an Omnibus Objection is required to file a Response in accordance with the procedures set forth herein and to appear at the Hearing(s) with respect to their Claim. If a claimant whose Claim is subject to an Omnibus Objection does not file and serve a Response in compliance with the procedures below or fails to appear at the Hearing(s), the Court may grant the relief requested in the Omnibus Objection with respect to such Claim without further notice to the claimant.

11. Failure to Respond. A Response that is not filed and served in accordance with the procedures set forth herein may not be considered by the Court at the Hearing. **Absent reaching an agreement with the Debtors resolving the objection to a Claim, failure to timely file and serve a Response as set forth herein or to appear at the Hearing(s) may result in the Court**

granting the Omnibus Objection without further notice or hearing. Upon entry of an order sustaining an Omnibus Objection, affected creditors will be served with such order.

12. Response Contents. Each Response must contain the following (at a minimum):

a. This case caption:³

IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF TEXAS HOUSTON DIVISION		
In re:	)	Chapter 11
AUTO PLUS AUTO SALES LLC,	)	Case No. 23-90055 (CML)
Wind-Down Debtor. ¹	)	(Formerly Jointly Administered under Lead Case IEH Auto Parts Holding LLC, Case No. 23-90054)
)	

- b. The responding party's name and the number of the Omnibus Objection to which the Response is directed,
- c. The factual basis and specific reasons for disagreement with the Omnibus Objection;
- d. If applicable, the Proof of Claim number(s) from the Claims Register to which the Response relates; and
- e. The following contact information for the responding party:
- (i) the name, address, telephone number, and email address of the responding claimant or the name, address, telephone number, and email address of the claimant's attorney or designated representative to whom the attorneys for the Debtors should serve a reply to the Response, if any; or
 - (ii) the name, address, telephone number, and email address of the party with authority to reconcile, settle, or otherwise resolve the objection on the claimant's behalf.

13. Filing and Service of the Response. A Response will be deemed timely only if it is filed with the Court and served electronically using the Court's electronic filing system and

³ ~~The Debtors may revise these procedures for service purposes to include the case caption of a remaining case in the event that Case No. 22-90054 is closed in the future.~~
Case No. 22-90054 was closed on January 16, 2024, pursuant to the Court's *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. #1043]. All Responses should be filed in Case No. 23-90055 styled *In re: Auto Plus Auto Sales, LLC*.

actually received on the response date specified in the Objection Notice (the “Response Deadline”) by the following parties (the “Notice Parties”):

1) Debtors’ counsel:

Jackson Walker LLP
1401 McKinney Street, Suite 1900
Houston, TX 77010

Attention: Matthew Cavanaugh
Veronica A. Polnick
Zachary McKay
Vienna F. Anaya
Emily Flynn Meraia

E-mail: mcavanaugh@jw.com
vpolnick@jw.com
zmckay@jw.com
vanaya@jw.com
emeraia@jw.com

- and -

Law Office of Liz Freeman
PO Box 61209
Houston, TX 77208
Attention: Elizabeth C. Freeman

Email: liz@lizfreemanlaw.com

2) The U.S. Trustee:
Hector Duran
Stephen Statham
Office of the United States Trustee for the Southern District of Texas
515 Rusk St, Ste. 3516
Houston, Texas 77002
hector.duran.jr@usdoj.com
stephen.statham@usdoj.com

3) Counsel to the ~~Unsecured Creditors’ Committee~~ **GUC Trustee:**

Joseph M. Coleman
John J. Kane
Kyle Woodard
KANE RUSSELL COLEMAN LOGAN PC
Bank of America Plaza
901 Main Street, Suite 5200
Dallas, Texas 75202
(214) 777-4200

jcoleman@krcl.com
jkane@krcl.com
kwoodard@krcl.com

- and -

Michael D. Warner
PACHULSKI STANG ZIEHL & JONES LLP
440 Louisiana Street, Suite 900
Houston, TX 77002
(713) 691-9385
mwarner@pszjlaw.com

If you do not have electronic filing privileges, you must also mail your Response to the Court, such that it is received by the Response Deadline, at:

Nathan Oschner
Clerk of Court
515 Rusk Street, 5th Floor
Houston, Texas 77002

14. Informal Resolution. Parties to an Omnibus Objection may engage in settlement discussions to resolve the matter without the need for a hearing. The Debtors may utilize Rule 68 of the Federal Rules of Civil Procedure with respect to Omnibus Objections, as modified by this paragraph 14. Rule 68 provides, in pertinent part:

(a) MAKING AN OFFER; JUDGMENT ON AN ACCEPTED OFFER. At least 14 days before the date set for trial, a party objecting to a claim may serve on an opposing party an offer to allow judgment on specified terms, with the costs then accrued. If, within 14 days after being served, the opposing party serves written notice accepting the offer, either party may then file the offer and notice of acceptance, plus proof of service. The clerk must then enter judgment.

(b) UNACCEPTED OFFER. An unaccepted offer is considered withdrawn, but it does not preclude a later offer. Evidence of an unaccepted offer is not admissible except in a proceeding to determine costs.

* * *

(d) PAYING COSTS AFTER AN UNACCEPTED OFFER. If the judgment that the offeree finally obtains is not more favorable than the unaccepted offer, the offeree must pay the costs incurred after the offer was made.

The Debtors will not utilize Rule 68 against unrepresented parties. Rule 68(d) is further modified such that if the ruling finally obtained is not more favorable to the offeree than the unaccepted offer, the Debtors may seek reimbursement of costs incurred after the offer was made.

Miscellaneous

15. Additional Information. Copies of these procedures, the Motion, the Order or any other pleadings (the “Pleadings”) filed in these chapter 11 cases are available at no cost at the Debtors’ restructuring website <https://www.kccllc.net/autoplus>. You may also obtain copies of any of the Pleadings filed in these chapter 11 cases for a fee at the Court’s website at <https://ecf.txsb.uscourts.gov/>. A login identification and password to the Court’s Public Access to Court Electronic Records (“PACER”) are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.gov>.

16. Reservation of Rights. NOTHING IN ANY OMNIBUS OBJECTION OR OBJECTION NOTICE IS INTENDED OR SHALL BE DEEMED TO CONSTITUTE (A) AN ADMISSION AS TO THE VALIDITY OF ANY PREPETITION CLAIM AGAINST A DEBTOR ENTITY; (B) A WAIVER OF ANY RIGHT OF ANY DEBTOR TO DISPUTE ANY PREPETITION CLAIM ON ANY GROUNDS, ASSERT COUNTERCLAIMS, RIGHTS OF OFFSET OR RECOUPMENT, DEFENSES, OBJECT TO CLAIMS (OR OTHER CLAIMS OR CAUSES OF ACTION OF A CLAIMANT) ON ANY GROUNDS NOT PREVIOUSLY RAISED IN AN OBJECTION, UNLESS THE COURT HAS ALLOWED A CLAIM OR ORDERED OTHERWISE, OR SEEK TO ESTIMATE ANY CLAIM AT A LATER DATE; (C) A PROMISE OR REQUIREMENT TO PAY ANY PREPETITION CLAIM; (D) AN IMPLICATION OR ADMISSION THAT ANY PARTICULAR CLAIM IS OF A TYPE SPECIFIED OR DEFINED IN THIS MOTION OR ANY ORDER GRANTING THE RELIEF REQUESTED BY THIS MOTION; (E) A REQUEST OR AUTHORIZATION TO ASSUME ANY PREPETITION AGREEMENT, CONTRACT, OR LEASE PURSUANT TO BANKRUPTCY CODE SECTION 365; OR (F) A WAIVER OF ANY RIGHT OF ANY DEBTOR UNDER THE BANKRUPTCY CODE OR ANY OTHER APPLICABLE LAW.

Exhibit I

**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)
)	

WITHDRAWAL OF PROOF OF CLAIM NO. _____

Claimant, _____ [Claimant Name(s)],
hereby withdraws with prejudice its proof of claim No. _____ [Claim Number(s)].

Signed: _____

Print Name: _____

Title: _____

Claimant Name: _____

Address: _____

Address: _____

City, State, Zip: _____

Phone: _____

Email: _____

Please mail this form via U.S. Mail to:

**IEH Auto Parts Holding LLC
Claims Processing Center
c/o KCC
222 N Pacific Coast Highway, Suite 300
El Segundo, CA 90245**

Or, you may email this form to
autoplusinfo@kccllc.com

¹ 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.