

ENTERED

January 12, 2026

Nathan Ochsner, Clerk

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

In re:

AUTO PLUS AUTO SALES LLC,¹

Wind-Down Debtors.

Chapter 11

Case No. 23-90055 (CML)²

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

**STIPULATION AND AGREED ORDER BETWEEN THE WIND-DOWN DEBTORS,
THE AUTO PARTS GUC TRUST, AND CONTINENTAL BATTERY COMPANY**

The above-captioned wind-down debtors (collectively, the “Debtors”), Michael D. Warner, solely in his capacity as trustee (the “GUC Trustee”) of the Auto Parts GUC Trust (the “GUC Trust”), and Continental Battery Company, (“Continental,” and together with the Debtors and the GUC Trust, the “Parties,” and each, a “Party”), enter into this stipulation (“Stipulation”) and consent to entry of the agreed order below (“Order”), as follows:

RECITALS

A. On January 31, 2023 (the “Petition Date”), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), initiating the above-captioned, jointly administered bankruptcy cases.

B. Continental and one or more of the Debtors were party to certain vendor agreements, pursuant to which Continental sold certain goods to one or more of the Debtors.

C. On June 16, 2023, the Court entered its *Order* [Case No. 23-90054, Dkt. No. 749] confirming the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of*

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 On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Docket No. 1043] closing each Debtor’s chapter 11 case except the case of Auto Plus Auto Sales LLC.



IEH Auto Parts Holding LLC and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code (the “Plan”) [Case No. 23-90054, Dkt. No. 738].³

D. The “Effective Date” of the Plan occurred on October 6, 2023 [Docket No. 922].

E. On April 20, 2023, Continental filed Proof of Claim No. 411 (“Claim No. 411”) in the total amount of \$5,493,043.45, of which (i) \$1,989,433.00 was asserted as a § 503(b)(9) administrative priority claim (the “503(b)(9) Claim”) for goods provided to one or more of the Debtors in the ordinary course of business in the twenty-day period preceding the Petition Date, and (ii) \$3,503,610.45 was asserted as a non-priority general unsecured claim (the “GUC Claim”). Continental has since asserted that its claim as reflected in Claim No. 411 should have been filed as a 503(b)(9) Claim in the amount of \$496,441.25 and a GUC Claim in the amount of \$4,996,602.20.

F. The Debtors have asserted that, as of the Petition Date, Continental owes the Debtors no less than \$794,447 on account of vendor support funds which should be set off against the 503(b)(9) Claim (the “VSF Setoff”). The Debtors have further asserted that Continental is liable pursuant to certain causes of action (the “Causes of Action”) related to the Debtors’ allegation that Continental collected certain funds from third parties totaling at least \$142,518 that were owed to and should have been paid to the Debtors.

G. The GUC Trustee disputes the amount of Continental’s GUC Claim asserted in Claim No. 411.

H. The Parties have engaged in arms’ length, good faith negotiations and, in order to avoid further litigation, the Parties have agreed to fully and finally compromise and settle Continental’s 503(b)(9) Claim and GUC Claim on the terms set forth herein.

³ Capitalized terms not defined herein shall have the meanings provided in the Plan unless otherwise noted.

NOW, THEREFORE, THE PARTIES HEREBY STIPULATE AND AGREE, AND UPON APPROVAL AND ENTRY OF THIS STIPULATION BY THE BANKRUPTCY COURT, IT IS HEREBY ORDERED AS FOLLOWS:

1. The above recitals are fully incorporated into and made part of this Stipulation and Order.

2. The Parties' Stipulation is approved on the terms set forth herein.

3. Claim No. 411 filed by Continental shall be allowed as an administrative expense claim pursuant to § 503(b)(9) of the Bankruptcy Code in the reduced amount of \$42,000.00 (the "Allowed 503(b)(9) Claim"). For the avoidance of doubt, the portion of Claim No. 411 that is allowed administrative priority treatment in this case is capped at \$42,000.00.

4. Claim No. 411 filed by Continental shall be allowed as a non-priority general unsecured claim in the reduced amount of \$1,200,000.00 (the "Allowed GUC Claim", and collectively with the Allowed 503(b)(9) Claim, the "Allowed Claim"). For the avoidance of doubt, the portion of Claim No. 411 that is entitled to treatment as a Class 2 General Unsecured Claim is hereby capped at \$1,200,000.00. Continental's Allowed GUC Claim shall be treated as a Class 2 General Unsecured Claim and paid in accordance with the terms of the Plan.

5. Any claims of Continental and/or its affiliates (as defined in section 101(2) of the Bankruptcy Code, "Affiliates") listed on the Debtors' Schedules of Assets and Liabilities [Case No. 23-90054, Dkt. Nos. 292-304] (as each may have been amended) are hereby disallowed in their entirety and shall be expunged from the Claims Register.

6. The Claims and Noticing Agent is authorized and directed to update the Claims Register to reflect the changes to the Allowed Claim set forth herein.

7. The Debtors shall pay the full amount of the Allowed 503(b)(9) Claim to Continental as soon as practicable within fourteen (14) business days after entry of this Order, as

authorized by the confirmed Plan in these chapter 11 cases, which shall be in full satisfaction of the 503(b)(9) Claim.

8. Other than the Allowed Claim, Continental and its Affiliates shall not file or assert any further Claims against the Debtors, the Wind-Down Debtors, the Debtors' bankruptcy estates, or the GUC Trust. Continental represents and warrants that: (a) it has authority to bind its Affiliates; (b) Claim No. 411, as settled in the Allowed Claim, is the only Claim Continental holds or asserts against the Debtors, the Wind-Down Debtors, the Debtors' bankruptcy estates, or the GUC Trust; (c) Continental has not transferred or assigned Claim No. 411 to any third party; and (c) none of Continental's Affiliates hold any Claim against the Debtors, the Wind-Down Debtors, the Debtors' bankruptcy estates, or the GUC Trust.

9. Upon entry of an order approving this Stipulation, including the Allowed Claim, and after arms' length, good faith negotiations, the Parties have agreed to fully and finally compromise and settle Claim No. 411, VSF Setoff, and Causes of Action together with all other claims or actions (the "Settled Matters") that (1) Continental may hold against the Debtors, the GUC Trust, Wind-Down Debtors, and the Debtors' bankruptcy estates and (2) the Debtors, the GUC Trust, Wind-Down Debtors, and the Debtors' bankruptcy estates may hold against Continental. For the avoidance of doubt, the Parties intend for this Stipulation to dispose of the entirety of the Settled Matters.

10. The terms and conditions of the Stipulation and this Order shall be immediately effective and enforceable upon entry of this Order.

11. This Stipulation and Order is binding upon and for the benefit of the Parties and their respective successors, agents, assigns, including bankruptcy trustees and estate

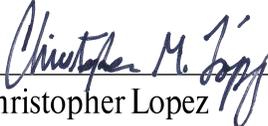
representatives, and any parent, subsidiary, or affiliated entity of the Parties (for which such Party is legally entitled to bind such parent, subsidiary or affiliated entity under applicable law).

12. The Stipulation and this Order constitutes the entire agreement between the Parties with respect to Claim No. 411 and supersedes all prior discussions, agreements, and understandings, both written and oral, among the Parties with respect thereto.

13. This Court retains jurisdiction with respect to all matters arising from or related to the Stipulation and this Order, and the Parties consent to such jurisdiction to resolve any disputes or controversies arising from or related to the Stipulation and this Order.

IT IS SO ORDERED.

Signed: January 12, 2026



Christopher Lopez
United States Bankruptcy Judge

AGREED AS TO FORM AND CONTENT:

Dated: January 8, 2026

/s/ Zachary McKay

JACKSON WALKER LLP

Zachary McKay (TX Bar No. 24073600)

Emily Meraia (TX Bar No. 24129307)

1401 McKinney Street, Suite 1900

Houston, TX 77010

Telephone: (713) 752-4200

Telecopier: (713) 752-4221

Email: zmckay@jw.com

Email: emeraia@jw.com

COUNSEL TO THE WIND-DOWN DEBTORS

/s/ Audrey Hornisher

Audrey Hornisher (TX Bar No. 24094369)

CLARK HILL PLC

901 Main Street, Suite 6000

Dallas, Texas 75202

Telephone: (214) 651-2056

Telecopier: (214) 659-4061

Email: ahornisher@clarkhill.com

COUNSEL TO CONTINENTAL BATTERY COMPANY

/s/ Kyle Woodard

Joseph M. Coleman (TX Bar No. 0456610)

Kyle Woodard (TX Bar No. 24102661)

KANE RUSSELL COLEMAN LOGAN PC

901 Main Street, Suite 5200

Dallas, Texas 75202

Telephone: (214) 777-4200

Telecopier: (214) 777-4299

Email: jcoleman@krcl.com

Email: kwoodard@krcl.com

COUNSEL FOR THE AUTO PARTS GUC TRUST

United States Bankruptcy Court
Southern District of Texas

In re:
Auto Plus Auto Sales LLC
IEH Auto Parts Holding LLC
Debtors

Case No. 23-90055-cml
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0541-4
Date Rcvd: Jan 12, 2026

User: ADIuser
Form ID: pdf002

Page 1 of 4
Total Noticed: 25

The following symbols are used throughout this certificate:

Symbol Definition

+ Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Jan 14, 2026:

| Recip ID | Recipient Name and Address |
|----------|--|
| db | + AP Acquisition Company New York LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754 |
| db | + AP Acquisition Company North Carolina LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754 |
| db | + AP Acquisition Company Washington LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754 |
| db | + Auto Plus Auto Sales LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754 |
| db | + IEH AIM LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754 |
| db | + IEH Auto Parts Holding LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754 |
| db | + IEH Auto Parts Puerto Rico, Inc., 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754 |
| db | + IEH BA LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754 |
| cr | Cars Training Network Inc., c/o Kevin Bell, 350 Marwood Dri, Oshawa, Ontario, Canada, L1H8B4 |
| cr | + City of Mesquite, Grimes & Linebarger, LLP, c/o John K. Turner, 120 W Main Suite 201, Mesquite, TX 75149-4224 |
| cr | Continental Battery Company, c/o Clark Hill PLC, Attn: Audrey L. Hornisher, 900 Main Street, Suite 6000, Dallas, TX 75202 |
| cr | + Fidelity and Deposit Company of Maryland, c/o Clark Hill PLC, Duane J. Brescia, 3711 South Mopac Expressway, Building One, Suite 500 Austin, TX 78746-8041 |
| cr | + Integrated Handling Inc, 13325 Enterprise Ave, Cleveland, OH 44135-5105 |
| cr | + MANN + HUMMEL Filtration Technologies US LLC, Attn: Len Rowe and Matt Cloninger, 1 Wix Way, Gastonia, NC 28054-6142 |
| cr | + Nyler Shields, c/o Peter B. Geen, Jr., 80 Monroe Ave, Ste900, Memphis, TN 38103-2481 |
| intp | Patrick Bartels, 190 TC Jester Blvd, Suite 400, Houston, TX 77007 |

TOTAL: 16

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

| Recip ID | Notice Type: Email Address | Date/Time | Recipient Name and Address |
|----------|--|----------------------|--|
| cr | + Email/Text: julie.parsons@mvalaw.com | Jan 12 2026 20:19:00 | Dallam County Appraisal District, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269 |
| cr | + Email/Text: dallas.bankruptcy@LGBS.com | Jan 12 2026 20:20:00 | Dallas County, Linebarger Goggan Blair & Sampson, LLP, c/o John K Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328 |
| cr | + Email/Text: collections@euemail.com | Jan 12 2026 20:20:00 | Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150 |
| cr | + Email/Text: msprouse@sprouseplc.com | Jan 12 2026 20:19:00 | FRAM Group Operations LLC, c/o Sprouse Law Firm, 901 Mopac Expwy South, Bldg 1, Ste 300, Austin, TX 78746-5883 |
| cr | + Email/Text: dallas.bankruptcy@LGBS.com | Jan 12 2026 20:20:00 | Irving ISD, Linebarger Goggan Blair & Samspon, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328 |
| op | + Email/Text: kcnoticing@kcellc.com | Jan 12 2026 20:19:00 | Kurtzman Carson Consultants, LLC dba Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245-5614 |
| cr | + Email/Text: dallas.bankruptcy@LGBS.com | Jan 12 2026 20:20:00 | Tarrant County, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N Stemmons Frwy Ste 1000, Dallas, TX 75207-2328 |
| cr | + Email/Text: julie.parsons@mvalaw.com | Jan 12 2026 20:19:00 | The County of Dallam, Texas, McCreary, Veselka, |

District/off: 0541-4
 Date Rcvd: Jan 12, 2026

User: ADIuser
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 Total Noticed: 25

Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269

cr + Email/Text: julie.parsons@mvalaw.com

Jan 12 2026 20:19:00

The County of Stephens, Texas, c/o McCreary, Veselka, Bragg & Allen, P.O. Box 1269, Round Rock, TX 78680-1269

TOTAL: 9

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

| Recip ID | Bypass Reason | Name and Address |
|----------|---------------|--|
| tr | | Michael D Warner |
| cr | | BLUESCAPE ALTERA FMC, LLC |
| cr | | Clarit Realty, Ltd. |
| cr | | Disney Road Associates, LLC |
| intp | | Edwin McCrary |
| cr | | General Motors LLC |
| intp | | Jackson Walker LLP |
| op | | Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, 3rd Floor, El Segundo |
| cr | | RPT Hialeah I, LLC |
| cr | | UNITED STATES OF AMERICA |

TOTAL: 10 Undeliverable, 0 Duplicate, 0 Out of date forwarding address

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Jan 14, 2026

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on January 12, 2026 at the address(es) listed below:

| Name | Email Address |
|-------------------------|---|
| Alicia Lenae Barcomb | on behalf of U.S. Trustee US Trustee alicia.barcomb@usdoj.gov |
| Audrey Lorene Hornisher | on behalf of Creditor Continental Battery Company audrey.hornisher@clarkhillstrasburger.com mina.alvarez@clarkhillstrasburger.com |
| Christina E. Cullom | on behalf of Creditor UNITED STATES OF AMERICA christina.cullom@usdoj.gov Caseview.ecf@usdoj.gov;USATXS.Bankruptcy-ECF@usdoj.gov;nicole.robbs@usdoj.gov;raymond.babauta@usdoj.gov;rhoma.romero@usdoj.gov |
| Christopher R. Bankler | on behalf of Plaintiff IEH Auto Parts Holding LLC cbankler@jw.com kgradney@jw.com |
| Duane J Brescia | on behalf of Creditor Fidelity and Deposit Company of Maryland dbrescia@clarkhill.com kwebster@clarkhill.com,efarrar@clarkhill.com |
| Edward L Ripley | |

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on behalf of Defendant Elliot Auto Supply Co. Inc. eripley@andrewsmyers.com, sray@andrewsmyers.com

Edward Todd Sable
on behalf of Creditor General Motors LLC tsable@honigman.com

Emily Meraia
on behalf of Debtor IEH BA LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

Emily Meraia
on behalf of Debtor IEH AIM LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

Emily Meraia
on behalf of Debtor IEH Auto Parts Holding LLC emeraia@jw.com
kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

Emily Meraia
on behalf of Debtor IEH Auto Parts Puerto Rico Inc. emeraia@jw.com,
kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

Emily Meraia
on behalf of Debtor Auto Plus Auto Sales LLC emeraia@jw.com
kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

Evan Gershbein
on behalf of Other Prof. Kurtzman Carson Consultants LLC ECFpleadings@kccllc.com ECFpleadings@kccllc.com

Evan Gershbein
on behalf of Other Prof. Kurtzman Carson Consultants LLC dba Verita Global ECFpleadings@kccllc.com,
ECFpleadings@kccllc.com

JaKayla DaBera
on behalf of Trustee Michael D Warner jdabera@krcl.com jdabera@ecf.courtdrive.com;ecf@krcl.com

Jason Lee Boland
on behalf of Interested Party Jackson Walker LLP jason.boland@nortonrosefulbright.com

Jayson B. Ruff
on behalf of U.S. Trustee US Trustee jayson.b.ruff@usdoj.gov

Jennifer A Gehrt
on behalf of Creditor RPT Hialeah I LLC jgehart@bglaw.net

Jim D. Aycock
on behalf of Defendant Elliot Auto Supply Co. Inc. jim@aycock.law, plee@andrewsmyers.com

John Kendrick Turner
on behalf of Creditor Dallas County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;John.Turner@ecf.courtdrive.com

John Kendrick Turner
on behalf of Creditor City of Mesquite john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;John.Turner@ecf.courtdrive.com

John Kendrick Turner
on behalf of Creditor Tarrant County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;John.Turner@ecf.courtdrive.com

John Kendrick Turner
on behalf of Creditor Irving ISD john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;John.Turner@ecf.courtdrive.com

Julie Anne Parsons
on behalf of Creditor The County of Stephens Texas jparsons@mvalaw.com,
amy.gates@mvalaw.com;kalexander@mvalaw.com;julie.parsons@ecf.courtdrive.com

Julie Anne Parsons
on behalf of Creditor Dallam County Appraisal District jparsons@mvalaw.com
amy.gates@mvalaw.com;kalexander@mvalaw.com;julie.parsons@ecf.courtdrive.com

Julie Anne Parsons
on behalf of Creditor The County of Dallam Texas jparsons@mvalaw.com,
amy.gates@mvalaw.com;kalexander@mvalaw.com;julie.parsons@ecf.courtdrive.com

Kim Ellen Lewinski
on behalf of Interested Party Edwin McCrary klewinski@dykema.com mdurrschmidt@dykema.com;scallier@dykema.com

Kyle Woodard
on behalf of Trustee Michael D Warner kwoodard@krcl.com kwoodard@ecf.courtdrive.com;ecf@krcl.com;srhea@krcl.com

Lawrence A. Lichtman
on behalf of Creditor General Motors LLC llichtman@honigman.com jwright-smoot@honigman.com

Lisa Ann Powell
on behalf of Creditor Disney Road Associates LLC Lisa.Powell@fisherbroyles.com

Lisa Luz Parker
on behalf of Creditor UNITED STATES OF AMERICA lisa.luz.parker@usdoj.gov

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nicole.robins@usdoj.gov;isabell.hinojosa@usdoj.gov;USATXS.Bankruptcy-ECF@usdoj.gov;caseview.ecf@usdoj.gov

Maha Ghyas

on behalf of Debtor Auto Plus Auto Sales LLC mghyas@jw.com

Marvin E Sprouse, III

on behalf of Creditor FRAM Group Operations LLC msprouse@sprousepllc.com sprouselawfirm@gmail.com

Michael Berthiaume

on behalf of Creditor MANN + HUMMEL Filtration Technologies US LLC michael.berthiaume@nortonrosefulbright.com

Michelle E Shriro

on behalf of Creditor Clarit Realty Ltd. mshriro@singerlevick.com, scotton@singerlevick.com;tguillory@singerlevick.com

Millie Aponte Sall

on behalf of U.S. Trustee US Trustee millie.sall@usdoj.gov

Susan Tran Adams

on behalf of Debtor IEH Auto Parts Holding LLC stran@ts-llp.com corraltransinghllp@jubileebk.net

Susan Tran Adams

on behalf of Debtor Auto Plus Auto Sales LLC stran@ts-llp.com corraltransinghllp@jubileebk.net

Thomas Andrew Woolley, III

on behalf of Interested Party Patrick Bartels rwoolley@mrwpllc.com shall@mrwpllc.com

US Trustee

USTPRegion07.HU.ECF@USDOJ.GOV

Veronica Ann Polnick

on behalf of Debtor Auto Plus Auto Sales LLC vpolnick@nvfirm.com
kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick

on behalf of Debtor IEH Auto Parts Puerto Rico Inc. vpolnick@nvfirm.com,
kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick

on behalf of Debtor IEH BA LLC vpolnick@nvfirm.com
kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick

on behalf of Debtor AP Acquisition Company Washington LLC vpolnick@nvfirm.com
kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick

on behalf of Debtor AP Acquisition Company North Carolina LLC vpolnick@nvfirm.com
kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick

on behalf of Debtor IEH Auto Parts Holding LLC vpolnick@nvfirm.com
kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick

on behalf of Debtor IEH AIM LLC vpolnick@nvfirm.com
kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Veronica Ann Polnick

on behalf of Debtor AP Acquisition Company New York LLC vpolnick@nvfirm.com
kgradney@jw.com;dtrevino@jw.com;ecftx@nvfirm.com;jpupo@jw.com

Vianey Garza

on behalf of U.S. Trustee US Trustee vianey.garza@usdoj.gov

Victoria Nicole Argeroplos

on behalf of Debtor Auto Plus Auto Sales LLC vargeroplos@jw.com
msalinas@jw.com;kgradney@jw.com;jpupo@jw.com;dtrevino@jw.com

Zachary S McKay

on behalf of Debtor IEH Auto Parts Holding LLC zmckay@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com

Zachary S McKay

on behalf of Debtor Auto Plus Auto Sales LLC zmckay@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com

TOTAL: 52