

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

In re:

IEH AUTO PARTS HOLDING LLC, *et al.*,¹

Debtors.

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

CERTIFICATE OF SERVICE

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

On March 17, 2023, employees of KCC caused the following document 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**:

- **Debtors' Application for Entry of an Order Authorizing the Retention and Employment of B. Riley Real Estate, LLC as the Debtors' Real Estate Advisors** [Docket No. 245]

Dated: March 23, 2023

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

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.



23900542303230000000000005

Exhibit A

Exhibit A
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
TOP 30	3M	ATTN: JACQUE DEROCKER-LENIHAN, US OPERATIONS REPRESENTATIVE	3MSUPPORT.CRCSIBGRETURNS@MMM.COM
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
TOP 30	AGILITY AUTO PARTS INC	ATTN: JEFF MARQUIS, DIRECTOR OF SALES	JMARQUIS@APDIUS.COM
Attorneys For The Texas Comptroller Of Public Accounts	Attorney General's Office	Bankruptcy & Collections Div.	courtney.hull@oag.texas.gov
TOP 30	AXALTA COATINGS SYSTEMS LLC	ATTN: RYANN DIRENZO, CREDIT ANALYST	RYANN.DIRENZO@AXALTA.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
TOP 30	CONTINENTAL BATTERY SYSTEMS	ATTN: BRIAN CHESNUT, CORPORATE CONTROLLER	BCHESNUT@GOCBS.COM
TOP 30	CRS AUTOMOTIVE PARTS INC.	ATTN: ASHWINI ANGIRA, AR/AP	ASHWINIZ@AOL.COM
TOP 30	CURT MANUFACTURING INC.	ATTN: GINGER OLSON, ACCOUNTS RECEIVABLE SUPERVISOR	GINGER.OLSON@CURTGROUP.COM
Delaware Attorney General	Delaware Attorney General	Attn Bankruptcy Department	attorney.general@state.de.us
TOP 30	DENSO SALES OF CALIFORNIA INC	ATTN: SHEKHAR CHETHIKATTIL, MANAGER CREDIT & FINANCIAL SERVICES	CHANDRASHEKHAR.CHETHIKATTIL@NA.DENSO.COM
TOP 30	DORMAN PRODUCTS INC	ATTN: LAUREN SCOTT, AR COORDINATOR	RGAREQUESTS@DORMANPRODUCTS.COM
TOP 30	FEDERAL-MOGUL CORPORATION ANCO	ATTN: MICHAEL DUFFY, DIRECTOR OF AR & MATT HULTEEN	MICHAEL.DUFFY@DRIV.COM; Matt.Hulteen@driv.com
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	citizenservices@myfloridalegal.com
TOP 30	FOUR SEASONS DIVISION OF STANDARD MOTOR PRODUCTS	ATTN: DARCEY KEENE, DIRECTOR, CORPORATE CREDIT & COLLECTIONS	DARCEY.KEENE@4S.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
TOP 30	GATES CORPORATION	ATTN: NATALIE MAXWELL, ACCOUNTS RECEIVABLE	NATALIE.MAXWELL@GATES.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
Official Committee of Unsecured Creditors	Highline Warren	c/o Anestis Derakis	anestis.derakis@highlinewarren.com
TOP 30	HIGHLINE-WARREN LLC	ATTN: BRETT BARTLING, CREDIT MANAGER	BRETT.BARTLING@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
TOP 30	IAP DURA INTERNATIONAL	ATTN: LISA HURFF, CREDIT MANAGER	LHURFF@DURAGOPARTS.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
TOP 30	INTERSTATE BATTERIES	DURAN PFEIFFER	DURAN.PFEIFFER@IBSA.COM
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
Proposed Attorneys for the Official Committee Of Unsecured Creditors	Kane Russell Coleman Logan PC	Joseph M. Coleman, John J. Kane & Kyle Woodard	jcoleman@krcl.com; jkane@krcl.com; kwoodard@krcl.com
Proposed Attorneys for the Official Committee Of Unsecured Creditors	Kane Russell Coleman Logan PC	Michael P. Ridulfo	mridulfo@krcl.com
Claims and Noticing Agent	KCC	Jeffrey Miller	AutoPlusinfo@kcclic.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 DRiV Automotive Inc.	Kirkland & Ellis LLP	Chad J. Husnick, P.C. & Alison J. Wirtz	chad.husnick@kirkland.com; alison.wirtz@kirkland.com
Counsel to DRiV Automotive Inc.	Kirkland & Ellis LLP	Nick Brown	nick.brown@kirkland.com
Counsel to 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
TOP 30	MANN + HUMMEL PUROLATOR FILTERS LLC	Attn: Len Rowe and Matt Cloninger	AJAY.TIKARE@MANN-HUMMEL.COM

Exhibit A
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
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
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
TOP 30	MONROE AUTO EQUIPMENT CO	ATTN: MICHAEL DUFFY, DIRECTOR OF AR & MATT HULTEEN	MICHAEL.DUFFY@DRIV.COM; Matt.Hulteen@driv.com
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
TOP 30	NGK SPARK PLUGS (USA) INC	ATTN: RABIA ALLEIK, AR COORDINATOR / CASH APPLICATION SPECIALIST	RAALLEIK@NGKSPARKPLUGS.COM
TOP 30	NORTHERN BATTERY	ATTN: BRIAN CHESNUT, CORPORATE CONTROLLER	BCHESNUT@GOCBS.COM
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
TOP 30	OLD WORLD INDUSTRIES LLC	ATTN: JENNIFER MURRAY, CREDIT MANAGER	JMURRAY@OWI.COM
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
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. Shiro, Esq.	mshiro@singerlevick.com
TOP 30	SOPUS PRODUCTS-SHELL/PENNZOIL	ATTN: ZEN-MARY TATAC, SPECIALST-RECEIVABLES MANAGEMENT	ZEN-MARY.TATAC@SHELL.COM
South Carolina Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	sballington@scag.gov
TOP 30	STANDARD MOTOR PRODUCTS INC.	ATTN: DARCEY KEENE, DIRECTOR, CORPORATE CREDIT & COLLECTIONS	DARCEY.KEENE@4S.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

Exhibit A
Master Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
TOP 30	TRANSWORLD ACCURATE BRAKE LTD	ATTN: JUN ZOU	JUNZOU@ACCURATEBRAKE.COM
TOP 30	TRICO PRODUCTS	ATTN: MAKES CHERNYAVSKIY, DIRECTOR OF FINANCE	MAKS.CHERNYAVSKIY@FIRSTBRANDSGROUP.COM
United States Attorney Office for the Southern District of Texas	US Attorney Office, Southern District of Texas		usatxs.bankruptcy@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
TOP 30	WALKER MANUFACTURING COMPANY	ATTN: MICHAEL DUFFY, DIRECTOR OF AR & MATT HULTEEN	MICHAEL.DUFFY@DRIV.COM; Matt.Hulteen@driv.com
TOP 30	WARREN DISTRIBUTION	ATTN: BRETT BARTLING, CREDIT MANAGER	BRETT.BARTLING@HIGHLINEWARREN.COM
TOP 30	WARREN OIL COMPANY INC	ATTN: BRETT BARTLING, CREDIT MANAGER	BRETT.BARTLING@HIGHLINEWARREN.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
TOP 30	YBM Industries Co Limited	c/o Ken Hu, Sales Director	ken@ybmindustries.com

Exhibit B

Exhibit B
Master Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
TOP 30	3M	ATTN: JACQUE DEROCKER-LENIHAN, US OPERATIONS REPRESENTATIVE	3M CENTER 225-5S-14			ST. PAUL	MN	55144	
TOP 30	AGILITY AUTO PARTS INC	ATTN: JEFF MARQUIS, DIRECTOR OF SALES	3000 E. PIONEER PARKWAY, SUITE 160			ARLINGTON	TX	76010	
TOP 30	AXALTA COATINGS SYSTEMS LLC	ATTN: RYANN DIRENZO, CREDIT ANALYST	50 APPLIED BANK BLVD SUITE 300			GLEN MILLS	PA	19342	
Attorneys for SAP America, Inc.	Brown & Connery, LLP	Donald K. Ludman and Julie F. Montgomery	6 North Broad Street, Suite 100			Woodbury,	NJ	08096	
Connecticut Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	55 Elm St.			Hartford	CT	06106	
TOP 30	CONTINENTAL BATTERY SYSTEMS	ATTN: BRIAN CHESNUT, CORPORATE CONTROLLER	8585 N STEMMONS FWY SOUTH TOWER	6TH FLOOR SUITE 600		DALLAS	TX	75247	
TOP 30	CRS AUTOMOTIVE PARTS INC.	ATTN: ASHWINI ANGIRA, AR/AP	83 CARRINGTON LANE			UXBRIDGE	MA	01569	
TOP 30	CURT MANUFACTURING INC.	ATTN: GINGER OLSON, ACCOUNTS RECEIVABLE SUPERVISOR	BIN 88006			MILWAUKEE	WI	53288-0006	
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	
TOP 30	DELPHI AUTOMOTIVE SYSTEMS	C/O JP MORGAN CHASE	22654 NETWORK P			CHICAGO	IL	60673-1226	
TOP 30	DENSO SALES OF CALIFORNIA INC	ATTN: SHEKHAR CHETHIKATTIL, MANAGER CREDIT & FINANCIAL SERVICES	3900 VIA ORO AVENUE			LONG BEACH	CA	90810	
US Department of Justice	Department of Justice US Attorney General	Commercial Litigation Branch	950 Pennsylvania Ave NW			Washington	DC	20530	
TOP 30	DORMAN PRODUCTS INC	ATTN: LAUREN SCOTT, AR COORDINATOR	3400 E. WALNUT STREET			COLMAR	PA	18915	
Regional EPA for Region 6	Environmental Protection Agency		1201 Elm Street Suite 500			Dallas	TX	75270	
TOP 30	FEDERAL-MOGUL CORPORATION ANCO	ATTN: MICHAEL DUFFY, DIRECTOR OF AR & MATT HULTEEN	5050 KINGSLEY	RETAIL LOCKBOX 1MOC1N		CINCINNATI	OH	45227	
Florida Attorney General	Florida Attorney General	Attn Bankruptcy Department	The Capitol PL-01			Tallahassee	FL	32399-1050	
TOP 30	FORD MOTOR COMPANY	ATTN: SUNIL KUMAR, GLOBAL RECEIVABLES	DEPT CH 14147			PALATINE	IL	60055-4147	
TOP 30	FOUR SEASONS DIVISION OF STANDARD MOTOR PRODUCTS	ATTN: DARCEY KEENE, DIRECTOR, CORPORATE CREDIT & COLLECTIONS	37-18 NORTHERN BLVD. 6TH FLOOR			LONG ISLAND CITY	NY	11101	
TOP 30	GATES CORPORATION	ATTN: NATALIE MAXWELL, ACCOUNTS RECEIVABLE	1144 FIFTEENTH STREET, SUITE 1400			DENVER	CO	80202	
Georgia Attorney General	Georgia Attorney General	Attn Bankruptcy Department	40 Capital Square, SW			Atlanta	GA	30334-1300	
Official Committee of Unsecured Creditors	Highline Warren	c/o Anestis Derakis	4500 Malone Rd., Ste. 1			Memphis	TN	38118	
TOP 30	HIGHLINE-WARREN LLC	ATTN: BRETT BARTLING, CREDIT MANAGER	950 S. 10TH ST. SUITE 300			OMAHA	NE	68108	
TOP 30	IAP DURA INTERNATIONAL	ATTN: LISA HURFF, CREDIT MANAGER	11 DISTRIBUTION BLVD, SUITE A			EDISON	NJ	08817-6005	
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	
TOP 30	INTERSTATE BATTERIES	DURAN PFEIFFER	SR. MANAGER, TRADITIONAL WD SALES	12770 MERIT DRIVE SUITE 1000		DALLAS	TX	75251	
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	

Exhibit B
Master Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
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	
TOP 30	MANN + HUMMEL PUROLATOR FILTERS LLC	Attn: Len Rowe and Matt Cloninger	1 Wix Way			Gastonia	NC	28054	
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	
TOP 30	MONROE AUTO EQUIPMENT CO	ATTN: MICHAEL DUFFY, DIRECTOR OF AR & MATT HULTEEN	5050 KINGSLEY	RETAIL LOCKBOX 1MOC1N		CINCINNATI	OH	45227	
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	
TOP 30	NGK SPARK PLUGS (USA) INC	ATTN: RABIA ALLEIK, AR COORDINATOR / CASH APPLICATION SPECIALIST	46929 MAGELLAN DRIVE			WIXOM	MI	48393	
North Carolina Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Center			Raleigh	NC	27699-9001	
TOP 30	NORTHERN BATTERY	ATTN: BRIAN CHESNUT, CORPORATE CONTROLLER	8585 N STEMMONS FWY SOUTH TOWER	6TH FLOOR SUITE 600		DALLAS	TX	75247	
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	
TOP 30	OLD WORLD INDUSTRIES LLC	ATTN: JENNIFER MURRAY, CREDIT MANAGER	3100 SANDERS ROAD SUITE 400			NORTHBROOK	IL	60062	
Pennsylvania Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120	
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	
TOP 30	SOPUS PRODUCTS-SHELL/PENNZOIL	ATTN: ZEN-MARY TATAC, SPECIALST-RECEIVABLES MANAGEMENT	P O BOX 7247 6236			PHILADELPHIA	PA	19170-6236	
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	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	
TOP 30	STANDARD MOTOR PRODUCTS INC.	ATTN: DARCEY KEENE, DIRECTOR, CORPORATE CREDIT & COLLECTIONS	37-18 NORTHERN BLVD. 6TH FLOOR			LONG ISLAND CITY	NY	11101	
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	
TOP 30	TRANSWORLD ACCURATE BRAKE LTD	ATTN: JUN ZOU	600 TERRITORIAL DR UNIT D			BOLINGBROOK	IL	60440	
TOP 30	TRICO PRODUCTS	ATTN: MAKES CHERNYAVSKIY, DIRECTOR OF FINANCE	127 PUBLIC SQUARE SUITE 5300			CLEVELAND	OH	44114	

Exhibit B
Master Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
United States Attorney Office for the Southern District of Texas	US Attorney Office, Southern District of Texas		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	
TOP 30	WALKER MANUFACTURING COMPANY	ATTN: MICHAEL DUFFY, DIRECTOR OF AR & MATT HULTEEN	5050 KINGSLEY	RETAIL LOCKBOX 1MOC1N		CINCINNATI	OH	45227	
TOP 30	WARREN DISTRIBUTION	ATTN: BRETT BARTLING, CREDIT MANAGER	950 S. 10TH ST. SUITE 300			OMAHA	NE	68108	
TOP 30	WARREN OIL COMPANY INC	ATTN: BRETT BARTLING, CREDIT MANAGER	950 S. 10TH ST. SUITE 300			OMAHA	NE	68108	
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	
TOP 30	WILMAR CORPORATION		20413 59TH PL SOUTH SUITE 160			KENT	WA	98032	
Wisconsin Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	Wisconsin Dept. of Justice	114 East, State Capitol	PO Box 7857	Madison	WI	53707-7857	
TOP 30	YBM Industries Co Limited	c/o Ken Hu, Sales Director	No. 1166 South West Lake Road	Economic and Technological Development Zone	Ma'Anshan	Anhui Province			China