

**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)

**STATEMENT OF FINANCIAL AFFAIRS FOR
AP ACQUISITION COMPANY MASSACHUSETTS LLC (CASE NO. 23-90062)**

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.



2390054230331000000000034

Fill in this information to identify the case:

Debtor Name: In re : AP Acquisition Company Massachusetts LLC

United States Bankruptcy Court for the: Southern District Of Texas

Case number (if known): 23-90062 (CML)

☐ Check if this is an amended filing**Official Form 207****Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy** 04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**☐ None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year		Sources of revenue Check all that apply	Gross revenue (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From 1/1/2023 to Filing date MM / DD / YYYY	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other	\$ 283,397.66
For prior year:	From 1/1/2022 to 12/31/2022 MM / DD / YYYY	<input type="checkbox"/> Operating a business <input type="checkbox"/> Other	\$ 3,625,361.89
For the year before that:	From 1/1/2021 to 12/31/2021 MM / DD / YYYY	<input checked="" type="checkbox"/> Operating a business <input type="checkbox"/> Other	\$ 3,219,155.28

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2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. Non-business income may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None

		Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From _____ to Filing date MM / DD / YYYY	_____	\$ _____
For prior year:	From _____ to _____ MM / DD / YYYY MM / DD / YYYY	_____	\$ _____
For the year before that:	From _____ to _____ MM / DD / YYYY MM / DD / YYYY	_____	\$ _____

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Part 2: List Certain Transfers Made Before Filing for Bankruptcy**3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers-including expense reimbursements-to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☒ None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer Check all that apply
3.1 Creditor's Name		\$	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other
Street			
City State ZIP Code			
Country			

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☒ None

Insider's Name and Address	Dates	Total amount or value	Reason for payment or transfer
4.1 Insider's Name		\$	
Street			
City State ZIP Code			
Country			
Relationship to Debtor			

Debtor: AP Acquisition Company Massachusetts LLC

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5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's Name and Address	Description of the Property	Date	Value of property
5.1 Creditor's Name			\$
Street			
City State ZIP Code			
Country			

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's Name and Address	Description of the action creditor took	Date action was taken	Amount
6.1 Creditor's Name			\$
Street			
	Last 4 digits of account number: XXXX-		
City State ZIP Code			
Country			

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Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☒ None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1		Name	<input type="checkbox"/> Pending
		Street	<input type="checkbox"/> On appeal
			<input type="checkbox"/> Concluded
Case number		City State ZIP Code	
		Country	

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Custodian's name and address	Description of the Property	Value
8.1		\$
Custodian's name	Case title	Court name and address
Street		Name
Case number		Street
City State ZIP Code		
Country	Date of order or assignment	City State ZIP Code
		Country

Debtor: AP Acquisition Company Massachusetts LLC

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Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1 Creditor's Name Street City State ZIP Code Country			\$
Recipient's relationship to debtor			

Debtor: AP Acquisition Company Massachusetts LLC

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Name

Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (<i>Schedule A/B: Assets – Real and Personal Property</i>).	Date of loss	Value of property lost
10.1			\$

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Part 6: Certain Payments or Transfers**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☒ None

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1				\$
	Address			
	Street			
	City	State	ZIP Code	
	Country			
	Email or website address			
	Who made the payment, if not debtor?			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.
Do not include transfers already listed on this statement.

☒ None

	Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
12.1				\$
	Trustee			

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Name

13. Transfers not already listed on this statement

List any transfers of money or other property - by sale, trade, or any other means - made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None

Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1			\$
Address			
Street			
City	State	ZIP Code	
Country			
Relationship to Debtor			

Debtor: AP Acquisition Company Massachusetts LLC

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Name

Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☒ Does not apply

Address		Dates of occupancy	
14.1	Street	From	To
	City	State	ZIP Code
	Country		

Debtor: AP Acquisition Company Massachusetts LLC

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Name

Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

☒ No. Go to Part 9.☐ Yes. Fill in the information below.

Facility Name and Address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
15.1 Facility Name		
Street	Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.	How are records kept?
		Check all that apply:
		<input type="checkbox"/> Electronically
City State ZIP Code		<input type="checkbox"/> Paper
Country		

Debtor: AP Acquisition Company Massachusetts LLC

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Name

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**☒ No.☐ Yes. State the nature of the information collected and retained. _____

Does the debtor have a privacy policy about that information?

☐ No☐ Yes**17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?**☒ No. Go to Part 10.☐ Yes. Does the debtor serve as plan administrator?☐ No. Go to Part 10.☐ Yes. Fill in below:

Name of plan	Employer identification number of the plan
17.1 _____	EIN: _____

Has the plan been terminated?

☐ No☐ Yes

Debtor: AP Acquisition Company Massachusetts LLC

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Name

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☒ None

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1 Name Street City State ZIP Code Country	XXXX-	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other		\$

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
19.1 Name Street City State ZIP Code Country			<input type="checkbox"/> No <input type="checkbox"/> Yes

Debtor: AP Acquisition Company Massachusetts LLC

Case number (if known): 23-90062

Name

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

☒ None

20.1

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
<div> <div>Name</div> <div>Street</div> <div>CityStateZIP Code</div> <div>Country</div> </div> <div>Address</div>			<input type="checkbox"/> No <input type="checkbox"/> Yes

Debtor: AP Acquisition Company Massachusetts LLC

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Name

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☒ None

	Owner's name and address	Location of the property	Description of the property	Value
21.1	Name			\$
	Street			
	City	State	ZIP Code	
	Country			

Debtor: AP Acquisition Company Massachusetts LLC

Case number (if known): 23-90062

Name

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.**22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law?** Include settlements and orders.☒ No☐ Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
22.1	Name		<input type="checkbox"/> Pending
	Street		<input type="checkbox"/> On appeal
			<input type="checkbox"/> Concluded
Case Number			
	City State ZIP Code		
	Country		

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?☒ No☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
23.1	Name		
	Street		
	City State ZIP Code		
	Country		

Debtor: AP Acquisition Company Massachusetts LLC

Case number (if known): 23-90062

Name

24. Has the debtor notified any governmental unit of any release of hazardous material?☒ No☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24.1

Name			Name				
Street			Street				
City	State	ZIP Code	City	State	ZIP Code		
Country			Country				

Debtor: AP Acquisition Company Massachusetts LLC

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Name

Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☒ None

Business name and address		Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1	Name		EIN:
	Street		Dates business existed
			From To
	City State ZIP Code		
	Country		

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

Name and Address		Dates of service
26a.1	See SOFA 26a Attachment	From To
	Name	
	Street	
	City State ZIP Code	
	Country	

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

Name and Address		Dates of service
26b.1	Grant Thornton	From Pre 2021 To Present
	Name	
	1100 Peachtree St NE	
	Street	
	Suite 1400	
	Atlanta GA 30309	
	City State ZIP Code	
	Auditors	
	Country	

Debtor: AP Acquisition Company Massachusetts LLC

Case number (if known): 23-90062

Name

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None

Name and address

If any books of account and records are unavailable, explain why

26c.1 Wesley Fulbright - Controller

Name

112 Townpark Drive NW

Street

Suite 300

Kennesaw

GA

30144

City

State

ZIP Code

Country

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☒ None

Name and address

26d.1

Name

Street

City

State

ZIP Code

Country

Debtor: AP Acquisition Company Massachusetts LLC

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Name

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☐ No☒ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of Inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
Store Managers @ store locations /DC Managers @ distribution centers	See Note Below	\$ 1,177,937.03

Name and address of the person who has possession of inventory records

27.1 Store Managers @ store locations/DC Managers @ distribution centers

Name

At each store and DC location

Street

City

State

ZIP Code

Country

*Continuous cycle counts with 100% coverage of site inventory by year-end; FIFO/Moving Average Cost***28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.**

Name	Address	Position and Nature of any interest	% of interest, if any
28.1 See SOFA 28 Attachment			

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?☐ No☒ Yes. Identify below.

Name	Address	Position and Nature of any interest	Period during which position or interest was held
29.1 See SOFA 29 Attachment			From To

Debtor: AP Acquisition Company Massachusetts LLC

Case number (if known): 23-90062

Name

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

☒ No☐ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1 Name Street City State ZIP Code Country			
Relationship to debtor			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?☐ No☒ Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
31.1 American Entertainment Properties Corp	EIN: 20-0572981

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?☒ No☐ Yes. Identify below.

Name of the pension fund	Employer Identification number of the pension fund
32.1	EIN:

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.

18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 03/31/2023
MM / DD / YYYY

x / s / Wesley Fulbright _____

Printed name Wesley Fulbright _____

Signature of individual signing on behalf of the debtor

Position or relationship to debtor Controller _____

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

☐ No

☒ Yes

In re: AP Acquisition Company Massachusetts LLC**Case No. 23-90062**

Attachment 26a

Books, records and financial statements - Accountants and bookkeepers

Name	Address 1	Address 2	City	State	Zip	Title	Dates of service
Andrew Talman	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Assistant Controller	5/16/2022 - Present
Ben Hudson	112 Townpark Drive NW	Suite 200	Kennesaw	GA	30144	Controller	10/5/2020 - 7/15/2022
James Williams	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Interim Controller	3/29/2022 - Present
Jennifer Moncrief	112 Townpark Drive NW	Suite 200	Kennesaw	GA	30144	Assistant Controller	3/5/2018 - 6/30/2022
Jon Davis	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Assistant Controller	11/8/2021 - 4/29/2022
Robert Copenhaver	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	VP, Controller	9/20/2021 - 4/1/2022
Sarah McLellan	112 Townpark Drive NW	Suite 200	Kennesaw	GA	30144	Assistant Controller	12/14/2020 - Present
Wes Fulbright	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Controller	7/18/2022 - Present

In re: AP Acquisition Company Massachusetts LLC**Case No. 23-90062**

Attachment 28

Current Partners, Officers, Directors and Shareholders

Name	Address 1	Address 2	City	State	Zip	Position and nature of any interest	% of interest, if any
IEH Auto Parts LLC	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Managing Member	100%
Ken Buettner	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Chief Information Officer	0%
Mark Crinnion	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Corporate Counsel and Secretary	0%
Michael Neyrey	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Director / Chief Executive Officer	0%
Tara Givens	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Director / Vice President, Human Resources	0%

In re: AP Acquisition Company Massachusetts LLC**Case No. 23-90062**

Attachment 29

Former Partners, Officers, Directors and Shareholders

Name	Address 1	City	State	Zip	Position and nature of any interest	Period during which position or interest was held
Chuck Rigby	Address on File				Senior Vice President, Merchandising and Marketing	06/17/2022 -01/27/2023
Chuck Rigby	Address on File				Vice President, Retail Marketing and Merchandising	11/18/2020 -06/17/2022
Denise Barton	Address on File				Chief Executive Officer and Chief Financial Officer	09/23/2021 -03/18/2022
Denise Barton	Address on File				Director	09/23/2021 -03/18/2022
Joe Ferrer	Address on File				Director	06/17/2022 -12/31/2022
Joe Ferrer	Address on File				President	09/23/2021 -12/31/2022
Mark Crinnion	Address on File				Corporate Counsel	05/18/2022 -10/06/2022
Matthew C. Flannery	Address on File				Chief Legal and Administrative Officer & Secretary	12/04/2019 -10/06/2022
Matthew C. Flannery	Address on File				Director	11/18/2020 -06/17/2022
Michael Nevin	Address on File				Director	12/04/2019 -06/17/2022
Michael Nevin	Address on File				Executive Committee Member	12/04/2019 -06/17/2022
Michael Neyrey	Address on File				Executive Vice President, Finance and Administration	06/17/2022 -12/31/2022
Mike Buzzard	Address on File				Vice President, Product Management and Commercial Marketing	09/23/2021 -04/01/2022
Robert Copenhaver	Address on File				Vice President, Finance and Controller	09/23/2021 -04/01/2022