

**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)

SUPPLEMENTAL CERTIFICATE OF SERVICE

I, YunKyung Yu, 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 February 2, 2023, employees of KCC caused the following documents to be served via First Class Mail upon the service list attached hereto as **Exhibit A**:

- **Debtors' Emergency Motion for Entry of an Order (I) Directing Joint Administration of the Debtors' Chapter 11 Cases and (II) Granting Related Relief** [Docket No. 2]
- **Notice of Designation as Complex Chapter 11 Bankruptcy Case** [Docket No. 3]
- **Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to Redact Certain Personally Identifiable Information, (II) Approving the Form and Manner of the Notice of Commencement, and (III) Granting Related Relief** [Docket No. 4]
- **Emergency *Ex Parte* Application for Entry of an Order Authorizing the Employment and Retention of Kurtzman Carson Consultants LLC as Claims, Noticing, and Solicitation Agent** [Docket No. 5]
- **Debtors' Emergency Motion for Entry of an Order (I) Extending Time to File (A) Schedules and Statements and (B) Rule 2015.3 Financial Reports and (II) Granting Related Relief** [Docket No. 6]

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.



- **Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Maintain and Administer Their Existing Customer Programs and (B) Honor Certain Prepetition Obligations and (II) Granting Related Relief [Docket No. 7]**
- **Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to Continue the Inventory Management Program and (II) Granting Related Relief [Docket No. 8]**
- **Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to Pay Certain Prepetition Trade Claims, (II) Confirming Administrative Expense Priority of Outstanding Purchase Orders, and (III) Granting Related Relief [Docket No. 9]**
- **Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to Honor and Continue Their Employee Compensation and Benefits Programs and (II) Granting Related Relief [Docket No. 10]**
- **Debtors' Emergency Motion for Entry of an Order (I) Approving the Debtors' Proposed Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Providers from Altering, Refusing, or Discontinuing Services, (III) Approving the Debtors' Proposed Procedures for Resolving Additional Assurance Requests, and (IV) Granting Related Relief [Docket No. 11]**
- **Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Payment of Certain Prepetition Taxes and Fees, and (II) Granting Related Relief [Docket No. 12]**
- **Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Continue Insurance Coverage Entered into Prepetition and Satisfy Related Prepetition Obligations, (B) Renew, Amend, Supplement, Extend, or Purchase Insurance Policies, (C) Continue to Pay Brokerage Fees, and (D) Maintain the Customs Bond Program, and (II) Granting Related Relief [Docket No. 13]**
- **Debtors' Emergency Motion for Entry of Interim and Final Orders (I) Authorizing Post-Petition Financing Secured by Senior Liens, (II) Authorizing the Debtors to Use Cash Collateral (III) Granting Adequate Protection, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief [Docket No. 16]**
- **Declaration of Brendan J. Murphy in Support of the Debtors' Emergency Motion for Entry of Interim and Final Orders (I) Authorizing Post-Petition Financing Secured by Senior Liens, (II) The Debtors to Use Cash Collateral, (III) Granting Adequate Protection, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief [Docket No. 17]**
- **Notice of Electronic Hearing [Docket No. 22]**

- **Corrected Emergency Motion Debtors' Corrected Emergency Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate their Cash Management System and Maintain Existing Bank Accounts, (B) Continue to Perform Intercompany Transactions, (C) Maintain Existing Business Forms and Books and Records, and (II) Granting Related Relief** [Docket No. 26]
- **Agenda for Hearing Scheduled for February 1, 2023, at 4:00 p.m (Prevailing Central Time)** [Docket No. 33]
- **[Proposed] Interim Order (I) Authorizing Post-Petition Financing Secured by Senior Liens, (II) Authorizing the Debtors to Use Cash Collateral; (III) Granting Adequate Protection, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief** [Docket No. 36]
- **Additional Attachments re: Summary of Proposed Terms and Conditions for DIP Financing and Use of Cash Collateral** [Docket No. 37]
- **Interim Order (I) Authorizing Post-Petition Financing Secured by Senior Liens, (II) Authorizing the Debtors to Use Cash Collateral; (III) Granting Adequate Protection, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief** [Docket No. 40]
- **Interim Order (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System and Maintain Existing Bank Accounts, (B) Continue to Perform Intercompany Transactions, (C) Maintain Existing Business Forms and Books and Records, and (II) Granting Related Relief** [Docket No. 41]
- **Order Approving the Debtors' Proposed Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Providers from Altering, Refusing, or Discontinuing Services, (III) Approving the Debtors' Proposed Procedures for Resolving Additional Assurance Requests, and (IV) Granting Related Relief** [Docket No. 47]
- **Notice of Severance** [Docket No. 52]

Furthermore, on February 2, 2023, employees of KCC caused the following documents to be served via Electronic Mail upon the service list attached hereto as **Exhibit B**:

- **[Proposed] Interim Order (I) Authorizing Post-Petition Financing Secured by Senior Liens, (II) Authorizing the Debtors to Use Cash Collateral; (III) Granting Adequate Protection, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief** [Docket No. 36]
- **Additional Attachments re: Summary of Proposed Terms and Conditions for DIP Financing and Use of Cash Collateral** [Docket No. 37]

- **Interim Order (I) Authorizing Post-Petition Financing Secured by Senior Liens, (II) Authorizing the Debtors to Use Cash Collateral; (III) Granting Adequate Protection, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief** [Docket No. 40]
- **Interim Order (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System and Maintain Existing Bank Accounts, (B) Continue to Perform Intercompany Transactions, (C) Maintain Existing Business Forms and Books and Records, and (II) Granting Related Relief** [Docket No. 41]

Furthermore, on February 2, 2023, employees of KCC caused the following documents to be served via Electronic Mail upon the service list attached hereto as **Exhibit C**:

- **[Proposed] Interim Order (I) Authorizing Post-Petition Financing Secured by Senior Liens, (II) Authorizing the Debtors to Use Cash Collateral; (III) Granting Adequate Protection, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief** [Docket No. 36]
- **Additional Attachments re: Summary of Proposed Terms and Conditions for DIP Financing and Use of Cash Collateral** [Docket No. 37]
- **Interim Order (I) Authorizing Post-Petition Financing Secured by Senior Liens, (II) Authorizing the Debtors to Use Cash Collateral; (III) Granting Adequate Protection, (IV) Scheduling a Final Hearing, and (V) Granting Related Relief** [Docket No. 40]

Furthermore, on February 1, 2023, employees of KCC caused the following documents to be served via Electronic Mail upon the service lists attached hereto as **Exhibit D** and **Exhibit E**:

- **Order Approving the Debtors' Proposed Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Providers from Altering, Refusing, or Discontinuing Services, (III) Approving the Debtors' Proposed Procedures for Resolving Additional Assurance Requests, and (IV) Granting Related Relief** [Docket No. 47]

Dated: February 7, 2023

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

Exhibit A

Exhibit A

**Master Service List
Served via First Class Mail**

Description	CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
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

Banks Service List
Served via Electronic Mail

CreditorName	CreditorNoticeName	Email
Bank of America	Ashlee Gordon	a.gordon.svc@bofa.com
Bank of America	c/o Kyle S. Hirsch	Kyle.hirsch@bclplaw.com
Regions Bank	Ronald L. Taylor	ronald.taylor@regions.com
Truist	Justin Roath	Justin.Roath@truist.com
Wells Fargo	Jeff Ireland	Jeff.Ireland@wellsfargo.com

Exhibit C

**Taxing Authorities Service List
 Served via Electronic Mail**

CreditorName	CreditorNoticeName	Email
Comptroller of Maryland	Attn Bankruptcy Dept	kstephens@marylandtaxes.gov
Comptroller of Maryland	Revenue Administration Center	taxhelp@comp.state.md.us
Florida Dept of Revenue	Attn Bankruptcy Dept	OGCBankruptcy@floridarevenue.com
Indiana Dept of Revenue		tnichols@dor.in.gov
Massachusetts Department of Revenue	Mass. Dept. of Revenue	yeke@dor.state.ma.us
Mississippi Department of Revenue	Attn Bankruptcy Section	bankruptcy.oac.taxcom@dor.ms.gov
Missouri Dept of Revenue	Attn Bankruptcy Unit	bankruptcy@dor.mo.gov
Ohio Dept of Taxation	Attn Bankruptcy Division Rebecca Daum	rebecca_daum@tax.state.oh.us
Oklahoma Tax Commission	General Counsels Office	bankruptcy@tax.ok.gov
Oklahoma Tax Commission	Txpayer Service Center	jgappa@tax.ok.gov
STATE OF FLORIDA - DEPARTMENT OF REVENUE	BANKRUPTCY SECTION	TSP_BANKRUPTCY@DOR.STATE.FL.US
State of New Jersey	Bankruptcy Dept.	richard.flatch@treas.nj.gov
Tennessee Dept of Revenue	David Gerregano, Commisioner	TDOR.Bankruptcy@tn.gov
Virginia Department of Taxation	Virginia Tax	bankruptcy@taxva.com
West Virginia State Tax Dept	Attn Legal Division Bankruptcy Unit	cevans@tax.state.wv.us
West Virginia State Tax Dept	The Revenue Center	TaxHelp@WV.Gov
Wisconsin Department of Revenue	Special Procedures Unit	DORIncome@wisconsin.gov

Exhibit D

Exhibit D
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; ehahn@abernathy-law.com
TOP 30	AGILITY AUTO PARTS INC	ATTN: JEFF MARQUIS, DIRECTOR OF SALES	JMARQUIS@APDIUS.COM
TOP 30	AXALTA COATINGS SYSTEMS LLC	ATTN: RYANN DIRENZO, CREDIT ANALYST	RYANN.DIRENZO@AXALTA.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 ANGI, 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	MICHAEL.DUFFY@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
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
TOP 30	HIGHLINE-WARREN LLC	ATTN: BRETT BARTLING, CREDIT MANAGER	BRETT.BARTLING@HIGHLINEWARREN.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@irs.counsel.treas.gov
TOP 30	INTERSTATE BATTERIES	DURAN PFEIFFER	DURAN.PFEIFFER@BSA.COM
Iowa Attorney General	Iowa Attorney General	Attn Bankruptcy Department	IDR.Bankruptcy@ag.iowa.gov
Counsel to Dallas County, Tarrant County & Irving ISD	Linebarger Goggan Blair & Sampson, LLP	John Kendrick Turner	dallas.bankruptcy@lgb.com
TOP 30	MANN + HUMMEL PUROLATOR FILTERS LLC	ATTN: AJAY TIKARE, SENIOR ASSOCIATE ACCOUNTS RECEIVABLE	AJAY.TIKARE@MANN-HUMMEL.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
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	MICHAEL.DUFFY@DRIV.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
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
Rhode Island Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	ag@riag.ri.gov
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

Exhibit D
Master Service List
Served via Electronic Mail

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
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
TOP 30	TRANSWORLD ACCURATE BRAKE LTD	ATTN: JUN ZOU	JUNZOU@ACCURATEBRAKE.COM
TOP 30	TRICO PRODUCTS	ATTN: MAKS 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	MICHAEL.DUFFY@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
Wisconsin Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	radkeke@doj.state.wi.us
TOP 30	YBM INDUSTRIES CO LIMITED	ATTN: ALICE	SALES20@YBMINDUSTRIES.COM

Exhibit E

Utilities Service List
Served via Electronic Mail

CreditorName	Email
Conservice, LLC	Tulsa311@cityoftulsa.org