Case 23-90055 Document 114 Filed in TXSR on 04/18/24 Page 1 of 8 Docket #0114 Date Filed: 04/18/2024

Ocket #0114 Date Filed: 04/18/2024
United States Bankruptcy Court
Southern District of Texas

ENTERED

April 16, 2024

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

Nathan Ochsner, Clerk

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

ORDER SUSTAINING GUC TRUSTEE'S TENTH OMNIBUS OBJECTION TO CLAIMS

(Superseded Scheduled Claims: Claimants Q-Z)

Upon the GUC Trustee's Tenth Omnibus Objection to Claims (Superseded Scheduled Claims: Claims: Claimants Q-Z) [Dkt. No. 42] (the "Objection")² filed by Michael D. Warner, in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"), seeking entry of an order disallowing the scheduled claims identified in the first column of Schedule 1 attached hereto (collectively, the "Superseded Scheduled Claims"); and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; (ii) that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) in which this Court may enter a final order consistent with Article III of the United States Constitution; (iii) that venue in this district is proper

PAGE 1

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

² Capitalized terms used but not defined in herein shall have the meanings ascribed to such terms in the Objection or, if not defined in the Objection, in the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, Dkt. No. 738] (the "Plan").

pursuant to 28 U.S.C. §§ 1408 and 1409; (iv) that the relief sought in the Objection is in the best

interests of the Debtors' estates, their creditors, and other parties in interest; (v) that notice of the

Objection and the opportunity for a hearing on the Objection were appropriate under the

circumstances, such that no other or further notice is necessary; and (vi) that the legal and factual

bases set forth in the Objection establish just cause for the relief granted in the following order

(this "Order"),

IT IS HEREBY ORDERED THAT:

1. Each Superseded Scheduled Claim identified on Schedule 1 attached to this Order

is hereby disallowed in its entirety and shall be expunged from the Claims Register, pursuant to

section 502(b) of title 11 of the United States Code (the "Bankruptcy Code") and rule 3007 of the

Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules").

2. This Order does not affect the proofs of claim identified in the "Superseding Claim

No." column of <u>Schedule 1</u> (collectively, the "<u>Superseding Proofs of Claims</u>"). The Superseding

Proofs of Claim remain subject in all respects to any other or further objections filed or asserted

by the GUC Trustee, and such Superseding Proofs of Claim shall be allowed or disallowed in

accordance with the Plan and the other or further orders of this Court.

3. Kurtzman Carson Consultants LLC, as claims, noticing, and solicitation agent (the

"Claims Agent"), is authorized and directed to update the Claims Register maintained in these

chapter 11 cases to reflect the relief granted in this Order.

4. This Order shall be, and hereby is, deemed a separate order with respect to each

Superseded Scheduled Claims. Each Superseded Scheduled Claim identified in Schedule 1 and

the GUC Trustee's objections to each such claim constitutes a separate contested matter as

contemplated by Bankruptcy Rule 9014.

Case 23-90055 Document 114 Filed in TXSB on 04/18/24 Page 3 of 8

Notwithstanding the relief granted in this Order and any actions taken pursuant to

such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any

prepetition claim against a Debtor entity; (b) a waiver of the rights of the GUC Trustee, the Wind-

Down Debtors, or the Plan Agent, as applicable, to dispute any prepetition claim on any grounds;

(c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any

particular claim is of a type specified in the Objection or this Order; (e) a request or authorization

to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy

Code; or (f) a waiver of any rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent

under the Bankruptcy Code or any other applicable law.

6. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to

take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with

the Objection.

5.

7. Notwithstanding the relief granted in this Order and any actions taken pursuant to

such relief, nothing in this Order shall prejudice to the rights of the GUC Trustee, the Wind-Down

Debtors, or the Plan Agent to object to any claims on any grounds whatsoever. The GUC Trustee

expressly reserves the right to object to any remaining General Unsecured Claims asserted against

the Debtors or their bankruptcy estates on any grounds whatsoever, including, without limitation,

the Superseding Proofs of Claim.

8. This Order and all relief granted herein shall be effective immediately upon entry.

9. This Court retains exclusive jurisdiction to resolve any dispute arising from or

related to this Order.

Signed: April 16, 2024

Christopher Lopez

United States Bankruptcy Judge

IEH Auto Parts (Auto Plus) 10th Omnibus GUC Objection Superseded Scheduled Claims 4/11/2024

Schedule 1 Superseded Scheduled Claims Claimants Q-Z

Reason for Disallowance: Each Scheduled Claim is superseded by a filed Proof of Claim.

Disallowed (allowed Claims				
Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.
3276797	RACING POWER COMPANY	IEH Auto Parts LLC	Sch. F	\$ 6,605.40	38
3276802	RANDSTAD USA	IEH Auto Parts LLC	Sch. F	6,808.48	89
3276808	RECOCHEM INC.	IEH Auto Parts LLC	Sch. F	17,379.00	512
3276810	REFRESHING GEORGIA, LLC	IEH Auto Parts LLC	Sch. F	129.74	273
3276818	RMH SYSTEMS	IEH Auto Parts LLC	Sch. F	4,443.92	240
3277159	Rodriguez, Ana	IEH Auto Parts LLC	Sch. F	-	469
3277160	Rodriguez, Ana M	IEH Auto Parts LLC	Sch. F	-	469
3276829	ROUTE 23 AUTOMALL	IEH Auto Parts LLC	Sch. F	24,019.18	656
3276832	RR DONNELLEY	IEH Auto Parts LLC	Sch. F	59,945.95	448
3276833	RUST OLEUM	IEH Auto Parts LLC	Sch. F	51,792.25	337
3276839	SAILPOINT TECHNOLOGIES INC	IEH Auto Parts LLC	Sch. F	48,120.00	516
3276841	SANITATION EQUIPMENT CORP	IEH Auto Parts LLC	Sch. F	1,413.71	87
3276845	SAS SAFETY CORP.	IEH Auto Parts LLC	Sch. F	28,836.48	598
3276849	SCHUMACHER ELECTRIC CORP.	IEH Auto Parts LLC	Sch. F	4,758.57	375
3276851	SEA FOAM SALES COMPANY	IEH Auto Parts LLC	Sch. F	294,962.84	490
3276857	Service Master	IEH Auto Parts LLC	Sch. F	2,140.13	335
3276859	Seymour of Sycamore, Inc.	IEH Auto Parts LLC	Sch. F	54,735.98	45
3276860	SHARPLINE CONVERTING, INC.	IEH Auto Parts LLC	Sch. F	4,732.07	207
3277170	SHIELDS, NYLER	IEH Auto Parts LLC	Sch. F	-	428
3277171	Shields, Nyler	IEH Auto Parts LLC	Sch. F	-	428
3276870	SMITTYS SUPPLY INC.	IEH Auto Parts LLC	Sch. F	102,527.67	259
3276874	SOLV-TEC	IEH Auto Parts LLC	Sch. F	4,141.20	513
3276882	SPECIALTY AUTO PARTS USA	IEH Auto Parts LLC	Sch. F	5,002.34	3
3276884	SPECTRA PREMIUM MOBILITY	IEH Auto Parts LLC	Sch. F	317,544.29	719
3276889	STANDARD MOTOR PRODUCTS INC.	IEH Auto Parts LLC	Sch. F	6,265,961.52	498
3276891	STAPLES INC	IEH Auto Parts LLC	Sch. F	83,968.43	197
3276896	STEWART & STEVENSON	IEH Auto Parts LLC	Sch. F	10,085.20	78
3276897	STONER Incorporated	IEH Auto Parts LLC	Sch. F	2,618.25	131
3276900	SUBURBAN PROPANE	IEH Auto Parts LLC	Sch. F	1,747.63	212
3276902	SULLIVAN TIRE CO.	IEH Auto Parts LLC	Sch. F	22,272.55	77
3276904	SUNBELT RENTALS	IEH Auto Parts LLC	Sch. F	4,404.82	162
3276905	SUPERCLEAN BRANDS LLC	IEH Auto Parts LLC	Sch. F	800.39	241
3276909	Supply Chain Solutions LLC	IEH Auto Parts LLC	Sch. F	3,431.91	74
3276910	SUPPLY ONE, INC.	IEH Auto Parts LLC	Sch. F	13,162.17	655
3276911	SUPPLYONE, INC	IEH Auto Parts LLC	Sch. F	7,435.75	655
3276912	Suspension Specialists, Inc.	IEH Auto Parts LLC	Sch. F	8,042.78	253
3276915	TALUS CORP	IEH Auto Parts LLC	Sch. F	1,143.19	265
3276923	TEST RITE PRODUCTS CORP	IEH Auto Parts LLC	Sch. F	284,254.31	144
3276926	TFORCE FINAL MILE LLC	IEH Auto Parts LLC	Sch. F	227,060.71	650 & 658

IEH Auto Parts (Auto Plus) 10th Omnibus GUC Objection Superseded Scheduled Claims

4/11/2024

Disallowed Claims					
Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.
3276927	TGCOP HOLDCO LLC	IEH Auto Parts LLC	Sch. F	31,555.97	542
3276928	THE CHEMOURS COMPANY FC LLC	IEH Auto Parts LLC	Sch. F	159,213.60	191
3276935	THE SOUND PRESS	IEH Auto Parts LLC	Sch. F	15,500.00	327
3276937	THE YORK WATER COMPANY	IEH Auto Parts LLC	Sch. F	126.79	435
3276938	THOMPSON HINE LLP	IEH Auto Parts LLC	Sch. F	132,551.44	380
3276945	TOLCO CORP	IEH Auto Parts LLC	Sch. F	1,188.01	36
3276963	TPG PLASTICS LLC	IEH Auto Parts LLC	Sch. F	9,074.28	75
3276965	TRANSPORT SERVICES UNLIMITED	IEH Auto Parts LLC	Sch. F	15,457.56	352 & 353
3276966	TRANSTAR AUTOBODY TECHNOLOGIES	IEH Auto Parts LLC	Sch. F	197,853.65	42 & 43
3276967	Tri State Truck Center, Inc	IEH Auto Parts LLC	Sch. F	35,047.63	371
3276968	TRICO PRODUCTS	IEH Auto Parts LLC	Sch. F	1,573,156.09	583
3276970	TRIPLE R TRUCK PARTS	IEH Auto Parts LLC	Sch. F	818.15	205
3276972	TRONCALLI CHRYSLER JEEP DODGE	IEH Auto Parts LLC	Sch. F	12,758.59	193
3276973	TRUE VALUE COMPANY	IEH Auto Parts LLC	Sch. F	27,831.24	679
3276980	TUXEDO DISTRIBUTORS LLC	IEH Auto Parts LLC	Sch. F	39,742.00	186
3276986	ULINE	IEH Auto Parts LLC	Sch. F	10,208.71	66
3276990	UNITED AUTO SUPPLY	IEH Auto Parts LLC	Sch. F	13,162.47	108
3276991	UNITED REMANUFACTURING CO. INC	IEH Auto Parts LLC	Sch. F	4,968.95	169 & 171
3276992	UNITIL	IEH Auto Parts LLC	Sch. F	6,725.99	69
3276993	UNITY MANUFACTURING CO.	IEH Auto Parts LLC	Sch. F	674.02	660
3276996	U-POL US INC	IEH Auto Parts LLC	Sch. F	7,254.48	291
3277007	VALVOLINE INC.	IEH Auto Parts LLC	Sch. F	396,019.21	494
3277009	VECTOR SECURITY	IEH Auto Parts LLC	Sch. F	3,708.23	203
3277011	VELVAC	IEH Auto Parts LLC	Sch. F	26,662.65	70
3277017	VILLAGE OF WALTON	IEH Auto Parts LLC	Sch. F	76.07	133
3277028	WABCO USA, LLC	IEH Auto Parts LLC	Sch. F	2,440.99	330
3277040	WD-40 COMPANY	IEH Auto Parts LLC	Sch. F	6,898.71	175
3277041	WEGMANN AUTOMOTIVE USA INC	IEH Auto Parts LLC	Sch. F	17,047.92	129
3277043	WELLS FARGO EQUIPMENT FINANCE	IEH Auto Parts LLC	Sch. F	19,563.76	62 128 & 325
3277044	West Penn Power	IEH Auto Parts LLC	Sch. F	415.99	276
3277049	WHI SOLUTIONS INC.	IEH Auto Parts LLC	Sch. F	92,336.28	654
3277052	WILMAR CORPORATION	IEH Auto Parts LLC	Sch. F	1,785,469.63	437
3277060	WMOA/WJAW-FM RADIO	IEH Auto Parts LLC	Sch. F	920.00	168

Total: 12,622,857.87

Case 23-90055 Document 114 Filed in TXSB on 04/18/24 Page 6 of 8

United States Bankruptcy Court Southern District of Texas

In re: Case No. 23-90055-cml Auto Plus Auto Sales LLC Chapter 11

IEH BA LLC

Debtors

CERTIFICATE OF NOTICE

District/off: 0541-4 User: ADIuser Page 1 of 3 Form ID: pdfclmob Total Noticed: 16 Date Rcvd: Apr 16, 2024

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 Apr 18, 2024:

Recip ID		Recipient Name and Address
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	+	Nyler Shields, c/o Peter B. Geen, Jr., 80 Monroe Ave, Ste900, Memphis, TN 38103-2481

TOTAL: 8

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	C.		
Recip ID	Notice Type: Email Address + Email/Text: bankruptcy.legalnotice@cityofmesquite.com	Date/Time	Recipient Name and Address
Ci		Apr 16 2024 20:00:00	City of Mesquite, Grimes & Linebarger, LLP, c/o John K. Turner, 120 W Main Suite 201, Mesquite, TX 75149-4224
cr	+ Email/Text: julie.parsons@mvbalaw.com	Apr 16 2024 20:00:00	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	Apr 16 2024 20:00:00	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@eucmail.com	Apr 16 2024 20:00:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Apr 16 2024 20:00:00	Irving ISD, Linebarger Goggan Blair & Samspon, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Apr 16 2024 20:00:00	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@mvbalaw.com	Apr 16 2024 20:00:00	The County of Dallam, Texas, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269
cr	+ Email/Text: julie.parsons@mvbalaw.com	Apr 16 2024 20:00:00	The County of Stephens, Texas, c/o McCreary, Veselka, Bragg & Allen, P.O. Box 1269, Round Rock, TX 78680-1269

TOTAL: 8

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.

Case 23-90055 Document 114 Filed in TXSB on 04/18/24 Page 7 of 8

District/off: 0541-4 User: ADIuser Page 2 of 3
Date Rcvd: Apr 16, 2024 Form ID: pdfclmob Total Noticed: 16

Recip ID Bypass Reason Name and Address tr Michael D. Warner

cr Disney Road Associates, LLC

intp Edwin McCrary intp Jackson Walker LLP

op Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, 3rd Floor, El Segundo

TOTAL: 5 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: Apr 18, 2024 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 April 16, 2024 at the address(es) listed below:

Name Email Address

Christopher R. Bankler

on behalf of Plaintiff IEH Auto Parts Holding LLC cbankler@jw.com kgradney@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;dduhon@jw.com

Evan Gershbein

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

John Kendrick Turner

on behalf of Creditor Dallas County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com

John Kendrick Turner

on behalf of Creditor City of Mesquite john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com

John Kendrick Turner

on behalf of Creditor Tarrant County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com

John Kendrick Turner

 $on\ behalf\ of\ Creditor\ Irving\ ISD\ john.turner@lgbs.com\ Dora. Casiano-Perez@lgbs.com; Dallas. Bankruptcy@lgbs.com\\ Dora. Casiano-Perez@lgbs.com; Dallas. Bankruptcy@lgbs.com; Dallas. Bankruptcy@lgbs.com\\ Dora. Casiano-Perez@lgbs.com; Dallas. Bankruptcy@lgbs.com; Dallas. Bankruptcy@lg$

Julie Anne Parsons

on behalf of Creditor The County of Stephens Texas jparsons@mvbalaw.com,

vcovington@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com

Julie Anne Parsons

on behalf of Creditor Dallam County Appraisal District jparsons@mvbalaw.com

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vcovington@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com

Kim Ellen Lewinski

on behalf of Interested Party Edwin McCrary klewinski@hirschwest.com aweiler@hirschwest.com

Kyle Woodard

Case 23-90055 Document 114 Filed in TXSB on 04/18/24 Page 8 of 8

District/off: 0541-4 User: ADIuser Page 3 of 3
Date Rcvd: Apr 16, 2024 Form ID: pdfclmob Total Noticed: 16

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

Lisa Ann Powell

on behalf of Creditor Disney Road Associates LLC Lisa.Powell@fisherbroyles.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 stran@ts-llp.com;corraltransinghllp@jubileebk.net;ecf@mpatellaw.com

US Trustee

USTPRegion07.HU.ECF@USDOJ.GOV

Veronica Ann Polnick

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kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@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;dduhon@jw.com

TOTAL: 26