

ENTERED

March 13, 2023

Nathan Ochsner, Clerk

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

)	Chapter 11
In re:)	
)	Case No. 23-90054 (CML)
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹)	
)	(Jointly Administered)
Debtors.)	
)	Re: Docket No. 177

**ORDER (I) SETTING BAR DATES FOR FILING
PROOFS OF CLAIM, INCLUDING REQUESTS FOR PAYMENT
UNDER SECTION 503(b)(9), (II) ESTABLISHING AMENDED SCHEDULES
BAR DATE AND REJECTION DAMAGES BAR DATE, (III) APPROVING
THE FORM OF AND MANNER FOR FILING PROOFS OF CLAIM, INCLUDING
SECTION 503(b)(9) REQUESTS, AND (IV) APPROVING NOTICE OF BAR DATES**

Upon the motion (the “Motion”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Bar Date Order”), (a) establishing deadlines for filing proofs of claim, including requests for payment under section 503(b)(9) of the Bankruptcy Code, in these chapter 11 cases, (b) establishing the Amended Schedules Bar Date and the Rejection Damages Bar Date, (c) approving the form and manner for filing such claims, including any section 503(b)(9) requests for payment, and (d) approving notice of the Bar Dates, all as more fully set forth in the Motion; and upon the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding within the meaning of 28 U.S.C. § 157(b); and that this Court may enter a final

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.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.



order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court, if any (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is ORDERED THAT:

I. The Bar Dates and Procedures for Filing Proofs of Claim

1. Each entity³ that asserts a claim (whether secured, unsecured, priority, or non-priority) against any of the Debtors that arose or is deemed to have arisen before the Petition Date, including claims arising under section 503(b)(9) of the Bankruptcy Code, must file an original, written proof of claim (a "Proof of Claim"), substantially in the form attached hereto as **Exhibit 1** (the "Proof of Claim Form") or Official Form 410. Except in the cases of governmental units and certain other exceptions explicitly set forth herein, **a Proof of Claim must be filed so that it is actually received on or before Monday, May 1, 2023, at 5:00 p.m., prevailing Central Time** (the "General Bar Date") by the Debtors' claims and noticing agent, Kurtzman Carson Consultants LLC ("KCC"), in accordance with the instructions set forth in this Bar Date Order. The General

³ Except as otherwise defined herein and in the Motion, all terms used but not defined herein that are specifically defined in the Bankruptcy Code, including "entity," "claim," and "governmental unit," shall have the meanings ascribed to such terms in section 101 of the Bankruptcy Code.

Bar Date applies to all types of claims against the Debtors that arose or are deemed to have arisen before the Petition Date, except for claims specifically exempt from complying with the applicable Bar Dates as set forth in the Motion or this Bar Date Order.

2. Any entity that asserts a claim against the Debtors that arose before the Petition Date is authorized to file a Proof of Claim that redacts personally identifiable information with KCC; *provided* that an unredacted Proof of Claim shall be provided upon request by the Debtors.

3. The Debtors are authorized to take reasonable action to prevent an entity's personally identifiable information from being publicly available on the claims register.

4. Each governmental unit that asserts a claim (whether secured, unsecured, priority, or non-priority) against the Debtors that arose or is deemed to have arisen before the Petition Date, including claims arising under section 503(b)(9) of the Bankruptcy Code and claims for unpaid taxes arising from prepetition tax years or periods or prepetition transactions, must file a Proof of Claim **so that it is actually received on or before Monday, July 31, 2023 at 5:00 p.m., prevailing Central Time** (the "Governmental Bar Date") by KCC in accordance with the instructions set forth in this Bar Date Order.

5. Unless otherwise ordered, each entity asserting a claim arising from the Debtors' rejection of an executory contract or unexpired lease must file a Proof of Claim on account of such claim so that it is actually received by KCC, in accordance with the instructions set forth in this Bar Date Order, by the later of (a) the General Bar Date or Governmental Bar Date, as applicable, and (b) 5:00 p.m., prevailing Central Time, on the date that is thirty (30) days following entry of an order approving the Debtors' rejection of such executory contract or unexpired lease (the "Rejection Damages Bar Date").

6. If the Debtors amend their schedules (the "Schedules") after having given notice of the Bar Dates (as defined below), the Debtors shall give notice by first-class mail of any

amendment to holders of claims affected thereby, and, except for entities that are exempt from complying with the applicable Bar Dates, as set forth in this Bar Date Order, such holders must file Proofs of Claim on account of such affected claims so that they are actually received by KCC, in accordance with the instructions set forth in this Bar Date Order, by the later of (a) the General Bar Date or Governmental Bar Date, as applicable, and (b) 5:00 p.m., prevailing Central Time, on the date that is thirty (30) days from the date the notice of the Schedule amendment is mailed (the “Amended Schedules Bar Date” and together with the General Bar Date, the Governmental Bar Date, and the Rejection Damages Bar Date, as applicable, the “Bar Date” or “Bar Dates”).

7. All Proofs of Claim must be filed so as to be **actually received** by KCC on or before the applicable Bar Date. If Proofs of Claim are not received by KCC on or before the applicable Bar Date, except in the case of certain exceptions explicitly set forth herein, the holders of the underlying claims shall be barred from asserting such claims against the Debtors and precluded from voting on any plans of reorganization filed in these chapter 11 cases and/or receiving distribution from the Debtors on account of such claims in these chapter 11 cases.

II. Parties Required to File Proofs of Claim.

8. The following categories of claimants, in the capacities described below, shall be required to file a Proof of Claim based on such claims:

- a. any entity whose claim against a Debtor is not listed in the applicable Debtor’s Schedules or whose claim is listed as contingent, unliquidated, or disputed, if such entity desires to participate in the chapter 11 cases or otherwise wishes to share in any distribution arising from the chapter 11 cases;
- b. any entity that believes its claim is improperly classified in the Schedules or listed for an incorrect amount and desires to have its claim allowed under a classification or in an amount different than set forth in the Schedules;
- c. any former or present full-time, part-time, salaried, or hourly employee asserting a claim based on a grievance against any Debtors to the extent the grounds for such grievance arose on or prior to the Petition Date; *provided*

that current employees of the Debtors are not required to file a Proof of Claim for wages, commissions, or benefits;

- d. any entity that believes its claim is listed in the wrong Debtors' Schedule and desires to have its claim allowed against a Debtors whose Schedule does not list such entity's claim; and
- e. any entity alleging that its claim is or may qualify as an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code.

III. Parties Exempted from the Bar Date

9. The following categories of claimants, in the capacities described below, shall not be required to file a Proof of Claim based on such claims:

- a. the U.S. Trustee, on account of claims for fees payable pursuant to 28 U.S.C. § 1930;
- b. any entity that has filed a signed Proof of Claim against the respective Debtor(s) with the Clerk of the Court or with KCC in a form substantially similar to Official Form 410 prior to entry of an order on this Motion;
- c. any entity whose claim is listed on the Schedules and: (i) is **not** listed in the Schedules as "disputed," "contingent," or "unliquidated;" (ii) such entity agrees with the amount, nature, and priority of the claim as set forth in the Schedules; and (iii) such entity does not dispute that its claim is an obligation only of the specific Debtor against which the claim is listed in the Schedules;
- d. any entity whose claim has previously been allowed by a final order of the Court;
- e. any Debtor or non-Debtor affiliate having a claim against a Debtor;
- f. any entity whose claim is solely against any non-Debtor affiliates;
- g. any entity whose claim has been paid in full by the Debtors pursuant to the Bankruptcy Code or in accordance with a Court order;
- h. any current employee of the Debtors, if an order of the Court authorized the Debtors to honor such claim in the ordinary course of business as a wage, commission, or benefit;
- i. any current or former officer, manager, director, or employee for claims based on indemnification, contribution, or reimbursement;
- j. any entity holding a claim for which a separate deadline is fixed by this Court;

- k. any entity holding a claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an administrative expense; *provided* that any entity asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must assert such claims by filing an application for payment or a Proof of Claim on or prior to the General Bar Date;
- l. any party that is exempt from filing a Proof of Claim pursuant to an order of the Court in these chapter 11 cases, including, without limitation, pursuant to the *Corrected 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. 90] (together with any subsequent interim or final order approving the use of cash collateral and/or postpetition financing, the “DIP Order”);
- m. any holder of a claim for any fees, expenses, or other obligations arising or payable under the DIP Order; and
- n. any entity holding an equity interest in any Debtor.

IV. Substantive Requirements of Proofs of Claim

10. The following requirements shall apply with respect to filing and preparing each Proof of Claim:

- a. **Contents.** Each Proof of Claim must: (i) be written in English; (ii) include a claim amount denominated in United States dollars; (iii) conform substantially with the Proof of Claim Form provided by the Debtors or Official Form 410; and (iv) be signed by the claimant or by an authorized agent or legal representative on behalf of the claimant.
- b. **Section 503(b)(9) Claim.** Any Proof of Claim asserting a claim entitled to priority under section 503(b)(9) must also: (i) include the value of the goods delivered to and received by the Debtors in the twenty (20) days prior to the Petition Date; (ii) attach any documentation identifying the particular invoices for which the 503(b)(9) claim is being asserted; and (iii) attach documentation of any reclamation demand made to the Debtors under section 546(c) of the Bankruptcy Code (if applicable).
- c. **Electronic Signatures Permitted.** Only **original** Proofs of Claim signed electronically or in ink by the claimant or an authorized agent or legal representative of the claimant are acceptable for purposes of claims administration. Copies of Proofs of Claim, or Proofs of Claim sent by facsimile or electronic mail will not be accepted.
- d. **Identification of the Debtor Entity.** Each Proof of Claim must clearly identify the specific Debtor against which a claim is asserted, including the

individual Debtor's case number. A Proof of Claim filed under the joint administration case number (Case No. 23-90054 (CML)), or otherwise without identifying a specific Debtor, may be deemed as filed against IEH Auto Parts LLC.

- e. **Claim Against Multiple Debtor Entities.** Each Proof of Claim must state a claim against **only one** Debtor and clearly indicate the Debtor against which the claim is asserted. To the extent more than one Debtor is listed on the Proof of Claim, such claim may be deemed as filed only against IEH Auto Parts LLC.
- f. **Supporting Documentation.** Each Proof of Claim must include supporting documentation in accordance with Bankruptcy Rules 3001(c) and (d). If, however, such documentation is voluminous, such Proof of Claim may include a summary of such documentation; *provided*, that (i) the Proof of Claim contain current contact information for the creditor or its designated representative from whom the Debtors may request the full supporting documentation and (ii) such party must produce those documents upon request by Debtors' counsel no later than ten (10) days from the date of such request. Any supporting documentation that includes personally identifiable information should be redacted or hidden prior to submission.
- g. **Timely Service.** Each Proof of Claim must be filed, including supporting documentation, so as to be **actually received** on or before the applicable Bar Date by either (i) electronic submission via the interface through PACER (Public Access to Court Electronic Records at <http://ecf.txsb.uscourts.gov>); (ii) electronic submission via the interface available on KCC's website at www.kccllc.net/autoplus; or (iii) by first class U.S. mail, overnight U.S. mail, or other hand delivery method at the following address:

**IEH Auto Parts Holding LLC Claims Processing Center
c/o KCC
222 N Pacific Coast Highway, Suite 300
El Segundo, CA 90245**

**PROOFS OF CLAIM SUBMITTED BY FACSIMILE OR
ELECTRONIC MAIL WILL NOT BE ACCEPTED.**

- h. **Receipt of Service.** Claimants wishing to receive proof of receipt of their Proofs of Claim submitted by U.S. mail must submit to KCC (i) a copy of the Proof of Claim Form (in addition to the original Proof of Claim Form sent to KCC) and (ii) a self-addressed, stamped envelope.

11. Notwithstanding anything to the contrary, the requirements for any Proof of Claim to be filed by the DIP Lender (as defined in the DIP Order), shall be governed by the terms of the DIP Order.

V. Identification of Known Creditors

12. The Debtors shall mail notice of the Bar Dates only to their known creditors, and such mailing shall be made to the last known mailing address for each such creditor, as reflected in the Debtors' books and records at such time.

VI. Procedures for Providing Notice of the Bar Date

A. Mailing of Bar Date Notices

13. No later than two (2) business days after entry of this Bar Date Order, the Debtors shall cause a written notice of the Bar Dates, substantially in the form attached hereto as **Exhibit 2** (the "Bar Date Notice") and a Proof of Claim Form (together, the "Bar Date Package") to be mailed via first class mail to the following entities (or their respective counsel, if known):

- a. the U.S. Trustee for the Southern District of Texas;
- b. the entities listed as holding the 30 largest unsecured claims against the Debtors (on a consolidated basis);
- c. Sidley Austin LLP, as counsel to the Prepetition Lender;
- d. counsel to any statutory committee appointed in these chapter 11 cases;
- e. all creditors and other known holders of claims against the Debtors as of the date of entry of the Bar Date Order, including all entities listed in the Schedules as holding claims against the Debtor;
- f. all entities that have requested notice pursuant to Bankruptcy Rule 2002 as of the date of the Bar Date Order;
- g. all entities that have filed Proofs of Claim in these chapter 11 cases as of the date of the Bar Date Order;
- h. all known non-Debtor equity and interest holders of the Debtors as of the date the Bar Date Order is entered;

- i. all entities who are party to executory contracts and unexpired leases with the Debtors;
- j. all entities who are party to active litigation with the Debtor;
- k. all current and former employees (to the extent that contact information for former employees is available in the Debtors' records);
- l. all regulatory authorities that regulate the Debtors' business, including environmental and permitting authorities;
- m. the Offices of the Attorney General for each of the states in which the Debtors maintain or conduct business;
- n. the District Director of the Internal Revenue Service for the Southern District of Texas;
- o. all other taxing authorities for the jurisdictions in which the Debtors maintain or conduct business;
- p. all other entities listed on the Debtors' matrix of creditors;
- q. the United States Securities and Exchange Commission; and
- r. the Office of the United States Attorney for the Southern District of Texas.

14. The Debtors shall mail notice of the Bar Date Notice only to their known creditors and such mailing shall be made to the last known mailing address for each such creditor, as reflected in the Debtors' books and records at such time. Any creditor may choose to submit a Proof of Claim on a different form as long as it is substantially similar to Official Form 410.

B. Supplemental Mailings

15. After the initial mailing of the Bar Date Packages, the Debtors may, in their discretion, make supplemental mailings of notices or packages, including in the event that: (a) notices are returned by the post office with forwarding addresses; (b) certain parties acting on behalf of parties in interest decline to pass along notices to these parties and instead return their names and addresses to the Debtors for direct mailing, and (c) additional potential claimants become known as the result of the Bar Date mailing process. In this regard, the Debtors may make supplemental mailings of the Bar Date Package in these and similar circumstances at any time up

to fourteen (14) days in advance of the applicable Bar Date, with any such mailings being deemed timely and the Bar Date being applicable to the recipient creditors.

C. Publication of Bar Date Notice

16. The Debtors shall cause notice of the General Bar Date and Governmental Bar Date to be given by publication to creditors to whom notice by mail is impracticable, including creditors who are unknown or not reasonably ascertainable by the Debtors and creditors whose identities are known but whose addresses are unknown by the Debtor. As soon as reasonably practicable after entry of the Bar Date Order, the Debtors shall publish the Publication Notice attached as **Exhibit 3** (the “Publication Notice”), on one occasion in *The New York Times* (national edition) or similar publication in the prudent exercise of the Debtors’ business judgement.

17. Notice of the Bar Dates as set forth in this Bar Date Order and in the manner set forth herein (including, but not limited to, the Bar Date Notice, the Publication Notice, and any supplemental notices that the Debtors may send from time to time) constitutes adequate and sufficient notice of each of the Bar Dates and satisfies the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Bankruptcy Local Rules.

VII. Consequences of Failure to File a Proof of Claim

18. Any entity that is required, but fails, to file a Proof of Claim in accordance with this Bar Date Order on or before the applicable Bar Date shall be (a) forever barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto) and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to or arising from such claim and (b) prohibited from voting to accept or reject any chapter 11 plan filed in these chapter 11 cases, participating in any distribution in these chapter 11 cases on account of such claim, or receiving further notices regarding such claim. Without limiting the foregoing sentence, any creditor asserting a claim

entitled to priority pursuant to section 503(b)(9) of the Bankruptcy Code that fails to file a Proof of Claim in accordance with this Bar Date Order shall not be entitled to any priority treatment on account of such claim, regardless of whether such claim is identified on the Schedules as not contingent, not disputed, and liquidated. Such entity shall not be treated as a creditor with respect to such claim for any purpose in these chapter 11 cases.

VIII. Miscellaneous

19. Notwithstanding anything to the contrary in this Bar Date Order, any provision of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, any order of this Court, any Proof of Claim Form or any Bar Date Notice, ACE American Insurance Company, on its own behalf and on behalf of all of its U.S.-based affiliates and successors (collectively, and solely in their capacities as insurers, the “ACE Companies”), and Federal Insurance Company, on its own behalf and on behalf of all of its U.S.-based affiliates and successors (collectively, and solely in their capacities as insurers, the “Chubb Companies”), may each file a single consolidated Proof of Claim (collectively, the “Consolidated Claims”) in the chapter 11 case of IEH Auto Parts Holding LLC, Case No. 23-90054 (the “Lead Case”), which shall be deemed filed by each of the ACE Companies and each of the Chubb Companies, respectively, not only in the Lead Case, but also in the chapter 11 case of each of the Debtors. Nothing contained in this paragraph shall be construed as a waiver or modification of any rights, claims or defenses, including, without limitation, the right of the ACE Companies or the Chubb Companies to (a) assert joint and several liability against some or all of the Debtors, (b) modify the Debtor(s) against which the Consolidated Claims are asserted, or (c) amend the amount or nature of the Consolidated Claims; *provided, however*, that the Consolidated Claims shall not be disallowed, reduced or expunged solely on the basis that the Consolidated Claims are filed (i) only in the Lead Case and only against IEH Auto Parts Holding LLC and/or (ii) only by either ACE American Insurance Company or Federal Insurance Company

(instead of by each of the ACE Companies or each of the Chubb Companies, respectively); *provided further* that to the extent that the ACE Companies and/or the Chubb Companies elect to vote and/or opt-in (or opt-out) of any releases in connection with any chapter 11 plan filed by the Debtors, ACE American Insurance Company, on its own behalf and on behalf of all of the ACE Companies, and Federal Insurance Company, on its own behalf and on behalf of all of the Chubb Companies, may each submit a single consolidated ballot and the elections in both or either of such consolidated ballots shall be deemed to apply to each of the ACE Companies and each of the Chubb Companies, respectively.

20. The Debtors are authorized to take all actions necessary or appropriate to effectuate the relief granted pursuant to this Bar Date Order in accordance with the Motion.

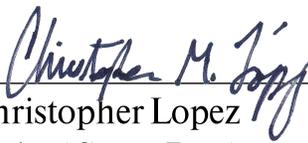
21. The terms and conditions of this Bar Date Order shall be immediately effective and enforceable upon entry of this Bar Date Order.

22. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Bankruptcy Local Rules are satisfied by such notice.

23. All time periods set forth in this Bar Date Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

19. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Bar Date Order.

Signed: March 13, 2023



Christopher Lopez
United States Bankruptcy Judge