

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

In re:

IEH AUTO PARTS HOLDING, LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-90054 (CML)

(Jointly Administered)

**MOTION OF ENVIRONMENTAL MANAGEMENT, INC. FOR  
ALLOWANCE AND PAYMENT OF ADMINISTRATIVE EXPENSE CLAIM**

**If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one days from the date this motion was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this motion was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.**

Environmental Management, Inc. (“EMI”), by and through its undersigned counsel, submits this motion (the “Motion”) requesting the Court to enter an order allowing and directing the immediate payment of the EMI Administrative Claim (defined below). In support, EMI respectfully submits the following:

**BACKGROUND**

**A. The Bankruptcy Proceeding**

1. On January 31, 2023 (the “Petition Date”), the Debtors filed voluntary chapter 11 petitions in the United States Bankruptcy Court for the Southern District of Texas (the “Court”).

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<sup>1</sup> 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. On June 16, 2023, the Court entered its *Order Confirming 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* [Docket No. 749], which confirmed 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* (the “Plan”) [Docket No. 738].

3. On October 6, 2023, the Debtors filed their *Notice of (I) Entry of Confirmation Order, (II) Occurrence of the Effective Date, and (III) Related Bar Dates* (the “Notice of Effective Date”) [Docket No. 992]. The Notice of Effective Date provided, among other things, that the effective date of the Plan was October 6, 2022 (the “Effective Date”), and that all requests for payment of Administrative Claims (other than certain Professional Fee Claims) must be filed within thirty days (30) of the Effective Date – *i.e.*, November 6, 2023.

#### **B. The EMI Contracts with Debtors**

4. EMI is party to at least two contracts with the Debtors, including, without limitation, the following:

- The pre-petition certain Emergency Response Service Agreement, dated as of February 7, 2022, as amended, supplemented, or modified from time to time, by and among EMI and Debtor IEH Auto Parts, LLC (the “Service Agreement”); and
- That post-petition Trade Agreement, effective as of March 1, 2023, by and among EMI and Debtor IEH Auto Parts Holding, LLC (the “Trade Agreement”), entered into pursuant to the bankruptcy court’s Vendors Order (as defined in the Trade Agreement)

(together the Service Agreement, Trade Agreement, any other contracts or agreements between EMI and the Debtors, are collectively the “EMI Contracts”).

5. As reflected in EMI’s proofs of claim filed in the Debtors’ chapter 11 cases, EMI possesses, among other things, liquidated, prepetition claims against the Debtors under the EMI

Contracts for services relating to the removal of hazardous and non-hazardous waste materials and site decontamination (the “Services”) rendered prior to the Petition. *See* Proof of Claim No. 590.

6. Moreover, following the Petition Date and continuing during the Chapter 11 Cases, EMI continued to provide certain Services to Debtors under the EMI Contracts, incurring post-petition expenses.

### **RELIEF REQUESTED**

7. EMI respectfully requests that this Court enter an order that allows a claim in the amount of **\$11,996.88** (the “EMI Administrative Expense Claim”) as an administrative expense claim for the post-petition Services rendered pursuant to Sections 503(b)(1)(A) and 507(a)(2) of the Bankruptcy Code, and that requires immediate payment thereof.

8. Section 503(b) of the Bankruptcy Code provides, in pertinent part, that allowed administrative expense claims exist for the “actual, necessary costs and expenses of preserving the estate . . . .” 11 U.S.C. § 503(b)(1)(A). Section 507(a) of the Bankruptcy Code provides that administrative expense claims that are allowed under section 503(b) of the Bankruptcy Code have second priority. 11 U.S.C. § 507(a)(2).

9. “The Bankruptcy Code provides that ‘the actual, necessary costs and expenses of preserving the estate’ are characterized as administrative expenses . . . entitled to priority over the claims of other unsecured creditors.” *Matter of H.L.S. Energy Co., Inc.*, 151 F.3d 434, 437 (5th Cir. 1998) (citing 11 U.S.C. § 503(b)(1)(A)).

10. The EMI Administrative Expense Claim is entitled to administrative expense priority pursuant to sections 503(b)(1)(A) and 507(a)(2) of the Bankruptcy Code because the claim was incurred by the Debtors’ estates after the Petition Date.

11. The Debtors and EMI have been working cooperatively, and in good faith, to resolve this dispute. However, at the time of filing this Motion, EMI has still not received payment for the Services incurred post-petition. EMI will continue in discussions with the Debtors and will supplement or withdraw this Motion upon final payment.

12. Accordingly, EMI files the Motion out of an abundance of caution as the parties continue to work to settle and resolve the missing payment. EMI appreciates the cooperation shown to this point by the Debtors and their counsel.

13. Furthermore, EMI reserves all rights to supplement or amend this Motion and to raise additional grounds for the relief requested. EMI further reserves all rights and remedies in this matter, including, but not limited to, the treatment and enforcement of its contracts. Nothing in this Motion should be construed as a waiver of any of EMI's rights and/or defenses.

#### **CONCLUSION**

WHEREFORE, EMI respectfully requests that this Court enter an order that (i) allows the EMI Administrative Expense Claim as an administrative expense priority claim pursuant to sections 503(b)(1)(A) and 507(a)(2) of the Bankruptcy Code, (ii) compels the Debtors to pay the EMI Administrative Expense Claim in full within ten (10) days of the date of an order entered hereon, and (iii) grants EMI such other and further relief as is just and equitable.

*[Signature Page to Follow]*

DATED: November 3, 2023

Respectfully submitted by:

*/s/ Stephen A. Jones*

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**CERTIFICATE OF SERVICE**

I hereby certify that, on November 3, 2023, a true and correct copy of the foregoing was filed and served electronically via the Court's CM/ECF System upon those who are registered to receive electronic notice. Additionally, in accordance with the Procedures for Complex Cases in the Southern District of Texas, those parties listed on the consolidated master service list that have not requested service by CM/ECF have been served by e-mail or regular mail as noted on the attached master service list.

*/s/ Stephen A. Jones*

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

In re:

IEH AUTO PARTS HOLDING, LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 23-90054 (CML)

(Jointly Administered)

**ORDER GRANTING MOTION OF ENVIRONMENTAL MANAGEMENT, INC. FOR  
ALLOWANCE AND PAYMENT OF ADMINISTRATIVE EXPENSE CLAIM**

Upon consideration of *Motion of Environmental Management, Inc. for Allowance and Payment of Administrative Expense Claim* (the “Motion”); and this Court having jurisdiction over this matter, and this Court having found that sufficient notice of the Motion was given by Environmental Management, Inc. (“EMI”); and this Court having reviewed the Motion and all responses thereto, if any, including all documents submitted therewith; and this Court having determined that the legal and factual bases set forth in the Motion 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 hereby

**ORDERED, ADJUDGED AND DECREED THAT:**

1. The Motion is granted as set forth herein;

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<sup>1</sup> 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. EMI's administrative expense claim pursuant to Sections 503(b)(1)(A) and 507(a)(2) of the Bankruptcy Code is hereby allowed in the amount of \$11,996.88 (the "EMI Administrative Expense Claim");

3. The Debtors shall, within ten (10) business days of entry of this Order, tender the full amount of the EMI Administrative Expense Claim to EMI; and

4. This Court shall retain exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

SIGNED: \_\_\_\_\_, 2023

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CHRISTOPHER M. LOPEZ  
UNITED STATES BANKRUPTCY JUDGE