

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

In re:
IEH AUTO PARTS HOLDING LLC, et al.,1
Debtors.
Chapter 11
Case No. 23-90054 (CML)
(Jointly Administered)

SUMMARY COVER SHEET TO FTI CONSULTING, INC.'S FIRST AND FINAL FEE APPLICATION FOR ALLOWANCE AN PAYMENT OF FEES AND EXPENSES AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM FEBRUARY 17, 2023 THROUGH OCTOBER 6, 2023

Table with 3 columns: Name of Applicant, Applicant's Role in Case, Docket No. of Employment Order(s), Interim/Final Application, Beginning Date, End Date, and two text-based rows regarding service necessity.

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.



importance and nature of the issues addressed? Yes	
Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? Yes	
Do expense reimbursements represent actual and necessary expenses incurred? Yes	
Compensation Breakdown for Time Period Covered by this Application	
Total professional fees requested in this Application:	\$959,545.50
Total professional hours covered by this Application:	1,124.6
Average hourly rate for professionals:	\$853.23
Total paraprofessional fees requested in this Application:	\$0.00
Total paraprofessional hours covered by this Application:	0.0
Average hourly rate for paraprofessionals:	N/A
Total fees requested in this Application:	\$959,545.50
Total expense reimbursements requested in this Application:	\$1,510.44
Total fees and expenses requested in this Application:	\$961,055.94
Total fees and expenses awarded in all prior Applications:	N/A
<p>Plan Status: On June 16, 2023, the Court entered its <i>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</i> [Docket No. 749]. The Plan became effective on October 6, 2023 [Docket No. 922].</p>	
<p>Primary Benefits: FTI represented the Committee as a financial advisor during the Application Period, advising the Committee on a variety of bankruptcy matters.</p> <p>During the Application Period, FTI (a) analyzed the Debtors' DIP financing and thirteen-week cash flow forecasts in order to keep the Committee apprised of Debtors' cash management; (b) investigated the Debtors' historical transactions and pre-petition financing as part of its analysis of potential causes of action in preparation for mediation with the Debtors; (c) assisted in the consummation of sales of the Debtors' assets, and (d) ultimately, FTI assisted the Committee in successfully negotiating a Plan settlement between the UCC, the Debtors, and the Debtors' DIP lender, resulting in significant general unsecured creditors' recoveries and ensuring payment of administrative and priority claims.</p>	

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)

FTI CONSULTING, INC.’S FIRST AND FINAL FEE APPLICATION FOR ALLOWANCE AND PAYMENT OF FEES AND EXPENSES AS FINANCIAL ADVISOR TO OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR THE PERIOD FROM FEBRUARY 17, 2023 THROUGH OCTOBER 6, 2023

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 application 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 application was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

FTI Consulting, Inc. (“FTI”), financial advisor to the Official Committee of Unsecured Creditors (the “Committee”), hereby submits its *First and Final Fee Application for Allowance and Payment of Fees and Expenses as Financial Advisor to the Official Committee of Unsecured Creditors for the Period February 17, 2023 Through October 6, 2023* (the “Application”) for allowance of compensation for professional services provided in the total amount of \$959,545.50 and reimbursement of actual and necessary expenses in the total amount of \$1,510.44 that FTI incurred for the period from

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.

February 15, 2023 through October 6, 2023 (the “Application Period”). In support of this Application, FTI states as follows:

I. JURISDICTION

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). The Debtors confirm their consent to entry of a final order.

2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief requested herein are §§ 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”), Rule 2016-1 of the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Local Rules”).

II. RELIEF REQUESTED

4. FTI requests that the Court allow on a final basis FTI’s compensation for professional services rendered during the Application Period in the total amount of \$959,545.50 and reimbursement of actual and necessary expenses incurred by FTI in the total amount of \$1,510.44.

III. PROCEDURAL BACKGROUND

5. On January 31, 2023 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Court ordered these cases to be jointly administered on February 1, 2023 [Docket No. 25]. A description of the background of the Debtors and the events leading up to the filing of

the voluntary petitions by the Debtors is provided in the *Declaration Michael Neyrey in Support of Debtors' Chapter 11 Petitions and First Day Motions* [Docket No. 24] (the “First Day Declaration”).

6. On February 14, 2023, the Office of the United States Trustee for Region 7 (the “U.S. Trustee”) appointed an Official Committee of Unsecured Creditors (the “Committee”) [Docket No. 99].

7. On June 16, 2023, the Court entered an order [Docket No. 749] (the “Confirmation 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. 738] (the “Plan”).

IV. THE COMMITTEE’S RETENTION OF FTI

8. On April 27, 2023, the Court entered its *Order Authorizing the Retention and Employment of FTI Consulting, Inc. as Financial Advisor for the Official Committee of Unsecured Creditors* [Docket No. 428] (the “Retention Order”).

V. COMPLIANCE WITH INTERIM COMPENSATION ORDER

A. Fees Incurred During the Application Period.

9. On March 27, 2023, the Court entered the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals* (the “Interim Compensation Order”) [Docket No. 264], setting forth the procedures for Court-approved professionals, including FTI, to serve monthly fee statements (each, a “Monthly Fee Statement” and collectively, the “Monthly Fee Statements”) on certain parties that include a detailed statement of services rendered and expenses incurred by each professional for that particular month.

10. FTI filed the following Monthly Fee Statements during the Application Period:

- (i) *First Monthly Fee Statement of FTI Consulting, Inc., for Compensation for Services and Reimbursement of Expenses as Financial Advisor to the Official Committee of Unsecured Creditors for the Period from February 17, 2023 Through March 31, 2023 (the “First Monthly Fee Statement”) [Docket No. 430];*
- (ii) *Second Monthly Fee Statement of FTI Consulting, Inc., for Compensation for Services and Reimbursement of Expenses as Financial Advisor to the Official Committee of Unsecured Creditors for the Period from April 1, 2023 Through April 30, 2023 (the “Second Monthly Fee Statement”) [Docket No. 532];*
- (iii) *Third Monthly Fee Statement of FTI Consulting, Inc., for Compensation for Services and Reimbursement of Expenses as Financial Advisor to the Official Committee of Unsecured Creditors for the Period from May 1, 2023 Through May 31, 2023 (the “Third Monthly Fee Statement”) [Docket No. 693]; and*
- (iv) *Fourth Monthly Fee Statement of FTI Consulting, Inc., for Compensation for Services and Reimbursement of Expenses as Financial Advisor to the Official Committee of Unsecured Creditors for the Period from June 1, 2023 Through June 30, 2023 (the “Fourth Monthly Fee Statement”) [Docket No. 889].*

11. Pursuant to the Interim Compensation Order, FTI was entitled to receive payment of 80% of its requested fees and 100% of its requested expenses for services rendered for the Application Period through each Monthly Fee Statement. FTI additionally incurred \$3,230.00 of fees and \$25.90 of expenses in the period of July 1, 2023 to October 6, 2023, which were not included in a monthly fee statement. The following chart contains a summary of amounts FTI requested pursuant to the Interim Compensation Order during this Application Period, together with amounts paid, and additional fees incurred by FTI, not included in a monthly fee statement:

Fee Statement Application Period	Date Filed	Amount Requested	Date Paid	Amount Outstanding
First Monthly Fee Statement 2/17/2023 – 3/31/2023	4/27/2023	\$330,489.20 (80% of \$413,078.50 + 100% of \$26.40 in expenses)	6/6/2023	\$82,615.70
Second Monthly Fee Statement 4/1/2023 – 4/30/23	5/16/2023	\$312,584.62 (80% of \$390,504.00 + 100% of \$181.42 in expenses)	6/6/2023	\$78,100.80
Third Monthly Fee Statement 5/1/2023 – 5/31/2023	6/13/2023	\$96,706.80 (80% of \$120,883.60 + 100% of \$54.10 in expenses)	8/4/2023	\$24,176.80
Fourth Monthly Fee Statement 6/1/2023 – 6/30/2023	7/11/2023	\$26,702.22 (80% of \$31,849.50 + 100% of \$1,222.62 in expenses)	10/3/2023	\$6,369.90
Unbilled Fees Incurred 7/1/2023 – 8/9/2023	N/A	\$3,230.00 in fees and \$25.90 in expenses	N/A	\$3,255.90
TOTAL DUE AS OF FILING OF APPLICATION:				\$194,519.10

B. Expenses Incurred During the Application Period.

12. Attached hereto as **Exhibit D** is a summary of expenses incurred during the Application Period. **Exhibit D** details the total amount of reimbursement sought with respect to each category of expenses. Attached hereto as **Exhibit E** is a detailed summary of all expenses incurred during the Application Period.

VI. PROFESSIONAL SERVICES PROVIDED BY FTI TO THE COMMITTEE

13. During the Application Period, FTI provided extensive and important professional services to the Committee in connection with these chapter 11 cases. Attached hereto as **Exhibit A** is a summary of fees incurred and hours expended during the Application Period by professionals, including, among other things, each person's applicable rate.
14. The following is a summary, by matter category, of the primary professional services FTI rendered during this Application Period. A summary chart of fees related to each matter category is attached hereto as **Exhibit B**.
 - (a) **Current Operating Results & Events: Fees: \$25,685.00; Hours: 26.9.** During the Application Period, FTI professionals reviewed and analyzed the Debtors' latest provided financial information and operating results in order to stay apprised of updates in the case. FTI professionals prepared summaries of data received from the Debtors in order to communicate case updates to the Committee.
 - (b) **Cash & Liquidity Analysis: Fees: \$68,936.50; Hours: 105.6.** During the Application Period, FTI professionals reviewed and analyzed the Debtors' thirteen-week cash flow forecasts and actual cash flow results in order to assess variances from the budget. FTI professionals participated in numerous calls with Triple P RTS, LCC ("Portage"), the Debtors' financial advisor, in order to obtain explanations for budget to actual variances and request further information related to the Debtors' cash flows. FTI professionals additionally prepared reports to keep the Committee apprised of cash flow updates.
 - (c) **Financing Matters (DIP, Exit, Other): Fees: \$88,920.00; Hours: 113.6.** During the Application Period, FTI professionals reviewed and analyzed the terms of the Debtors' DIP financing and other related issues. FTI professionals prepared analysis for the Committee to benchmark the proposed facility's pricing, assess go forward liquidity, and evaluate

appropriateness and reasonableness.

- (d) **Asset Sales: Fees: \$100,695.00; Hours: 78.0.** During the Application Period, FTI professionals analyzed the proposed buyers list and indications of interest for sales of the Debtors' property interests. FTI professionals additionally reviewed and worked with Counsel to modify the terms of the *Debtors' Motion for Entry of an Order (I) Approving the Bid Procedures, (II) Approving the Sale of the Debtors' Assets Free and Clear, and (III) Granting Related Relief* [Docket No. 96] ("Bid Procedures Motion"). During the Application Period, FTI professionals participated in numerous meetings with Portage and Lincoln International LCC ("Lincoln"), the Debtors' investment banker, to discuss updates to the marketing process for the sale of the Debtors' assets and issues regarding the bidding process. FTI professionals attended the auction to facilitate the sale of the Debtors' assets, assess various bid proposals, and monitor the status of the closing of sales.
- (e) **Analysis of Business Plan: Fees: \$85,040; Hours: 89.5.** During the Application Period, FTI professionals analyzed the Debtors' various business plans and provided data related to the historical performance of the Debtors' store locations and distribution centers. FTI professionals prepared numerous presentations to the Committee to provide the Committee with detailed analyses of the Debtors' business plans and store operations.
- (f) **Analysis of Claims/Liabilities Subject to Compromise: Fees: \$76,118.50; Hours: 125.3.** During the Application Period, FTI professionals analyzed the Debtors' scheduled claims and filed proofs of claims in order to understand the claims pool and conducted claim reconciliation analysis to investigate differences in scheduled and filed claim amounts. FTI professionals additionally assisted in the preparation of omnibus objections to certain filed claims.
- (g) **POR & DS – Analysis, Negotiation and Formulation: Fees: \$132,410.50; Hours: 132.9.**

FTI professionals participated in mediation discussions with the Debtors in order to negotiate the terms of the Plan settlement and facilitate the filing of the Debtors' Plan and Disclosure Statement.

(h) Potential Avoidance Actions & Litigation Matters: Fees: \$230,655.00; Hours: 274.5.

During the Application Period, FTI professionals investigated documents provided by the Debtors related to pre-petition financing, historical financial statements, and other financial records. FTI professionals additionally participated in meetings with Kane Russell Coleman Logan PC ("Counsel") to discuss updates to the investigation process. Based on investigative research, FTI professionals prepared materials for the deposition of officers of the Debtors and prepared materials for mediation with the Debtors on the Plan settlement, during the Application Period.

(i) General Meetings with Committee & Committee Counsel: Fees: \$45,280.50; Hours: 39.4.

During the Application Period, FTI professionals participated in numerous meetings with Counsel to discuss case issues related to the Debtors' DIP financing, the Debtors' sale process, updates to investigations for potential recovery actions, preparation for the mediation with the Debtors, and other various matters related to the bankruptcy proceeding. FTI professionals and Counsel additionally attended numerous meetings with the Committee in order to keep the Committee apprised of the aforementioned case issues.

VII. COMPENSATION REQUESTED

FTI seeks approval of \$959,545.50 in fees and \$1,510.44 in expenses.

In support of this Application, attached are the following exhibits:

- **Exhibit A** consists of a summary of FTI professionals who performed services during the Application Period, which provides information about these professionals, including their title, respective billing rates, and total number of hours worked during the Application Period.

- **Exhibit B** is a schedule of the number of hours expended and fees incurred (on an aggregate basis) by FTI professionals during the Application Period with respect to each of the project categories established by FTI in accordance with its internal billing procedures.
- **Exhibit C** consists of FTI's detailed time records for the Application Period and provides a daily breakdown of the time spent by each professional on each day.
- **Exhibit D** consists of a summary of expenses for which FTI is seeking reimbursement.
- **Exhibit E** provides an itemization of each expense within each category.

VIII. CONCLUSION

FTI requests that this Court enter an order (a) granting final allowance and approval of compensation for professional services rendered during the Application Period in the total amount of \$959,545.50, and reimbursement of actual and necessary expenses incurred by FTI during the Application Period in the amount of \$1,510.44, (b) authorizing the Debtors to pay the fees and expenses as requested, and (c) granting such other and further relief as is just and proper.

Dated: November 6, 2023

Respectfully submitted,

By: /s/ Matthew Diaz
Matthew Diaz
1166 Avenue of the Americas
New York, NY 10036
Telephone: 212-499-3611
E-mail: matt.diaz@fticonsulting.com

*Financial Advisor for the Official Committee of
Unsecured Creditors*

CERTIFICATE OF SERVICE

I hereby certify that on the 6th day of November, 2023, a copy of the foregoing was served via the Court's ECF system upon all parties receiving notice through same.

/s/ Matthew Diaz
Matthew Diaz

EXHIBIT A
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
SUMMARY OF HOURS BY PROFESSIONAL
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Professional	Position	Billing Rate	Total Hours	Total Fees
Diaz, Matthew	Senior Managing Director	\$1,325	160.1	\$212,132.50
Zucker, Clifford	Senior Managing Director	1,325	129.3	171,322.50
Joffe, Steven	Senior Managing Director	1,325	2.4	3,180.00
Nelson, Cynthia	Senior Managing Director	1,250	1.2	1,500.00
Schleeter, Timothy	Senior Managing Director	1,125	25.1	28,237.50
Zhuang, Zheng	Managing Director	1,055	3.0	3,165.00
Eldred, John	Managing Director	965	100.4	96,886.00
Brett, Emily	Director	925	59.0	54,575.00
Taylor, Brian ¹	Managing Director	929	34.0	31,575.50
Gruber, Jacob ¹	Director	800	191.4	153,078.50
Steele, Benjamin	Senior Director	800	35.4	28,320.00
Faloye, Oluwadolun	Senior Consultant	570	28.9	16,473.00
Park, Jacob	Senior Consultant	565	1.6	904.00
Sveen, Andrew	Consultant	475	319.2	151,620.00
Nachmias, Sofia	Consultant	475	6.9	3,277.50
Kang, Nicholas	Consultant	395	17.8	7,031.00
Hellmund-Mora, Marili	Manager	325	8.9	2,892.50
SUBTOTAL			1,124.6	\$966,170.50
Less: 50% discount for non-working travel time				(6,625.00)
GRAND TOTAL			1,124.6	\$959,545.50

¹ In April 2023, Brian Taylor's billing rate changed from \$880 to \$935 and Jacob Gruber's billing rate changed from \$750 to \$835. The rates shown on Exhibit A are the blended rates.

EXHIBIT B
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
SUMMARY OF HOURS BY TASK
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Code	Task Description	Total Hours	Total Fees
1	Current Operating Results & Events	26.9	\$25,685.00
2	Cash & Liquidity Analysis	105.6	68,936.50
3	Financing Matters (DIP, Exit, Other)	113.6	88,920.00
4	Trade Vendor Issues	1.1	1,457.50
5	Real Estate Issues	36.1	29,247.50
6	Asset Sales	78.0	100,695.00
7	Analysis of Business Plan	89.5	85,040.00
10	Analysis of Tax Issues	2.4	3,180.00
11	Prepare for and Attendance at Court Hearings	7.6	9,815.00
12	Analysis of SOFAs & SOALs	10.8	8,105.00
13	Analysis of Other Miscellaneous Motions	12.8	10,251.00
14	Analysis of Claims/Liabilities Subject to Compromise	125.3	76,118.50
15	Analysis of Interco. Claims, Related Party Transactions	6.9	5,175.00
16	POR & DS - Analysis, Negotiation and Formulation	132.9	132,410.50
18	Potential Avoidance Actions & Litigation Matters	274.5	230,655.00
19	Case Management	4.9	4,047.50
20	General Meeting with Debtor & Debtors' Professionals	7.4	7,112.00
21	General Meetings with Committee & Committee Counsel	39.4	45,280.50
22	Meetings with Other Parties	0.3	397.50
23	Firm Retention	7.1	4,430.00
24	Preparation of Fee Application	31.5	15,961.50
25	Travel Time	10.0	13,250.00
SUBTOTAL		1,124.6	\$966,170.50
Less: 50% discount for non-working travel time			(6,625.00)
GRAND TOTAL		1,124.6	\$959,545.50

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
1	2/18/2023	Diaz, Matthew	1.1	Review Debtors' financial information in the data room.
1	2/20/2023	Zucker, Clifford	0.5	Review comments to report to Committee on current operating results.
1	2/21/2023	Zucker, Clifford	0.3	Summarize list of deliverables for UCC re: sale process.
1	2/24/2023	Sveen, Andrew	0.5	Review and summarize key case updates and correspond with FTI team.
1	2/27/2023	Sveen, Andrew	0.3	Review new court filings and correspond with FTI team.
1	2/28/2023	Sveen, Andrew	0.3	Review docket and news updates and correspond with FTI team.
1	3/3/2023	Gruber, Jacob	1.1	Review Committee presentation on cash flows and business plan.
1	3/3/2023	Sveen, Andrew	0.4	Review updates to data room and docket and correspond with FTI team.
1	3/3/2023	Sveen, Andrew	0.6	Review case updates and correspond with FTI team.
1	3/3/2023	Sveen, Andrew	0.3	Review and organize new files in data room.
1	3/3/2023	Zucker, Clifford	0.4	Analyze Debtors' latest budget to actual results.
1	3/3/2023	Zucker, Clifford	0.7	Review and analyze store level profit and loss statements.
1	3/6/2023	Diaz, Matthew	0.3	Review Lincoln retention motion and related proposed fee structure.
1	3/6/2023	Sveen, Andrew	0.3	Review new case filings and correspond with FTI team.
1	3/7/2023	Diaz, Matthew	0.6	Review financial exhibits to the letter to the Board of Directors of the Debtors' business.
1	3/7/2023	Gruber, Jacob	0.4	Review updates to the latest draft of the Committee Presentation.
1	3/7/2023	Sveen, Andrew	0.3	Review uploads to the Debtors' data room and correspond with FTI team.
1	3/8/2023	Diaz, Matthew	0.5	Review updated exhibits for the letter to the Board of Directors of the Debtors' business.
1	3/8/2023	Sveen, Andrew	0.5	Review updates to the Debtors' data room and correspond with FTI team.
1	3/8/2023	Zucker, Clifford	0.5	Review comments to letter to Debtors on administrative insolvency concerns.
1	3/9/2023	Sveen, Andrew	0.5	Review Debtors' case filings and correspond with FTI team.
1	3/10/2023	Sveen, Andrew	0.3	Review data room and docket updates and correspond with FTI team.
1	3/10/2023	Zucker, Clifford	0.7	Review comments to report to UCC on business plan and operations.
1	3/13/2023	Diaz, Matthew	0.5	Call with Portage to discuss recent issues with certain bank related to the Debtors.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
1	3/13/2023	Sveen, Andrew	0.2	Correspond with FTI team to keep them apprised of recent data received from Debtors.
1	3/14/2023	Zucker, Clifford	0.5	Review comments to financial report to UCC.
1	3/21/2023	Sveen, Andrew	0.2	Review updated data from Debtors and correspond with FTI team.
1	3/22/2023	Sveen, Andrew	0.3	Review updated data from Debtors and correspond with FTI team.
1	3/22/2023	Zucker, Clifford	0.7	Review updated analysis of Debtors' inventory.
1	3/23/2023	Sveen, Andrew	0.2	Review updated data from Debtors and correspond with FTI team.
1	3/24/2023	Sveen, Andrew	0.3	Review updated data from Debtors and correspond with FTI team.
1	3/27/2023	Sveen, Andrew	0.3	Review updated data from Debtors and correspond with FTI team.
1	3/27/2023	Sveen, Andrew	2.5	Prepare document review of documents received from Debtors.
1	3/28/2023	Sveen, Andrew	0.3	Review updated data and docket filings from Debtors and correspond with FTI team.
1	3/29/2023	Sveen, Andrew	0.3	Review updates to the data room and correspond with FTI team.
1	3/29/2023	Zucker, Clifford	0.3	Review comments to financial report to Committee.
1	3/29/2023	Zucker, Clifford	0.5	Review and analyze Debtors' 2021 monthly balance sheets.
1	3/29/2023	Zucker, Clifford	0.6	Review Debtors' 2022 monthly balance sheets.
1	4/4/2023	Diaz, Matthew	0.5	Review inventory appraisal report provided by the Debtors.
1	4/4/2023	Diaz, Matthew	0.6	Review Debtors' filed February and March operating reports.
1	4/4/2023	Sveen, Andrew	0.6	Prepare daily update consolidating new data files and court filings.
1	4/4/2023	Zucker, Clifford	0.7	Analyze filed February monthly operating reports.
1	4/4/2023	Zucker, Clifford	0.5	Review Debtors' inventory appraisal report.
1	4/4/2023	Zucker, Clifford	0.8	Review and analyze January monthly operating reports.
1	4/5/2023	Zucker, Clifford	0.5	Analyze report to the Committee on Debtors' operations.
1	4/7/2023	Diaz, Matthew	0.5	Review the Debtors' inventory obsolescence analysis.
1	4/7/2023	Diaz, Matthew	0.4	Review the Debtors' filed January and February monthly operating reports.
1	4/10/2023	Sveen, Andrew	0.3	Prepare summary of recent filings and case updates.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
1	4/10/2023	Zucker, Clifford	0.6	Review and analyze business update report on Debtors' operations.
1	4/11/2023	Diaz, Matthew	0.9	Review the updated due diligence list to send to Debtors.
1	4/11/2023	Sveen, Andrew	0.3	Prepare summary of Debtors' updated filings and data uploads.
1	4/27/2023	Sveen, Andrew	0.6	Review Debtors' latest filings.
1 Total			26.9	
2	2/22/2023	Zucker, Clifford	0.3	Review cash flow budget to actual variance for the most recent reporting period.
2	2/23/2023	Diaz, Matthew	0.5	Participate in a call with Portage re: current cash flow results.
2	2/23/2023	Gruber, Jacob	0.6	Review latest cash flow forecast provided by Portage.
2	2/24/2023	Diaz, Matthew	0.5	Review Debtors' budget to actual results and current financial activity.
2	2/24/2023	Diaz, Matthew	0.7	Participate in a call with Portage to discuss current operating results.
2	2/24/2023	Gruber, Jacob	1.0	Call with FTI Team and Portage regarding cash flow forecast, accounts receivable, and accounts payable.
2	2/24/2023	Sveen, Andrew	1.0	Participate in meeting with Portage to discuss cash flow reporting.
2	2/24/2023	Gruber, Jacob	0.6	Develop agenda and questions for meeting regarding cash flows with Portage.
2	3/1/2023	Gruber, Jacob	0.5	Develop initial outline for Committee presentation on updated budget forecast.
2	3/3/2023	Diaz, Matthew	0.8	Participate in a call with Portage re: the budget to actual results and new budget.
2	3/3/2023	Sveen, Andrew	0.8	Call with Portage to discuss cash flow updates and budget to actuals for the most recent week.
2	3/3/2023	Gruber, Jacob	0.7	Attend call with Portage to discuss most recent budget forecast.
2	3/3/2023	Sveen, Andrew	0.4	Summarize critical vendor payments for the case to date.
2	3/3/2023	Sveen, Andrew	2.1	Prepare budget to actuals report for week ending February 26th to provide to the Committee.
2	3/3/2023	Sveen, Andrew	0.4	Continue to prepare the cash flow update presentation to the Committee.
2	3/3/2023	Sveen, Andrew	0.6	Revise process of budget to actuals analysis.
2	3/3/2023	Sveen, Andrew	0.9	Continue to prepare budget to actuals for week ending February 26th.
2	3/5/2023	Sveen, Andrew	3.1	Revise presentation to the Committee prepared on 3/3/23.
2	3/6/2023	Diaz, Matthew	1.5	Participate in a call with the Committee's and the Debtors' advisors to discuss the cash flow budget.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
2	3/6/2023	Diaz, Matthew	0.3	Participate in a call with Counsel to discuss issues with the Debtors' newly proposed budget forecast.
2	3/6/2023	Sveen, Andrew	1.5	Participate in call with Debtors' and UCC advisors to discuss cash flow and DIP budget variance.
2	3/6/2023	Sveen, Andrew	3.2	Draft letter to the Debtors' Board of Directors requesting revision of the DIP budget.
2	3/6/2023	Sveen, Andrew	3.0	Revise presentation to the Committee including cash flow updates.
2	3/6/2023	Sveen, Andrew	0.5	Discuss DIP budget issues with FTI team.
2	3/6/2023	Sveen, Andrew	0.4	Prepare for discussion with Debtors' and UCC advisors on cash flow and DIP budget variance.
2	3/7/2023	Gruber, Jacob	0.7	Call with FTI Team on Committee Presentation re: cash flow updates.
2	3/7/2023	Sveen, Andrew	0.8	Participate in weekly internal call with FTI team to review cash flow presentation to the Committee.
2	3/7/2023	Faloye, Oluwadotun	0.4	Review the most recent budget to actual report provided by the Debtors.
2	3/7/2023	Zucker, Clifford	0.7	Call with team on business plan review to incorporate into UCC presentation.
2	3/7/2023	Gruber, Jacob	0.8	Attend meeting with team to discuss updates to Debtors' business plan.
2	3/7/2023	Gruber, Jacob	0.9	Review Committee presentation on cash flows performance.
2	3/7/2023	Sveen, Andrew	2.0	Continue to draft letter to the Debtors' board requesting revision of the DIP budget.
2	3/7/2023	Sveen, Andrew	0.5	Revise letter to the board of the Debtors' company requesting revision of the DIP budget.
2	3/7/2023	Sveen, Andrew	0.8	Prepare summary of Lincoln's fee structure for presentation to the Committee.
2	3/8/2023	Zucker, Clifford	0.6	Review and analyze capital expenditures schedules provided by the Debtors.
2	3/8/2023	Diaz, Matthew	0.5	Call with Portage on the updated cash flow analysis.
2	3/8/2023	Gruber, Jacob	0.3	Review letter to the Board of Directors of the Debtors re: DIP budget issues and associated materials.
2	3/8/2023	Gruber, Jacob	1.2	Prepare analysis of cash flow forecasts for letter to Debtors' Board of Directors regarding DIP Budget issues.
2	3/8/2023	Gruber, Jacob	0.5	Prepare materials for letter to Debtors' Board of Directors.
2	3/8/2023	Sveen, Andrew	2.0	Revise letter to the Debtors' Board of Directors requesting revision of the DIP budget.
2	3/8/2023	Sveen, Andrew	2.9	Revise analysis of Post-petition AP to incorporate into letter to the Board of Directors of the Debtors' business.
2	3/8/2023	Sveen, Andrew	0.2	Continue to revise analysis of post-petition AP to incorporate into letter to the Board of Directors of the Debtors' company.
2	3/8/2023	Sveen, Andrew	0.9	Revise cash flow and business plan presentation to the Committee.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
2	3/8/2023	Sveen, Andrew	0.6	Discuss materials for letter to Board of Directors of the Debtors with FTI team.
2	3/8/2023	Sveen, Andrew	0.7	Revise materials for letter to Board of Directors of Debtor entity regarding budget issues.
2	3/8/2023	Sveen, Andrew	1.1	Discuss preparation of materials for request for DIP budget revision to the Debtors' Board of Directors.
2	3/8/2023	Zucker, Clifford	0.4	Review post-petition AP build-up.
2	3/9/2023	Zucker, Clifford	0.3	Review red line of letter to Debtors on insolvency.
2	3/9/2023	Gruber, Jacob	0.7	Review updated UCC presentation for latest cash flow information.
2	3/9/2023	Sveen, Andrew	0.2	Review issues with the Debtors' most recent DIP budget forecast.
2	3/9/2023	Sveen, Andrew	0.9	Make revisions to cash flow update presentation to the Committee.
2	3/9/2023	Sveen, Andrew	0.2	Revise post-petition AP analysis.
2	3/9/2023	Sveen, Andrew	0.3	Review covenant testing for DIP budget.
2	3/9/2023	Sveen, Andrew	0.5	Update bridge from prior to current DIP budget.
2	3/9/2023	Gruber, Jacob	0.5	Develop proposed budget for professional fees.
2	3/10/2023	Sveen, Andrew	0.5	Meet with Portage to discuss budget to actuals for the week ending 3/5/2023.
2	3/10/2023	Gruber, Jacob	0.4	Attend call with Portage to discuss budget to actuals reporting.
2	3/10/2023	Zucker, Clifford	0.4	Analyze budget to actual variance reporting for most recent week.
2	3/10/2023	Sveen, Andrew	0.2	Review Lincoln's proposed sale transaction fee structure.
2	3/10/2023	Sveen, Andrew	0.5	Prepare budget to actuals summary for the week ending 3/5/2023.
2	3/10/2023	Sveen, Andrew	0.8	Analyze budget to actuals variance reporting for the week ending 3/5/2023.
2	3/10/2023	Sveen, Andrew	0.9	Prepare for meeting with Portage by preparing diligence questions for the budget to actuals.
2	3/13/2023	Zucker, Clifford	0.4	Review and analyze recent critical vendor activity.
2	3/13/2023	Gruber, Jacob	0.8	Review presentation to Committee on cash flows and liquidity.
2	3/13/2023	Sveen, Andrew	1.1	Execute revisions to the Committee Report for the recent cash flow updates.
2	3/13/2023	Sveen, Andrew	2.2	Continue to revise report including budget and recent cash flow updates.
2	3/13/2023	Diaz, Matthew	0.5	Review the presentation to the Committee with a focus on analysis of the Debtors' revised budget forecast.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
2	3/14/2023	Diaz, Matthew	0.4	Participate in a call with Portage to discuss the cash flow analysis.
2	3/14/2023	Diaz, Matthew	0.5	Review the presentation to the Committee for commentary on the budget forecast.
2	3/16/2023	Gruber, Jacob	0.5	Review the Debtors' weekly variance reporting package on DIP budget and liquidity.
2	3/17/2023	Diaz, Matthew	0.5	Participate in a call with Portage to discuss the weekly cash flow variance analysis.
2	3/17/2023	Gruber, Jacob	0.5	Call with Portage on weekly variance reporting package as of March 17, 2023.
2	3/17/2023	Zucker, Clifford	0.3	Review summary of budget to actuals results for the prior week.
2	3/17/2023	Gruber, Jacob	0.3	Prepare summary of budget to actuals variance and comments on main issues.
2	3/17/2023	Diaz, Matthew	0.3	Review presentation to the Committee re: cash flow updates and variance commentary.
2	3/20/2023	Gruber, Jacob	0.5	Draft list of questions for most recent cash flow results and budget forecast.
2	3/20/2023	Sveen, Andrew	0.5	Review budget to actuals reporting for the week ending 3/12/23.
2	3/20/2023	Sveen, Andrew	0.8	Prepare budget to actuals variance for the week ending 3/12/23.
2	3/20/2023	Sveen, Andrew	0.9	Prepare variance analysis on the cumulative variance between initial budget and actuals.
2	3/20/2023	Sveen, Andrew	0.3	Continue to prepare variance analysis on the cumulative variance between initial budget and actuals.
2	3/21/2023	Gruber, Jacob	0.3	Review post-petition accounts payable presentation.
2	3/21/2023	Sveen, Andrew	0.2	Continue to prepare Committee report on updated cash flow reporting.
2	3/21/2023	Sveen, Andrew	0.2	Update supplement to letter to Debtors' Board of Directors of with most recent AP.
2	3/21/2023	Sveen, Andrew	0.9	Prepare budget to actuals variance for the week ending 3/12/23.
2	3/21/2023	Sveen, Andrew	1.9	Continue to analyze budget to actuals variance for the week ending 3/12/23.
2	3/21/2023	Sveen, Andrew	0.3	Review the analysis of budget to actuals variance for the week ending 3/12/23.
2	3/22/2023	Gruber, Jacob	1.2	Review Committee presentation on cash flows as of March 22, 2023.
2	3/22/2023	Sveen, Andrew	0.3	Update presentation to UCC for budget to actuals for the six weeks ending 3/12/23.
2	3/22/2023	Sveen, Andrew	0.6	Revise presentation to Committee by updating post-petition AP and critical vendors status.
2	3/23/2023	Zucker, Clifford	0.4	Review and analyze cash flow results report to Committee.
2	3/23/2023	Sveen, Andrew	0.3	Create list of key concerns for the budget to actuals and updated budget forecast.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
2	3/23/2023	Zucker, Clifford	0.7	Review pension plan actuarial valuation.
2	3/23/2023	Zucker, Clifford	0.6	Review executive retirement plan actuarial valuation.
2	3/24/2023	Gruber, Jacob	0.3	Call with FTI Team on weekly cash flow report.
2	3/24/2023	Gruber, Jacob	0.4	Call with FTI Team and Portage to discuss weekly cash flow report.
2	3/24/2023	Sveen, Andrew	0.5	Participate in call with Portage to discuss budget to actuals for week ending.
2	3/24/2023	Diaz, Matthew	0.5	Review the cash flow variance report provided by the Debtors for the most recent reporting week.
2	3/24/2023	Gruber, Jacob	0.4	Review variance analysis on budget to actual results from Portage.
2	3/24/2023	Sveen, Andrew	0.4	Analyze and review budget to actuals variance for week ending 3/12/23.
2	3/24/2023	Sveen, Andrew	1.1	Prepare Committee Report with cash flow update for week ending 3/12/23.
2	3/24/2023	Sveen, Andrew	0.3	Continue to analyze and review budget to actuals variance for week ending.
2	3/27/2023	Sveen, Andrew	0.5	Update post-petition AP and finalize report to the Committee.
2	3/28/2023	Sveen, Andrew	1.0	Prepare waterfall bridge from Second Budget to Third Approved Budget.
2	3/28/2023	Sveen, Andrew	1.3	Prepare presentation to the Committee on updated bridge of Second and Third Budget forecasts.
2	3/28/2023	Sveen, Andrew	0.5	Prepare variance analysis from Second to Third Approved Budget.
2	3/28/2023	Sveen, Andrew	2.6	Prepare waterfall bridge from Initial DIP Budget to Third Approved Budget.
2	3/28/2023	Sveen, Andrew	1.0	Prepare summary of Third Approved Budget.
2	3/29/2023	Gruber, Jacob	0.7	Review Committee presentation on cash flows and DIP budget as of March 29, 2023.
2	3/29/2023	Sveen, Andrew	0.4	Finalize Committee Report on budget to actuals for seven weeks ending 3/19/23 and Third Approved Budget.
2	3/29/2023	Sveen, Andrew	0.7	Continue to revise presentation to Committee for updated financial reporting.
2	3/31/2023	Sveen, Andrew	0.5	Attend meeting with Portage to discuss most recent cash flow updates.
2	3/31/2023	Gruber, Jacob	0.5	Call with Portage to discuss weekly cash flow report and budget forecast.
2	3/31/2023	Gruber, Jacob	0.3	Review summary of key takeaways from Portage weekly cash flow call.
2	3/31/2023	Gruber, Jacob	0.4	Review cash flow variance report as of March 31, 2023.
2	3/31/2023	Gruber, Jacob	0.4	Prepare analysis of budget and variance report received from Portage.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
2	3/31/2023	Sveen, Andrew	1.0	Develop presentation to the Committee with updates on budget to actuals for the week ending 3/26/23.
2	3/31/2023	Sveen, Andrew	0.6	Prepare list of questions for Portage on budget to actuals variances.
2	3/31/2023	Sveen, Andrew	0.7	Prepare variance analysis for budget to actuals for the week ending 3/26/23.
2	4/3/2023	Zucker, Clifford	0.5	Analyze Debtors' quarterly cash flow activity.
2	4/5/2023	Sveen, Andrew	0.4	Revise Committee report on cash flow update for week ending 3/26.
2	4/5/2023	Diaz, Matthew	0.5	Review presentation to the Committee on most recent cash flow reporting.
2	4/6/2023	Diaz, Matthew	0.5	Review budget to actuals variance report.
2	4/6/2023	Zucker, Clifford	0.5	Analyze weekly report on Debtors' cash flow operations.
2	4/6/2023	Sveen, Andrew	0.9	Prepare analysis of Debtors' budget to actual reporting for the week ending 4/2/23.
2	4/7/2023	Diaz, Matthew	0.5	Review most recently updated cash flow analysis.
2	4/7/2023	Gruber, Jacob	0.5	Call with Portage on most recent cash flow variance report.
2	4/7/2023	Gruber, Jacob	0.4	Review budget to actuals variance reporting package as of April 7, 2023.
2	4/7/2023	Sveen, Andrew	0.6	Prepare list of questions for Portage on cash flow updates for the week ending 4/2/23.
2	4/7/2023	Sveen, Andrew	0.5	Attend call with Portage to discuss budget to actuals for the week ending 4/2/23.
2	4/7/2023	Sveen, Andrew	1.4	Prepare Committee report with cash flow update for most recent reporting period.
2	4/10/2023	Sveen, Andrew	0.6	Prepare presentation to the Committee re: cash flow update for most recent reporting period.
2	4/11/2023	Sveen, Andrew	0.4	Review presentation to the Committee on cash and liquidity analysis.
2	4/12/2023	Sveen, Andrew	0.4	Revise presentation to the Committee on latest cash flow reporting by adding commentary on key budget to actual variances.
2	4/13/2023	Sveen, Andrew	0.8	Review report on budget to actuals variance for the prior week provided by Portage.
2	4/14/2023	Gruber, Jacob	0.4	Call with Portage and FTI Team on variance analysis as of March 14, 2023.
2	4/14/2023	Gruber, Jacob	0.3	Review budget to actuals variance report as of 4/14/2023.
2	4/14/2023	Sveen, Andrew	1.3	Prepare presentation summarizing most recent budget to actuals.
2	4/14/2023	Sveen, Andrew	0.5	Attend call with Portage to discuss cash flow results for the prior week.
2	4/14/2023	Sveen, Andrew	0.6	Create list of diligence questions for upcoming call on cash flow reporting with Portage.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
2	4/14/2023	Sveen, Andrew	0.4	Supplement summary notes for team on cash flow variance.
2	4/18/2023	Sveen, Andrew	0.4	Prepare summary of professional services for the fee application filing period.
2	4/24/2023	Diaz, Matthew	0.3	Review the variance analysis for the Debtors' most recent cash flow reporting period.
2	4/24/2023	Sveen, Andrew	0.8	Prepare presentation for Committee on budget to actuals for the week ended 4/16/23.
2	4/26/2023	Sveen, Andrew	0.5	Prepare summary of professional fees estimates.
2	4/27/2023	Diaz, Matthew	0.5	Review the cash flow presentation for Debtors' most recent reporting period.
2	4/27/2023	Sveen, Andrew	0.4	Summarize professional fees at the request of Counsel.
2	4/28/2023	Sveen, Andrew	0.5	Review updated cash flow variance report for week ending 4/23.
2	5/5/2023	Sveen, Andrew	0.4	Review cash flow variance report for week ending 4/30.
2 Total			105.6	
3	2/18/2023	Diaz, Matthew	1.9	Review the Debtors' proposed DIP.
3	2/18/2023	Faloye, Oluwadotun	3.2	Prepare updates to UCC presentation on comparison of DIP term sheets and First Day Motions.
3	2/19/2023	Diaz, Matthew	1.6	Review key issues related to the Debtors' proposed DIP.
3	2/19/2023	Gruber, Jacob	2.4	Review summaries of potential DIP providers.
3	2/20/2023	Diaz, Matthew	0.5	Review alternative DIP structures to the Debtors' DIP.
3	2/20/2023	Faloye, Oluwadotun	0.5	Research DIP for companies that have filed Chapter 11 within the past one year re: comparison analysis on the Debtors' DIP.
3	2/20/2023	Gruber, Jacob	2.3	Develop additional materials on the proposed DIP lender materials to provide to Counsel.
3	2/20/2023	Gruber, Jacob	2.3	Conduct analysis on recent DIP facilities provided in similar sized bankruptcy cases.
3	2/20/2023	Gruber, Jacob	1.6	Develop illustrative borrowing base calculations for the Debtors' DIP.
3	2/20/2023	Zucker, Clifford	0.3	Review and analyze the DIP lender list.
3	2/20/2023	Zucker, Clifford	0.7	Review and analyze the DIP term sheets.
3	2/20/2023	Diaz, Matthew	0.5	Review the parameters for DIP comparison study of Debtors' DIP to other recent DIPs.
3	2/20/2023	Gruber, Jacob	0.3	Attend call with the FTI team to debrief on potential alternative DIP lenders.
3	2/20/2023	Gruber, Jacob	0.2	Call with the FTI team re: borrowing base calculations on proposed DIP facilities.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
3	2/20/2023	Zucker, Clifford	0.3	Attend call with team on DIP issues and potential response.
3	2/21/2023	Sveen, Andrew	0.3	Prepare initial materials for DIP comparison study.
3	2/21/2023	Sveen, Andrew	0.5	Collect data on recent bankruptcy filings for DIP comparison study.
3	2/21/2023	Sveen, Andrew	0.8	Prepare research for comparison group debtor entities for DIP study.
3	2/21/2023	Sveen, Andrew	1.0	Obtain data for comparison group debtor companies for DIP study.
3	2/21/2023	Sveen, Andrew	0.9	Continue to obtain data for comparison group bankruptcy cases for DIP study.
3	2/21/2023	Sveen, Andrew	1.2	Prepare DIP comparison group analysis.
3	2/21/2023	Diaz, Matthew	0.8	Perform detailed review of the DIP financing objection.
3	2/21/2023	Eldred, John	1.5	Prepare comparable DIP analysis.
3	2/21/2023	Faloye, Oluwadotun	0.6	Research companies that filed for bankruptcy with a DIP within the past five years re: DIP comparison study.
3	2/21/2023	Faloye, Oluwadotun	2.7	Prepare DIP comparison study re: Debtors upcoming DIP hearing.
3	2/21/2023	Gruber, Jacob	2.9	Conduct analysis on comparable DIP facilities to review interest rates used in comparable cases.
3	2/21/2023	Gruber, Jacob	2.3	Review documents in DIP study population for amount related to roll-up of pre-petition debt.
3	2/21/2023	Zucker, Clifford	0.7	Review comments to draft DIP objection.
3	2/21/2023	Diaz, Matthew	0.5	Call with Counsel on the DIP financing objection.
3	2/21/2023	Faloye, Oluwadotun	0.3	Participate in call with internal team on DIP comparison study.
3	2/21/2023	Faloye, Oluwadotun	0.6	Participate in call with internal team re: DIP comparison for upcoming hearing.
3	2/21/2023	Gruber, Jacob	0.3	Call with the FTI team re: DIP study and roll-up.
3	2/21/2023	Gruber, Jacob	0.7	Call with FTI Team re: DIP Study.
3	2/21/2023	Gruber, Jacob	0.4	Call with FTI Team re: parameters of comparison for the DIP Study.
3	2/21/2023	Zucker, Clifford	0.3	Review potential strategies for DIP Motion response.
3	2/21/2023	Zucker, Clifford	0.5	Call with Counsel on DIP Motion response.
3	2/21/2023	Gruber, Jacob	0.9	Conduct analysis on comparable DIP facilities to review fees used in comparable cases.
3	2/22/2023	Eldred, John	2.0	Incorporate updates to the comparable DIP analysis.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
3	2/22/2023	Faloye, Oluwadotun	1.9	Continue to prepare updates to DIP comparison study re: objection to Debtors DIP.
3	2/22/2023	Faloye, Oluwadotun	2.1	Prepare updates to DIP comparison study re: objection to Debtors DIP.
3	2/22/2023	Gruber, Jacob	2.1	Provide comments on FTI analysis of comparable DIP facilities.
3	2/22/2023	Gruber, Jacob	2.2	Review documents related to status of DIP facilities in comparable cases.
3	2/22/2023	Gruber, Jacob	1.8	Review documents related to insider-provided DIP facilities in population related to FTI DIP study.
3	2/22/2023	Gruber, Jacob	0.4	Review analysis of DIP terms comparable to Debtors' DIP.
3	2/22/2023	Sveen, Andrew	1.1	Substantiate data for the DIP comparison study.
3	2/22/2023	Sveen, Andrew	1.5	Revise DIP benchmarking study.
3	2/22/2023	Sveen, Andrew	1.3	Prepare exhibit for expert testimony on the DIP benchmarking.
3	2/22/2023	Sveen, Andrew	0.3	Continue to prepare exhibit for expert testimony on DIP.
3	2/22/2023	Sveen, Andrew	0.3	Finalize DIP comparison study.
3	2/22/2023	Zucker, Clifford	0.6	Review DIP budget support and assumptions.
3	2/22/2023	Gruber, Jacob	2.8	Conduct additional analysis on DIP facilities that include roll-up of prepetition debt in the ordered facility.
3	2/23/2023	Eldred, John	3.5	Revise the comparable DIP analysis.
3	2/23/2023	Faloye, Oluwadotun	0.8	Review updates to DIP study analysis.
3	2/23/2023	Faloye, Oluwadotun	3.0	Prepare updates to DIP comparison analysis in support of objection to the Debtors' DIP.
3	2/23/2023	Gruber, Jacob	2.4	Review additional DIP loan agreements based on additional comments from Counsel on DIP study.
3	2/23/2023	Gruber, Jacob	1.5	Review finalized DIP study prepared at the request of Counsel.
3	2/23/2023	Gruber, Jacob	2.3	Develop materials related to DIP study to provide to Counsel.
3	2/23/2023	Gruber, Jacob	1.8	Incorporate edits to DIP study materials provided by FTI Team.
3	2/23/2023	Sveen, Andrew	2.4	Make revisions to the DIP benchmarking study.
3	2/23/2023	Sveen, Andrew	1.3	Source data to include in DIP benchmarking study.
3	2/23/2023	Sveen, Andrew	2.2	Continue to consolidate data and revise DIP comparison study.
3	2/23/2023	Sveen, Andrew	0.5	Prepare analysis of the DIP in comparison to other recent DIPs.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
3	2/24/2023	Eldred, John	1.3	Update the comparable DIP analysis to benchmark the Debtors' DIP.
3	2/24/2023	Gruber, Jacob	1.7	Develop presentation on DIP study parameters and key findings to supplement DIP objection.
3	2/24/2023	Gruber, Jacob	2.3	Incorporate edits to DIP study based on comments from Counsel as of January 24, 2023.
3	2/24/2023	Sveen, Andrew	1.4	Revise DIP benchmarking study by collecting updated data.
3	2/26/2023	Sveen, Andrew	0.9	Collect data on bankruptcy cases comparable to Debtors for DIP benchmarking study.
3	2/27/2023	Eldred, John	1.0	Review DIP study presentation and supporting materials.
3	2/27/2023	Gruber, Jacob	0.3	Prepare supporting analysis re: DIP Study presentation.
3	2/27/2023	Gruber, Jacob	0.7	Review comparable DIPs to analyze market position of Debtors' DIP.
3	2/27/2023	Gruber, Jacob	1.7	Review administrative solvency slides for DIP study presentation.
3	2/27/2023	Sveen, Andrew	2.2	Prepare DIP comparison study testimony materials.
3	2/27/2023	Sveen, Andrew	1.4	Revise DIP comparison study testimony materials.
3	2/27/2023	Sveen, Andrew	0.5	Continue to revise the DIP study testimony materials by including commentary on Debtors' rolled-up debt.
3	2/28/2023	Gruber, Jacob	0.4	Incorporate comments from FTI Team into DIP study.
3	3/1/2023	Zucker, Clifford	0.5	Review analysis of debt assignment and bifurcation of Debtors and certain entity.
3	3/1/2023	Zucker, Clifford	0.5	Review comments to DIP exhibits.
3	3/1/2023	Zucker, Clifford	0.6	Review comments to DIP financing objection.
3	3/3/2023	Diaz, Matthew	0.7	Participate in a call with Portage re: the DIP objection.
3	3/3/2023	Gruber, Jacob	1.9	Draft deposition questions regarding DIP budget.
3	3/3/2023	Gruber, Jacob	1.2	Review DIP reporting package provided by the Debtors.
3	3/3/2023	Sveen, Andrew	2.5	Continue to prepare cash flow analysis and create presentation to the Committee.
3	3/4/2023	Diaz, Matthew	1.8	Prepare list of questions for deposition.
3	3/6/2023	Eldred, John	0.6	Review First Day Motions and new pleadings including the DIP Motion.
3	3/6/2023	Zucker, Clifford	0.5	Review comments to deposition topics and supporting exhibits.
3	3/9/2023	Diaz, Matthew	0.4	Participate in a call with Counsel re: administrative claims.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
3	3/9/2023	Diaz, Matthew	0.3	Participate in a call with Portage re: administrative claims.
3	3/10/2023	Zucker, Clifford	0.8	Review first amendment to credit agreement in order to summarize key issues.
3	3/21/2023	Diaz, Matthew	0.6	Prepare for the DIP hearing by reviewing exhibit materials.
3	3/21/2023	Zucker, Clifford	0.4	Review comments to deposition questions.
3	3/22/2023	Diaz, Matthew	0.9	Participate in a call with Counsel re: the DIP hearing.
3	3/22/2023	Zucker, Clifford	0.8	Call with Counsel on DIP hearing and preparation of related presentation.
3	3/23/2023	Zucker, Clifford	0.2	Call with team on DIP hearing dates.
3	3/24/2023	Zucker, Clifford	0.5	Review outstanding issues related to the Debtors' DIP.
3	3/24/2023	Zucker, Clifford	0.7	Review and analyze deposition document production on budgets.
3 Total			113.6	
4	2/22/2023	Zucker, Clifford	0.4	Review critical vendors status summary.
4	3/3/2023	Zucker, Clifford	0.4	Analyze the tracking of the Debtors' critical vendor payments.
4	3/30/2023	Zucker, Clifford	0.3	Call with vendor on case status and business relationship.
4 Total			1.1	
5	3/9/2023	Zucker, Clifford	0.7	Review and analyze the master lease database.
5	4/10/2023	Steele, Benjamin	3.2	Review lease abstracts for certain of the Debtors' leased store locations.
5	4/10/2023	Steele, Benjamin	2.3	Continue to review lease abstracts for certain of the Debtors' leased store locations.
5	4/11/2023	Steele, Benjamin	3.4	Establish testing process template for comparable lease analysis.
5	4/11/2023	Steele, Benjamin	3.1	Review lease abstracts for certain of the Debtors' owned store locations.
5	4/11/2023	Steele, Benjamin	1.0	Discuss testing process for comparable analysis of leases.
5	4/11/2023	Steele, Benjamin	3.3	Continue to review lease abstracts for certain of the Debtors' owned store locations.
5	4/12/2023	Steele, Benjamin	1.3	Review comparable leases for Debtors' stores.
5	4/12/2023	Steele, Benjamin	1.2	Prepare comparable market analysis for Debtors' store leases.
5	4/12/2023	Steele, Benjamin	1.1	Prepare inputs for comparable analysis for Debtors' store locations.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
5	4/12/2023	Steele, Benjamin	2.3	Research additional comparable leases for Debtors' store locations.
5	4/12/2023	Steele, Benjamin	1.0	Review comparable leases for certain region of Debtors' stores.
5	4/13/2023	Steele, Benjamin	1.0	Review alternative set of comparable leases for the Debtors' owned stores.
5	4/13/2023	Steele, Benjamin	1.5	Continue to review comparable leases for the Debtors' owned stores.
5	4/13/2023	Steele, Benjamin	1.4	Summarize analysis of Debtors' leases for store owned by affiliated entity.
5	4/13/2023	Steele, Benjamin	1.4	Analyze Debtors' leases for certain store locations.
5	4/14/2023	Steele, Benjamin	3.6	Consolidate and summarize analysis of comparable leases for Debtors.
5	4/14/2023	Steele, Benjamin	2.2	Confirm additional lease comparables with brokers.
5	4/14/2023	Steele, Benjamin	1.1	Draft summary of findings related to analysis of comparable market leases to Debtors' stores.
5 Total			36.1	
6	2/20/2023	Diaz, Matthew	0.6	Review the proposed buyers list.
6	2/20/2023	Zucker, Clifford	0.4	Analyze the potential buyer list.
6	2/20/2023	Schleeter, Timothy	0.8	Analyze strategic buyer list and provide additional potential buyers.
6	2/21/2023	Zucker, Clifford	0.5	Call with Counsel on Bid Procedures Motion response.
6	2/22/2023	Zucker, Clifford	0.8	Review comments to red line of Bid Procedures Motion.
6	2/23/2023	Zucker, Clifford	0.5	Review comments to Bid Procedures Motion red line.
6	2/27/2023	Brett, Emily	0.1	Schedule M&A update call with Lincoln and Portage.
6	2/28/2023	Zucker, Clifford	0.6	Review most recent draft of report to UCC on the sale process update.
6	2/28/2023	Diaz, Matthew	0.9	Prepare for the Committee call by reviewing materials on the sale process provided by Lincoln.
6	2/28/2023	Diaz, Matthew	0.5	Participate in a call with Lincoln and Portage to discuss the sales process.
6	2/28/2023	Brett, Emily	0.5	Participate in M&A update call with Lincoln and Portage.
6	2/28/2023	Schleeter, Timothy	0.2	Review key updates to M&A process based on materials received from Lincoln.
6	2/28/2023	Schleeter, Timothy	0.5	Discuss M&A process with Lincoln in order to prepare summary for UCC.
6	2/28/2023	Brett, Emily	0.4	Prepare for M&A call with Lincoln and Portage by drafting questions list.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
6	2/28/2023	Brett, Emily	0.1	Prepare summary of M&A update call with Portage and Lincoln.
6	3/1/2023	Diaz, Matthew	0.5	Review the Bid Procedures Motion in order to summarize key points.
6	3/1/2023	Brett, Emily	1.1	Prepare for UCC meeting by reviewing sale outreach materials provided by Lincoln.
6	3/1/2023	Schleeter, Timothy	1.1	Draft summary of updates on M&A process for the UCC.
6	3/2/2023	Zucker, Clifford	0.5	Review the red line of Bid Procedures Motion.
6	3/3/2023	Diaz, Matthew	0.3	Review the asset sale update provided by Lincoln.
6	3/3/2023	Diaz, Matthew	0.2	Review the sale process letter.
6	3/7/2023	Zucker, Clifford	0.3	Call with Lincoln on sale outreach process updates.
6	3/7/2023	Zucker, Clifford	0.2	Call with Counsel on revised Bid Procedures Motion drafts.
6	3/7/2023	Brett, Emily	0.3	Participate in weekly M&A call with Portage and Lincoln to discuss sale process progress.
6	3/7/2023	Zucker, Clifford	1.0	Review comments to draft asset purchase agreement.
6	3/8/2023	Zucker, Clifford	0.4	Review comments to red line Bid Procedures Motion.
6	3/14/2023	Zucker, Clifford	0.3	Call with Lincoln on sale process update.
6	3/14/2023	Brett, Emily	0.3	Participate in meeting with Portage and Lincoln to discuss key issues related to the business plan.
6	3/14/2023	Zucker, Clifford	0.5	Review sale process update report summarizing Lincoln's outreach.
6	3/14/2023	Brett, Emily	0.2	Summarize updates to the M&A process after receiving new materials from Lincoln.
6	3/16/2023	Diaz, Matthew	0.5	Participate in a call with Lincoln on the indications of interest.
6	3/16/2023	Diaz, Matthew	0.4	Participate in a call with Counsel on potential buyers' indications of interest.
6	3/16/2023	Zucker, Clifford	0.3	Call with Lincoln on recent indications of interest re: Debtors' sale process.
6	3/16/2023	Zucker, Clifford	0.6	Call with Counsel on sale process update and case issues.
6	3/16/2023	Diaz, Matthew	0.5	Review the indications of interest in connection with sale process.
6	3/16/2023	Zucker, Clifford	1.1	Review and analyze large scale indications of interest.
6	3/16/2023	Zucker, Clifford	0.9	Prepare analysis of full operation indications of interest.
6	3/17/2023	Zucker, Clifford	0.8	Review small scale indications of interest.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
6	3/17/2023	Zucker, Clifford	0.7	Analyze liquidator indications of interest.
6	3/20/2023	Zucker, Clifford	0.7	Review summary of indications of interest and sale process update.
6	3/21/2023	Diaz, Matthew	0.5	Participate in a call with Lincoln to discuss the sales process.
6	3/21/2023	Zucker, Clifford	0.4	Call with Lincoln on indications of interest review.
6	3/21/2023	Zucker, Clifford	0.4	Call with team on indications of interest by store overlay.
6	3/23/2023	Zucker, Clifford	0.2	Prepare memo to Committee on sales process status.
6	3/24/2023	Diaz, Matthew	0.5	Participate in a call with Lincoln on the sales process.
6	3/24/2023	Zucker, Clifford	0.3	Review materials from Lincoln re: updates to the sale outreach process.
6	3/24/2023	Zucker, Clifford	0.5	Call with Lincoln on progress of outreach to potential bidders.
6	3/24/2023	Diaz, Matthew	0.6	Review of the sale process update provided by Lincoln.
6	3/24/2023	Zucker, Clifford	0.8	Review and analyze sale update and bid overlays provided by Lincoln.
6	3/28/2023	Diaz, Matthew	0.5	Participate in a call with Lincoln to discuss the sales process.
6	3/28/2023	Zucker, Clifford	0.3	Call with Lincoln on sale update.
6	3/28/2023	Zucker, Clifford	0.3	Review and analyze draft bid process letter provided by Lincoln.
6	3/28/2023	Zucker, Clifford	0.8	Review and analyze draft of bid lots and bid breakdowns.
6	3/29/2023	Sveen, Andrew	0.6	Update sales process slides and incorporate into presentation to the Committee.
6	3/31/2023	Zucker, Clifford	0.2	Review and analyze sale process update report with a focus on new potential bids.
6	4/4/2023	Zucker, Clifford	0.2	Call with Lincoln on sale process update.
6	4/7/2023	Zucker, Clifford	0.7	Review additional buyers list and responses for potential asset sale.
6	4/10/2023	Zucker, Clifford	0.4	Review and analyze updated sale process report from Lincoln.
6	4/11/2023	Zucker, Clifford	0.2	Call with Lincoln on sale process update.
6	4/11/2023	Zucker, Clifford	0.8	Review comments to sale process and asset purchase agreement.
6	4/18/2023	Zucker, Clifford	0.3	Call with Debtors on sale process status.
6	4/24/2023	Diaz, Matthew	0.5	Review due diligence for Debtors' sale process.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
6	4/24/2023	Zucker, Clifford	0.2	Call with team on updates to Debtors' sale process.
6	4/25/2023	Diaz, Matthew	0.5	Call with Counsel on the Debtors' sale process due diligence.
6	4/25/2023	Sveen, Andrew	0.2	Attend meeting with Lincoln to discuss sales process outreach.
6	4/25/2023	Zucker, Clifford	0.2	Call with Lincoln on sale process update.
6	4/25/2023	Zucker, Clifford	1.0	Analyze the bidder matrix analysis for Debtors' asset sales.
6	4/25/2023	Zucker, Clifford	0.4	Review auction process letter from Lincoln.
6	4/25/2023	Zucker, Clifford	0.6	Review bid summary for Debtors' asset sales.
6	4/27/2023	Zucker, Clifford	0.3	Call with Lincoln on inventory liquidation procedures.
6	4/27/2023	Diaz, Matthew	0.3	Participate on a call with Lincoln re: the Debtors' sales process.
6	5/2/2023	Zucker, Clifford	0.3	Call with Lincoln on sale process updates.
6	5/2/2023	Sveen, Andrew	0.3	Attend call with Lincoln to discuss issues related to sale process.
6	5/3/2023	Zucker, Clifford	0.2	Call with Debtors on plans for sale of inventory.
6	5/3/2023	Zucker, Clifford	0.2	Meet with team on sale update and bid comparison process.
6	5/4/2023	Zucker, Clifford	0.4	Call with Counsel on auction procedures and bids.
6	5/4/2023	Zucker, Clifford	0.2	Call with creditor on inventory sale process.
6	5/4/2023	Zucker, Clifford	0.5	Call with Lincoln on bids received and sale process.
6	5/4/2023	Zucker, Clifford	2.0	Review and analyze bid packages received.
6	5/5/2023	Zucker, Clifford	0.5	Call with Lincoln on bid comparison analysis.
6	5/5/2023	Zucker, Clifford	0.7	Review and analyze Lincoln's initial bid summary.
6	5/5/2023	Zucker, Clifford	1.5	Review and analyze bid packages received.
6	5/5/2023	Zucker, Clifford	0.4	Call with team on bid analysis and auction.
6	5/5/2023	Zucker, Clifford	0.2	Call with Counsel on inventory and sale process.
6	5/5/2023	Diaz, Matthew	0.5	Call with Lincoln to discuss the sales process.
6	5/5/2023	Diaz, Matthew	0.5	Review the bid summary materials provided by Lincoln.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
6	5/9/2023	Zucker, Clifford	0.7	Review and analyze the bid comparison from Lincoln.
6	5/9/2023	Zucker, Clifford	0.2	Call with Lincoln on bidder status.
6	5/9/2023	Zucker, Clifford	0.6	Call with Debtors on auction procedures and status.
6	5/9/2023	Zucker, Clifford	0.5	Review and analyze the auction procedures.
6	5/9/2023	Zucker, Clifford	0.3	Call with Counsel on bidder qualification.
6	5/9/2023	Diaz, Matthew	0.6	Call with Lincoln and Jackson Walker on the auction process.
6	5/10/2023	Zucker, Clifford	2.0	Meet with UCC on auction issues.
6	5/10/2023	Zucker, Clifford	3.0	Meet with Debtors on auction issues and process.
6	5/10/2023	Zucker, Clifford	2.0	Meet with parties to case on auction issues and process.
6	5/10/2023	Zucker, Clifford	2.9	Attend auction proceedings for sale of Debtors' assets.
6	5/10/2023	Zucker, Clifford	3.1	Continue to attend auction proceedings for sale of Debtors' assets.
6	5/11/2023	Zucker, Clifford	2.0	Meet with UCC on auction issues and process.
6	5/11/2023	Zucker, Clifford	2.4	Attend second day of auction for the sale of Debtors' assets.
6	5/11/2023	Zucker, Clifford	2.6	Continue to attend second day of auction for the sale of Debtors' assets.
6	5/11/2023	Zucker, Clifford	2.0	Meet with parties to case on auction issues.
6	5/11/2023	Zucker, Clifford	2.0	Meet with Debtors on auction issues and bid analysis.
6	5/12/2023	Zucker, Clifford	0.3	Call with Lincoln on remainco location breakout and bid process.
6	5/12/2023	Zucker, Clifford	0.7	Review and analyze remainco location breakout and bid process.
6	5/12/2023	Zucker, Clifford	0.5	Review and analyze summary of the auction of the Debtors' assets.
6	5/15/2023	Zucker, Clifford	0.6	Review the winning bid notice and summary.
6	5/16/2023	Zucker, Clifford	0.6	Review UCC update re: the summary of the auction and bids.
6	5/16/2023	Zucker, Clifford	0.3	Call with Counsel on updates to the Debtors' auction.
6	5/16/2023	Zucker, Clifford	0.3	Call with Lincoln on status of the Debtors' remainco locations.
6	5/18/2023	Zucker, Clifford	0.2	Attend call with Counsel on issues related to the Debtors' auction.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
6	5/18/2023	Zucker, Clifford	0.3	Attend call with Lincoln on issues with the bidders and remaining locations.
6	5/19/2023	Zucker, Clifford	0.3	Analyze the sale order and related revisions.
6	5/19/2023	Zucker, Clifford	0.5	Review the auction results for certain assets lot.
6	5/23/2023	Zucker, Clifford	0.3	Call with Lincoln on sale process status update.
6	5/23/2023	Zucker, Clifford	0.4	Review comments to draft sale order.
6	5/23/2023	Zucker, Clifford	0.3	Review correspondence with parties of interest on sale hearing.
6	5/24/2023	Zucker, Clifford	0.5	Review declarations supporting sale.
6	5/30/2023	Zucker, Clifford	0.4	Analyze asset sales for Debtors' miscellaneous assets.
6	5/30/2023	Zucker, Clifford	0.3	Call with Lincoln on status of sale closings.
6	6/1/2023	Zucker, Clifford	0.8	Review and analysis of funds flow for closings
6	6/6/2023	Zucker, Clifford	0.3	Call with debtor closings and flow of funds
6 Total			78.0	
7	2/21/2023	Brett, Emily	0.8	Review data room files including Debtors' 2022 and 2023 business plans.
7	2/21/2023	Schleeter, Timothy	2.3	Review Debtors' initial business plan.
7	2/21/2023	Schleeter, Timothy	1.0	Update Committee on bid process and timeline.
7	2/22/2023	Brett, Emily	2.1	Analyze RemainCo store and distribution center level data.
7	2/22/2023	Brett, Emily	2.2	Analyze NewCo store and distribution center level data.
7	2/22/2023	Schleeter, Timothy	2.6	Analyze store base and profitability by sales per year.
7	2/22/2023	Schleeter, Timothy	1.8	Analyze distribution centers and profitability by sales.
7	2/23/2023	Brett, Emily	0.5	Review analysis of Debtors' corporate overhead costs.
7	2/23/2023	Brett, Emily	0.8	Perform corporate overhead costs analysis for 2022 and 2023.
7	2/23/2023	Brett, Emily	2.2	Analyze NewCo 2022 performance by sales and EBITDA.
7	2/23/2023	Brett, Emily	1.8	Analyze RemainCo 2022 performance by sales and EBITDA compared to 2023 pro-forma.
7	2/24/2023	Brett, Emily	0.5	Review first draft of store summary analysis internally with practice SMD.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
7	2/24/2023	Brett, Emily	1.4	Perform store level SG&A and rent analysis for 2022 and 2023.
7	2/24/2023	Brett, Emily	1.3	Analyze NewCo and RemainCo 2022 performance summary compared to 2023 pro-forma.
7	2/24/2023	Schleeter, Timothy	1.3	Prepare store profitability analysis for UCC.
7	2/27/2023	Brett, Emily	0.3	Align on messaging of store EBITDA analysis with internal restructuring and practice SMDs for weekly UCC call.
7	2/27/2023	Brett, Emily	2.7	Finalize slides on store EBITDA analysis for UCC update meeting.
7	2/27/2023	Brett, Emily	0.5	Review slide deck on store EBITDA analysis for weekly UCC update meeting with internal team member.
7	2/27/2023	Schleeter, Timothy	2.1	Prepare store level analysis for UCC.
7	2/27/2023	Zucker, Clifford	0.3	Review issues related to the business plan with internal retail team.
7	2/28/2023	Brett, Emily	0.1	Coordinate follow up meeting with Portage regarding business plan store level EBITDA and inventory stocking.
7	2/28/2023	Brett, Emily	0.3	Prepare strategy for continuation of business plan analysis following information received from Portage.
7	2/28/2023	Brett, Emily	0.1	Draft summary for internal team on data room files mentioned in sales process update document.
7	2/28/2023	Brett, Emily	0.5	Prepare questions for follow up call with Portage on business plan.
7	2/28/2023	Brett, Emily	0.5	Summarize and circulate M&A meeting call notes internally.
7	2/28/2023	Schleeter, Timothy	0.9	Finalize store level analysis for UCC.
7	3/1/2023	Brett, Emily	0.2	Prepare diligence request list for Lincoln re: sale process updates.
7	3/1/2023	Brett, Emily	0.5	Prepare strategy for diligence call with Portage and Lincoln regarding business plan.
7	3/1/2023	Brett, Emily	2.6	Analyze store EBITDA with corporate overhead allocation for 2022 compared to 2023 pro-forma.
7	3/1/2023	Brett, Emily	0.8	Summarize key items re: Debtors' business plan following call with Portage and Union.
7	3/1/2023	Brett, Emily	0.3	Revise list of preliminary questions for Portage call.
7	3/1/2023	Gruber, Jacob	0.3	Prepare list of outstanding questions re: weekly business plan slides.
7	3/1/2023	Schleeter, Timothy	1.2	Prepare initial business plan questions with Portage.
7	3/1/2023	Diaz, Matthew	0.5	Participate in a call with Portage to discuss sale process and business plan progress.
7	3/1/2023	Brett, Emily	0.5	Participate in update call with Portage and Lincoln on recent changes to the Debtors' business plan.
7	3/1/2023	Zucker, Clifford	0.5	Call with Debtors on business plan assumptions.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
7	3/2/2023	Brett, Emily	1.3	Develop model to compare 2022 and 2023 pro-forma business plans.
7	3/2/2023	Brett, Emily	0.5	Initiate review of Debtors' stores by distribution center cluster.
7	3/2/2023	Brett, Emily	0.3	Prepare initial outline of updated slides for the UCC on retail store analysis.
7	3/2/2023	Brett, Emily	2.9	Analyze distribution center cluster data for RemainCo and NewCo.
7	3/2/2023	Brett, Emily	2.3	Prepare initial materials related to business plan for UCC call.
7	3/2/2023	Nachmias, Sofia	3.3	Prepare maps to show store locations serviced by each distribution center.
7	3/2/2023	Schleeter, Timothy	1.3	Review inventory data and aging report.
7	3/2/2023	Schleeter, Timothy	2.6	Review distribution center and store profitability by cluster.
7	3/2/2023	Zhuang, Zheng	3.0	Review distribution network analysis as part of business plan review process.
7	3/3/2023	Brett, Emily	0.9	Create model showing the average distance from distribution centers to stores served by cluster.
7	3/3/2023	Brett, Emily	0.2	Prepare maps illustrating the Debtors' distribution centers and stores clusters.
7	3/3/2023	Brett, Emily	1.2	Meet with internal team to review initial distribution center cluster analysis.
7	3/3/2023	Brett, Emily	1.9	Draft initial materials for UCC update on analysis of Debtors' retail locations.
7	3/3/2023	Brett, Emily	2.1	Review distribution center cluster analysis from leasing file.
7	3/3/2023	Nachmias, Sofia	1.0	Continue to prepare maps to show store locations serviced by each distribution center.
7	3/4/2023	Brett, Emily	2.2	Analyze Debtors' inventory data by certain key metrics.
7	3/4/2023	Brett, Emily	2.9	Build model for rationalization of Debtors' inventory.
7	3/4/2023	Brett, Emily	0.4	Determine additional questions for Portage related to the Debtors' inventory.
7	3/4/2023	Brett, Emily	0.6	Prepare draft slide on inventory analysis for UCC update.
7	3/5/2023	Brett, Emily	0.5	Prepare summary of inventory analysis for UCC update.
7	3/5/2023	Brett, Emily	0.4	Prepare draft materials for internal distribution and review ahead of UCC update.
7	3/5/2023	Brett, Emily	2.3	Create initial outline of slides for the UCC on inventory analysis.
7	3/5/2023	Brett, Emily	1.2	Finalize UCC update materials related to sale process update and business plan summary.
7	3/5/2023	Brett, Emily	0.8	Create summary charts for NewCo and RemainCo store cluster analysis.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
7	3/5/2023	Brett, Emily	1.2	Refine inventory model for stock keeping unit analysis in Debtors' store locations.
7	3/6/2023	Brett, Emily	0.2	Create draft of questions list for Portage related to upcoming diligence call.
7	3/6/2023	Brett, Emily	0.5	Supplement summary of business plan analysis with updated information from Debtors.
7	3/6/2023	Brett, Emily	0.2	Prepare for diligence call with Portage re: store mapping.
7	3/6/2023	Brett, Emily	0.5	Finalize business plan summary and sales update slides for the UCC.
7	3/6/2023	Brett, Emily	0.6	Revise distribution center and store cluster analysis for UCC slides.
7	3/6/2023	Nachmias, Sofia	0.3	Update RemainCo and NewCo maps of store locations.
7	3/6/2023	Schleeter, Timothy	1.3	Prepare store cluster information for UCC.
7	3/7/2023	Brett, Emily	0.8	Prepare and align with internal team on materials for UCC update related to the sale process.
7	3/7/2023	Brett, Emily	0.3	Summarize weekly M&A call with Lincoln and Portage for internal distribution.
7	3/7/2023	Schleeter, Timothy	0.5	Conduct Business Plan due diligence with Portage.
7	3/7/2023	Schleeter, Timothy	0.7	Review updated store cluster data from the Debtors.
7	3/7/2023	Brett, Emily	0.3	Participate in call with Portage on updates to the business plan.
7	3/8/2023	Brett, Emily	0.8	Update business plan UCC slides after receiving comments from team.
7	3/8/2023	Nachmias, Sofia	2.3	Update RemainCo and NewCo maps using updated files.
7	3/9/2023	Brett, Emily	1.1	Update analysis of distribution center clusters based on new mapping file provided by Portage.
7	3/9/2023	Schleeter, Timothy	1.7	Update store cluster analysis with new data.
7	3/14/2023	Brett, Emily	0.3	Revise sales process update slide for UCC based on Lincoln's latest presentation.
7	3/14/2023	Schleeter, Timothy	0.2	Review updated sales process slides following discussions with Lincoln.
7	3/15/2023	Brett, Emily	0.3	Review slide materials on analysis of Debtors' stores internally ahead of UCC call.
7	3/15/2023	Schleeter, Timothy	1.0	Present store and distribution center cluster analysis to the UCC.
7 Total			89.5	
10	4/18/2023	Joffe, Steven	2.4	Review documents related to the Debtors' tax issues.
10 Total			2.4	

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
11	2/21/2023	Diaz, Matthew	1.1	Review the DIP comparison study exhibit as preparation for hearing on the Debtors' DIP financing.
11	2/22/2023	Diaz, Matthew	1.2	Review the comparable DIP study for upcoming DIP hearing.
11	2/23/2023	Diaz, Matthew	1.9	Perform detailed review of the court exhibit on DIP financing facilities.
11	2/24/2023	Diaz, Matthew	0.6	Review draft exhibits for the DIP court hearing.
11	2/27/2023	Diaz, Matthew	1.2	Revise latest draft of the updated exhibits on the DIP for upcoming hearing.
11	3/1/2023	Diaz, Matthew	1.3	Review updated demonstratives for the DIP hearing.
11	3/10/2023	Sveen, Andrew	0.3	Attend court hearing on bid procedures.
11 Total			7.6	
12	4/3/2023	Diaz, Matthew	1.1	Review Debtors' filed schedules and SOFAs.
12	4/3/2023	Sveen, Andrew	0.3	Analyze Debtors' SOFA and SOALs.
12	4/3/2023	Zucker, Clifford	0.6	Review Debtors' statements of financial affairs.
12	4/3/2023	Zucker, Clifford	0.8	Review Debtors' schedules of assets and liabilities.
12	4/5/2023	Sveen, Andrew	0.6	Prepare initial summary of the Debtors' SOFAs and SOALs.
12	4/7/2023	Diaz, Matthew	0.4	Review the Debtors' filed schedules.
12	4/10/2023	Sveen, Andrew	1.0	Prepare analysis of the Debtors' filed SOFAs and SOALs.
12	4/10/2023	Sveen, Andrew	2.8	Continue to prepare analysis of the Debtors' filed SOFAs and SOALs.
12	4/10/2023	Sveen, Andrew	0.9	Prepare presentation to the Committee on Debtors' SOFAs and SOALs.
12	4/10/2023	Sveen, Andrew	0.5	Continue to analyze the Debtors' filed SOFAs and SOALs.
12	4/12/2023	Diaz, Matthew	0.6	Review Debtors' filed schedules and SOFAs.
12	4/14/2023	Sveen, Andrew	1.2	Revise analysis of SOFA and SOALs.
12 Total			10.8	
13	2/17/2023	Zucker, Clifford	0.8	Review and analyze Debtors' filed First Day Declaration.
13	2/17/2023	Faloye, Oluwadolun	3.2	Prepare UCC presentation on First Day Motions.
13	2/17/2023	Faloye, Oluwadolun	1.0	Continue to prepare First Day Motions UCC presentation.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
13	2/18/2023	Gruber, Jacob	0.5	Review key First Day Motion summaries developed by FTI Team.
13	2/18/2023	Eldred, John	1.3	Review First Day Motions and Declaration by Debtors' executive.
13	2/19/2023	Diaz, Matthew	1.4	Review First Day Motions in order to prepare summary for UCC.
13	2/19/2023	Faloye, Oluwadotun	3.0	Prepare updates to first day motion presentation to UCC and create information request list.
13	2/20/2023	Zucker, Clifford	0.7	Review First Day Motion summaries and issues.
13	2/20/2023	Gruber, Jacob	0.3	Update First Day Motion presentation to UCC with comments for FTI Team.
13	2/27/2023	Gruber, Jacob	0.6	Review cash management objections filed by the Committee.
13 Total			12.8	
14	4/24/2023	Zucker, Clifford	0.6	Review claims sensitivity analysis.
14	4/28/2023	Sveen, Andrew	0.8	Prepare initial claims analysis of scheduled claims.
14	5/1/2023	Diaz, Matthew	0.5	Comment on claims analysis prepared by team.
14	5/1/2023	Sveen, Andrew	0.7	Prepare claims reconciliation analysis.
14	5/1/2023	Sveen, Andrew	0.4	Prepare claims reconciliation analysis for variance between scheduled and filed cure amounts.
14	5/3/2023	Sveen, Andrew	0.6	Revise claims reconciliation analysis for variance between scheduled and filed cure amounts.
14	5/4/2023	Gruber, Jacob	0.5	Review claims analysis on general unsecured claims pool.
14	5/4/2023	Diaz, Matthew	0.5	Review analysis of scheduled and filed claims variance.
14	5/4/2023	Diaz, Matthew	0.6	Review latest claims analysis updates based on additional filed claims.
14	5/4/2023	Sveen, Andrew	1.6	Continue to prepare claims reconciliation analysis for variance between scheduled and filed cure amounts.
14	5/4/2023	Sveen, Andrew	0.4	Create summary dashboard of claims variance between the filed and scheduled amounts.
14	5/5/2023	Gruber, Jacob	0.8	Review claims pool analysis for general unsecured claims.
14	5/5/2023	Sveen, Andrew	0.6	Summarize claim amounts based on filed claimants and date filed.
14	5/5/2023	Sveen, Andrew	0.4	Review claims analysis for quality check.
14	5/5/2023	Sveen, Andrew	1.2	Revise claims reconciliation for scheduled and filed claims.
14	5/9/2023	Diaz, Matthew	0.5	Call with Portage on the claims analysis process.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
14	5/10/2023	Gruber, Jacob	0.4	Call with FTI Team re: claims reconciliation process.
14	5/10/2023	Diaz, Matthew	0.7	Review claims analysis for the most recent filings.
14	5/10/2023	Sveen, Andrew	2.9	Continue to reconcile claims on Debtors' estate.
14	5/10/2023	Sveen, Andrew	3.1	Supplement claims analysis with additional claims filed in the claims register.
14	5/10/2023	Sveen, Andrew	0.5	Review administrative claims summary.
14	5/10/2023	Sveen, Andrew	1.3	Prepare claims reconciliation for unsecured claims.
14	5/11/2023	Gruber, Jacob	0.5	Review progress on claims reconciliation analysis.
14	5/11/2023	Sveen, Andrew	1.3	Review claims analysis to reconcile for differences in scheduled and filed amounts.
14	5/11/2023	Sveen, Andrew	2.4	Prepare summary of claims reconciliation analysis.
14	5/12/2023	Diaz, Matthew	0.6	Review the claims analysis to determine the unsecured claims pool.
14	5/12/2023	Sveen, Andrew	0.6	Supplement claims variance analysis by categorizing in terms of claim amount variance from scheduled.
14	5/12/2023	Sveen, Andrew	1.5	Continue to analyze filed claims by identifying claims without supporting documentation.
14	5/12/2023	Sveen, Andrew	0.3	Revise strategy for analysis of claims.
14	5/15/2023	Gruber, Jacob	1.7	Develop claims pool analysis based on latest claims register report provided by the Debtors as of May 15, 2023.
14	5/15/2023	Sveen, Andrew	1.1	Continue to analyze claims by reviewing filed proof of claims.
14	5/15/2023	Sveen, Andrew	1.2	Conduct quality check of claims analysis.
14	5/16/2023	Gruber, Jacob	1.1	Analyze the latest updates to the claims pool analysis.
14	5/16/2023	Diaz, Matthew	1.2	Provide comments on analysis of the claims filed against the Debtors.
14	5/16/2023	Sveen, Andrew	0.9	Revise strategy for continued analysis of duplicative claims.
14	5/16/2023	Sveen, Andrew	2.0	Clean data on filed and scheduled claims for duplicates.
14	5/16/2023	Sveen, Andrew	1.1	Review summary of data on claims filed after the bar date.
14	5/16/2023	Sveen, Andrew	1.0	Summarize filed and scheduled claims to prepare for further investigation.
14	5/17/2023	Gruber, Jacob	0.4	Call with FTI team re: claims pool analysis to match filed claims and scheduled amounts.
14	5/17/2023	Gruber, Jacob	1.2	Review claims matching analysis based on latest iteration of matched and unmatched claims.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
14	5/17/2023	Diaz, Matthew	0.5	Attend call with Counsel on issues related to the claims evaluation process.
14	5/17/2023	Diaz, Matthew	0.6	Review claims analysis prepared by team.
14	5/17/2023	Sveen, Andrew	1.2	Summarize claims in order to prepare for reconciliation of claims.
14	5/17/2023	Sveen, Andrew	1.6	Process edits to claims analysis following comments from team.
14	5/17/2023	Sveen, Andrew	0.4	Discuss issues with claims analysis with team re: summaries of total claims filed by category.
14	5/17/2023	Sveen, Andrew	1.8	Prepare summary of unsecured claims filed by Debtors.
14	5/17/2023	Sveen, Andrew	1.6	Prepare summary of filed administrative claims.
14	5/18/2023	Gruber, Jacob	1.0	Supplement claims pool analysis on matched and unmatched filed proof of claims.
14	5/18/2023	Diaz, Matthew	1.1	Continue to review the claims analysis updated for recent revisions.
14	5/18/2023	Sveen, Andrew	2.2	Develop summary of claims data.
14	5/18/2023	Sveen, Andrew	1.6	Prepare observations on filed proof of claims issues based on filings.
14	5/18/2023	Sveen, Andrew	1.0	Continue to revise claims analysis to determine claims to be reconciled.
14	5/18/2023	Sveen, Andrew	1.2	Revise analysis of claims against the Debtors.
14	5/19/2023	Gruber, Jacob	0.8	Review claims analysis of matched claims and scheduled amount to send to Portage for reconciliation.
14	5/19/2023	Sveen, Andrew	0.8	Continue to prepare observations on filed proof of claims issues.
14	5/19/2023	Sveen, Andrew	1.5	Summarize observations on filed proof of claims issues.
14	5/22/2023	Diaz, Matthew	0.5	Review the omnibus claims objections.
14	5/22/2023	Sveen, Andrew	0.3	Revise exhibits for claims objections.
14	5/22/2023	Sveen, Andrew	0.6	Review exhibits for claims objections.
14	5/25/2023	Gruber, Jacob	0.4	Review latest draft of claims to be objected to based on FTI analysis.
14	5/25/2023	Diaz, Matthew	0.7	Prepare comments for revisions on the exhibits for claims objections.
14	5/25/2023	Sveen, Andrew	2.3	Prepare analysis of claims filed against Debtors for potential objections.
14	5/26/2023	Gruber, Jacob	1.2	Review proofs of claims for potential claims that will be objected to based on proof of claim detail.
14	5/26/2023	Sveen, Andrew	1.7	Finalize claims analysis for potential objections to claims filed.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
14	5/26/2023	Sveen, Andrew	0.6	Prepare draft summary of claims analysis in order to consolidate findings from claims pool.
14	5/28/2023	Gruber, Jacob	1.2	Conduct review of claims reconciliation excel provided by the FTI Team as of May 28, 2023.
14	5/29/2023	Sveen, Andrew	1.1	Revise prior claims analysis following latest review of filed claims.
14	5/30/2023	Sveen, Andrew	1.2	Revise claims analysis for potential objections to filed claims.
14	5/30/2023	Sveen, Andrew	0.7	Continue to revise claims analysis for potential objections to filed claims.
14	5/31/2023	Gruber, Jacob	0.5	Call with FTI Team on claims reconciliation review.
14	5/31/2023	Diaz, Matthew	0.5	Meet with team to discuss revised plan for analysis of filed claims.
14	5/31/2023	Sveen, Andrew	1.1	Review updates to the internal analysis of the filed claims for objections.
14	5/31/2023	Sveen, Andrew	0.6	Revise summary of filed claims and objections.
14	5/31/2023	Sveen, Andrew	0.5	Meet with team to discuss claims analysis re: potential objections.
14	6/1/2023	Gruber, Jacob	0.8	Review latest claims reconciliation analysis provided by FTI Team as of June 1, 2023.
14	6/1/2023	Sveen, Andrew	2.3	Input claims filed after the bar date.
14	6/2/2023	Sveen, Andrew	1.1	Revise dashboard summarizing claims against Debtors.
14	6/2/2023	Sveen, Andrew	1.6	Continue to input claims filed after the bar date.
14	6/2/2023	Sveen, Andrew	2.2	Analyze late filed claims and possible objections.
14	6/3/2023	Sveen, Andrew	1.3	Revise claims analysis for latest filed claims.
14	6/4/2023	Sveen, Andrew	1.2	Revise claims analysis to include potential objection claims.
14	6/5/2023	Sveen, Andrew	0.6	Finalize claims analysis prior to meeting with Counsel.
14	6/5/2023	Sveen, Andrew	0.4	Finalize claims analysis for potential objections to claims filed.
14	6/6/2023	Sveen, Andrew	0.9	Consolidate filed proofs of claims to check against exhibits for objections.
14	6/6/2023	Sveen, Andrew	0.6	Review results of claims analysis for potential objections with team.
14	6/6/2023	Sveen, Andrew	2.3	Continue to prepare claims objections exhibits for filing.
14	6/6/2023	Diaz, Matthew	0.7	Review of the claims analysis.
14	6/6/2023	Sveen, Andrew	0.8	Prepare claims objections exhibits for filing.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
14	6/6/2023	Sveen, Andrew	0.5	Present potential claims objections to Counsel.
14	6/6/2023	Sveen, Andrew	1.1	Prepare for call with Counsel on claims analysis.
14	6/7/2023	Sveen, Andrew	2.2	Summarize issues related to the Debtors' plan based on UCC comments.
14	6/7/2023	Sveen, Andrew	0.6	Review the claims waterfall.
14	6/7/2023	Sveen, Andrew	0.9	Review claims analysis for potential objections based on comments from Counsel.
14	6/7/2023	Zucker, Clifford	0.7	Review comments to proposed objection schedules
14	6/7/2023	Zucker, Clifford	1.0	Review and analysis of scheduled vs filed claims analysis
14	6/7/2023	Zucker, Clifford	0.3	Meet with team on claims objections
14	6/7/2023	Zucker, Clifford	0.2	Call with debtor on claims
14	6/8/2023	Sveen, Andrew	0.5	Finalize claims analysis based on comments from team.
14	6/8/2023	Sveen, Andrew	0.4	Add new claims filings to the database of filed claims for analysis.
14	6/9/2023	Sveen, Andrew	1.1	Revise potential claims objection exhibits.
14	6/9/2023	Sveen, Andrew	0.5	Prepare files to share with Counsel as part of claims objection process.
14	6/9/2023	Sveen, Andrew	1.3	Prepare list of claims for second objection to amended claims.
14	6/9/2023	Sveen, Andrew	0.3	Call with Counsel to review proposed objections to filed claims.
14	6/12/2023	Sveen, Andrew	0.6	Review updates to claims analysis for potential objection filings.
14	6/14/2023	Sveen, Andrew	0.4	Revise claims objections based on claims with insufficient supporting documentation.
14	6/14/2023	Sveen, Andrew	0.6	Finalize objections support spreadsheets for claims objections.
14	6/14/2023	Sveen, Andrew	0.9	Revise claims objections based on untimely claims.
14	6/15/2023	Sveen, Andrew	0.4	Finalize schedules for claims objections.
14	6/15/2023	Sveen, Andrew	1.3	Conduct quality check of claims analysis for filing of objections to claims.
14	6/15/2023	Gruber, Jacob	0.3	Review of claims analysis as of June 15, 2023
14	6/15/2023	Diaz, Matthew	0.5	Review of the draft claim objections.
14	6/21/2023	Sveen, Andrew	0.4	Continue to develop claims analysis for omnibus objections.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
14	6/21/2023	Sveen, Andrew	0.6	Assess changes to the claims analysis in order to prepare objections schedules.
14	6/21/2023	Gruber, Jacob	0.4	Review latest claims dashboard to ensure correct representation of state of current claims register.
14	6/22/2023	Sveen, Andrew	2.3	Revise claims analysis for filing objections to filed claims.
14	6/27/2023	Sveen, Andrew	0.9	Revise claims objections schedules based on duplicative claims.
14	6/27/2023	Sveen, Andrew	0.4	Revise claims objections based on amended claims.
14	6/27/2023	Sveen, Andrew	0.7	Prepare red line of current and prior claims objections schedules.
14	6/27/2023	Sveen, Andrew	0.6	Prepare new copies of the claims objections filings.
14	6/28/2023	Sveen, Andrew	0.9	Revise claims analysis for updated claims filed.
14	6/28/2023	Sveen, Andrew	1.7	Continue to analyze claims pool in order to provide analysis for claims reconciliation.
14	6/28/2023	Sveen, Andrew	2.4	Create finalized spreadsheet with claims pool assessment.
14	6/28/2023	Sveen, Andrew	0.6	Assess claims pool in order to provide analysis for claims reconciliation.
14	6/28/2023	Gruber, Jacob	0.6	Review of latest claims database to be shared with Counsel and the Debtors
14	6/29/2023	Gruber, Jacob	0.7	Provide comments to FTI team regarding latest claims analysis for Debtors advisors
14	6/29/2023	Sveen, Andrew	1.3	Revise the template of claims database to present to Debtors for claims reconciliation.
14	6/30/2023	Sveen, Andrew	0.6	Attend meeting with Counsel to discuss claims reconciliation process.
14	6/30/2023	Gruber, Jacob	0.6	Call with Debtors and UCC counsel to discuss claims reconciliation process
14	6/30/2023	Gruber, Jacob	0.5	Prepare for call re: claims reconciliation process
14	7/7/2023	Gruber, Jacob	0.6	Attend call with Counsel and Debtors to discuss claims reconciliation process and updates as of July 7, 2023.
14	7/13/2023	Sveen, Andrew	0.4	Attend call with Debtors to discuss claims reconciliation.
14	7/13/2023	Gruber, Jacob	0.4	Attend call with the Debtors to discuss claims reconciliation analysis.
14 Total			125.3	
15	2/17/2023	Gruber, Jacob	1.2	Review documents related to contemplated re-characterization of debt to equity.
15	2/18/2023	Gruber, Jacob	1.9	Compile list of questions related to 2004 information request re: debt recharacterization analysis.
15	2/18/2023	Gruber, Jacob	1.0	Update 2004 request list per latest comments from FTI Team re: evidence for recharacterization of debt.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
15	3/28/2023	Gruber, Jacob	2.0	Review documentation related to Rule 2004 document request list.
15	3/30/2023	Gruber, Jacob	0.8	Develop presentation on director and officer overlap re: debt recharacterization analysis.
15 Total			6.9	
16	4/4/2023	Gruber, Jacob	2.8	Review documentation regarding pre-petition transactions produced by parties related to the Debtors as of April 4, 2023.
16	4/5/2023	Gruber, Jacob	1.1	Index documents related to correspondence between the Debtors and auditor.
16	4/6/2023	Gruber, Jacob	2.1	Review documents related to the Debtors' pre-petition transactions produced by related party to the Debtors.
16	4/7/2023	Gruber, Jacob	2.1	Review pre-petition credit agreements between pre-petition lender and the Debtors.
16	4/7/2023	Gruber, Jacob	1.9	Develop presentation regarding pre-petition credit agreements.
16	4/8/2023	Gruber, Jacob	2.5	Develop presentation regarding shared services based on documents provided by the Debtors.
16	4/8/2023	Gruber, Jacob	2.8	Review historical financial statements to summarize key solvency issues.
16	4/8/2023	Gruber, Jacob	1.4	Review presentation on solvency issues developed by FTI Team.
16	4/9/2023	Gruber, Jacob	2.2	Develop presentation re: adjustments to Debtors balance sheet for solvency issues.
16	4/9/2023	Gruber, Jacob	1.8	Develop analysis regarding comparable interest rates on pre-petition facilities.
16	4/9/2023	Gruber, Jacob	2.5	Review draft presentation of key issues of investigation to assist Counsel in mediation sessions.
16	4/10/2023	Gruber, Jacob	2.0	Conduct review of discovery documents re: the Debtors' financial performance.
16	4/11/2023	Gruber, Jacob	2.1	Review loan documentation regarding various pre-petition loans solicited by the Debtors.
16	4/11/2023	Gruber, Jacob	1.9	Develop presentation on pre-petition loans solicited by the Debtors.
16	4/12/2023	Gruber, Jacob	2.7	Develop presentation regarding market rate interest rates for Debtor financing.
16	4/12/2023	Diaz, Matthew	0.5	Review the waterfall analysis for potential recovery claims for creditors.
16	4/13/2023	Gruber, Jacob	2.6	Review current FTI presentation on key issues related to mediation support for Counsel.
16	4/13/2023	Gruber, Jacob	2.8	Develop presentation regarding potential threat of administrative insolvency for mediation materials.
16	4/13/2023	Gruber, Jacob	2.9	Develop presentation regarding waterfall analysis to assist in development of mediation materials.
16	4/13/2023	Gruber, Jacob	2.3	Develop illustrative waterfall analysis based on discovery materials.
16	4/13/2023	Diaz, Matthew	1.5	Review mediation recovery exhibit.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
16	4/13/2023	Diaz, Matthew	1.6	Review mediating non-recovery slides.
16	4/14/2023	Gruber, Jacob	2.1	Incorporate comments from Counsel re: mediation materials.
16	4/14/2023	Gruber, Jacob	2.5	Incorporate FTI comments re: claims waterfall analysis for mediation materials.
16	4/14/2023	Diaz, Matthew	2.5	Review the updated mediation exhibit.
16	4/14/2023	Diaz, Matthew	2.1	Review updates to supporting materials for upcoming mediation.
16	4/14/2023	Sveen, Andrew	2.3	Supplement presentation of mediation materials with analysis of Debtors' financial operations.
16	4/14/2023	Sveen, Andrew	1.0	Prepare illustrative waterfall for unsecured creditors' recoveries.
16	4/14/2023	Taylor, Brian	0.8	Review and update mediation statement provided by Counsel.
16	4/14/2023	Taylor, Brian	0.4	Attend call with FTI Team to update mediation statement.
16	4/14/2023	Taylor, Brian	0.2	Prepare correspondence with Counsel related to the mediation statement.
16	4/14/2023	Taylor, Brian	0.3	Prepare correspondence with FTI Team related to the potential changes to the mediation statement.
16	4/14/2023	Zucker, Clifford	0.7	Review comments to draft illustrative claims waterfall.
16	4/15/2023	Gruber, Jacob	3.0	Develop mediation materials re: Debtors' shared services and solvency issues.
16	4/15/2023	Diaz, Matthew	0.9	Review financial exhibits to the mediation statement.
16	4/15/2023	Diaz, Matthew	3.9	Review the slides for mediation in detail.
16	4/15/2023	Diaz, Matthew	2.8	Review analysis of Debtors' pre-petition capitalization.
16	4/15/2023	Sveen, Andrew	1.3	Prepare illustrative waterfall for unsecured creditors' recoveries.
16	4/15/2023	Sveen, Andrew	0.7	Discuss revisions to mediation presentation internally.
16	4/16/2023	Diaz, Matthew	0.4	Participate in a call with Counsel to review issues related to upcoming mediation with Debtors.
16	4/16/2023	Diaz, Matthew	1.2	Review transcript of deposition of certain director of Debtors.
16	4/16/2023	Diaz, Matthew	0.5	Participate in a call with Portage re: the mediation.
16	4/17/2023	Gruber, Jacob	2.3	Develop presentations related to key takeaways from deposition transcript testimony related to pre-petition transactions.
16	4/17/2023	Gruber, Jacob	3.2	Review documentation related to pre-petition credit agreements between the Debtor and lender entities.
16	4/17/2023	Gruber, Jacob	2.9	Refine meditation materials based on latest comments from Counsel.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
16	4/17/2023	Gruber, Jacob	1.1	Develop revised slide related to waterfall analysis.
16	4/17/2023	Diaz, Matthew	0.5	Participate in a call with Counsel to discuss the mediation.
16	4/17/2023	Diaz, Matthew	2.8	Review the supporting financial materials for upcoming mediation.
16	4/18/2023	Gruber, Jacob	3.4	Update materials related to the upcoming mediation with the Debtors.
16	4/18/2023	Gruber, Jacob	3.6	Continue to update materials related to the upcoming mediation with the Debtors.
16	4/18/2023	Diaz, Matthew	3.9	Prepare for the mediation with the Debtors by reviewing analysis of the Debtors' pre-petition financing.
16	4/18/2023	Diaz, Matthew	1.5	Review the transcript for deposition of certain director of Debtor entity.
16	4/19/2023	Gruber, Jacob	3.4	Participate in mediation with Debtors.
16	4/19/2023	Gruber, Jacob	3.6	Continue to participate in mediation with Debtors.
16	4/19/2023	Gruber, Jacob	1.3	Summarize key issues re: mediation with Debtors.
16	4/19/2023	Gruber, Jacob	3.7	Participate in first session of mediation with the Debtors.
16	4/19/2023	Diaz, Matthew	3.4	Participate in the afternoon session of the mediation.
16	4/19/2023	Diaz, Matthew	3.6	Participate in the evening session of the mediation.
16	4/19/2023	Diaz, Matthew	3.7	Participate in the final session of the mediation.
16	4/19/2023	Diaz, Matthew	0.8	Review of the settlement term sheet based on mediation.
16	4/19/2023	Diaz, Matthew	3.5	Participate in the morning session of the mediation.
16	4/21/2023	Zucker, Clifford	0.8	Analyze settlement agreement term sheet and correspondence.
16	4/21/2023	Diaz, Matthew	0.4	Review the updated term sheet for settlement agreement with Debtors.
16	4/24/2023	Diaz, Matthew	0.8	Review the mediation economic summary for the Committee.
16	4/24/2023	Zucker, Clifford	0.4	Review comments to revised settlement term sheet.
16	4/29/2023	Diaz, Matthew	0.8	Review the Debtors' plan and disclosure statement.
16	5/1/2023	Zucker, Clifford	0.9	Review comments to draft plan and disclosure statement.
16	5/30/2023	Zucker, Clifford	0.4	Analyze class two treatment and revised plan.
16	6/9/2023	Zucker, Clifford	0.5	Review and analysis of counsel/UC correspondence on plan issues

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
16 Total			132.9	
18	2/17/2023	Gruber, Jacob	0.4	Call with Committee Counsel on investigations.
18	2/17/2023	Faloye, Oluwadotun	0.4	Prepare diligence request list for the Debtors re: investigation of financial documents.
18	2/17/2023	Faloye, Oluwadotun	0.4	Participate in investigations call with Counsel.
18	2/18/2023	Eldred, John	1.5	Compile Rule 2004 investigation request list.
18	2/18/2023	Gruber, Jacob	1.1	Review debt documents that have been uploaded to the data room.
18	2/19/2023	Eldred, John	1.7	Compile Rule 2004 request list to assist with investigation.
18	2/20/2023	Gruber, Jacob	0.8	Incorporate comments from the FTI team into 2004 document request list.
18	2/20/2023	Eldred, John	2.0	Review pleadings and available financial data received from the Debtors.
18	2/20/2023	Gruber, Jacob	0.5	Call with Counsel to discuss progress on 2004 document request.
18	2/20/2023	Gruber, Jacob	0.6	Call with the FTI team to discuss 2004 info request list.
18	2/20/2023	Eldred, John	0.5	Meet with Counsel re: 2004 request list.
18	2/20/2023	Faloye, Oluwadotun	0.6	Participate in internal call re: document request list for the Debtors.
18	2/20/2023	Faloye, Oluwadotun	0.5	Participate in investigations call with Counsel.
18	3/1/2023	Zucker, Clifford	0.4	Review comments from Counsel on rule 2004 request.
18	3/7/2023	Eldred, John	1.0	Review the Debtors' filed pleadings as part of investigation process.
18	3/15/2023	Eldred, John	1.3	Review financial statements, contracts and other documents produced by Debtors.
18	3/21/2023	Gruber, Jacob	0.3	Call with FTI Team re: investigations workstream.
18	3/21/2023	Sveen, Andrew	0.5	Review alter ego legal doctrine for diligence process.
18	3/21/2023	Sveen, Andrew	0.6	Analyze documents for diligence investigation.
18	3/21/2023	Sveen, Andrew	0.7	Prepare for the diligence investigation process.
18	3/21/2023	Diaz, Matthew	0.5	Review 2004 rule documents received as part of investigation.
18	3/21/2023	Eldred, John	1.3	Plan document review strategy re: 2004 rule investigation.
18	3/21/2023	Park, Jacob	1.3	Review document production for alter-ego analysis.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
18	3/22/2023	Eldred, John	0.5	Meet with Counsel to discuss 2004 rule investigation request response.
18	3/22/2023	Sveen, Andrew	2.2	Analyze documents received from Debtors for diligence investigation.
18	3/22/2023	Sveen, Andrew	1.3	Continue to review relevance of documents received from Debtors for diligence investigation.
18	3/22/2023	Sveen, Andrew	0.6	Analyze documents received from Debtors for diligence investigation.
18	3/22/2023	Sveen, Andrew	1.0	Review case issues relating to the evidence for potential recharacterization.
18	3/22/2023	Eldred, John	2.0	Review documents and financial records provided by the Debtors.
18	3/22/2023	Eldred, John	0.6	Review Debtors' response to 2004 rule investigation request.
18	3/23/2023	Sveen, Andrew	0.4	Review strategy for investigation process and document review.
18	3/23/2023	Eldred, John	0.4	Meet with the FTI team to discuss key issues relating to the 2004 investigation.
18	3/23/2023	Diaz, Matthew	0.6	Review key concerns for investigation in order to streamline targeted document review.
18	3/23/2023	Eldred, John	2.5	Review documents and financial records provided by the client.
18	3/23/2023	Park, Jacob	0.3	Review document production for alter-ego analysis.
18	3/24/2023	Eldred, John	1.5	Prepare financial topic document request list for Portage.
18	3/24/2023	Eldred, John	3.1	Review documents and financial records provided by Portage in the data room.
18	3/27/2023	Eldred, John	0.4	Meet with the FTI team re: Portage document request list.
18	3/27/2023	Diaz, Matthew	0.7	Review findings from the 2004 rule investigation in preparation for deposition.
18	3/27/2023	Eldred, John	1.5	Review documents and financial records produced by the Debtors.
18	3/27/2023	Eldred, John	0.5	Continue to review documents as part of the 2004 rule investigation process at the request of Counsel.
18	3/28/2023	Gruber, Jacob	0.6	Call with FTI Team on investigations documentation.
18	3/28/2023	Diaz, Matthew	0.9	Review potential causes of action financial request list.
18	3/28/2023	Eldred, John	1.5	Review documents and financial records produced by the Debtors.
18	3/29/2023	Diaz, Matthew	0.5	Participate on call with Counsel re: the investigation process.
18	3/29/2023	Eldred, John	0.5	Meet with Counsel to discuss Debtors' document production.
18	3/29/2023	Eldred, John	2.3	Review data room index and discuss with FTI team.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
18	3/30/2023	Diaz, Matthew	1.1	Participate in a call with Counsel on preparation of supporting materials for upcoming mediation.
18	3/30/2023	Eldred, John	1.0	Meet with Counsel re: investigation workstreams and coordination.
18	3/30/2023	Eldred, John	0.3	Attend call with Portage re: document requests.
18	3/30/2023	Taylor, Brian	0.5	Prepare list of diligence questions for potential recovery actions.
18	3/30/2023	Taylor, Brian	0.8	Attend call with Counsel related to potential recovery actions.
18	3/30/2023	Diaz, Matthew	0.9	Review issues related to the ongoing litigation and mediation process.
18	3/30/2023	Eldred, John	2.0	Analyze Debtors' historical financial statements.
18	3/30/2023	Eldred, John	3.0	Prepare litigation support materials in advance of mediation.
18	3/30/2023	Taylor, Brian	0.4	Summarize key strategies re: potential recovery actions.
18	3/30/2023	Taylor, Brian	0.3	Review documents in Debtors' data room for Debtors' prepetition financial activity.
18	3/30/2023	Taylor, Brian	0.6	Conduct research related to potential recovery actions.
18	3/31/2023	Diaz, Matthew	1.9	Review the Debtors' pre-petition credit agreement.
18	3/31/2023	Eldred, John	3.5	Review and analyze documents produced by the Debtors.
18	3/31/2023	Eldred, John	1.8	Continue to prepare litigation support materials in advance of mediation.
18	3/31/2023	Eldred, John	2.2	Prepare litigation support materials in advance of mediation.
18	3/31/2023	Taylor, Brian	1.3	Review credit agreements and assignment agreement.
18	4/1/2023	Diaz, Matthew	0.5	Review issues relating to potential litigation with Debtors.
18	4/1/2023	Diaz, Matthew	1.1	Review Debtors' historical financial statements for potential litigations.
18	4/1/2023	Eldred, John	1.8	Review Debtors' financial document extract provided by Counsel.
18	4/1/2023	Eldred, John	1.0	Prepare document review workplan for investigation for potential avoidance actions.
18	4/2/2023	Eldred, John	0.8	Review Debtors' financial documents provided by Counsel.
18	4/3/2023	Gruber, Jacob	1.8	Review documents related to shared services agreements between related party and the Debtors.
18	4/3/2023	Gruber, Jacob	1.2	Review documents related to Debtors' historical financial performance produced through discovery documentation requests.
18	4/3/2023	Diaz, Matthew	2.1	Review the Debtors' pre-petition credit agreement.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
18	4/3/2023	Diaz, Matthew	0.8	Draft email to Counsel on findings re: the Debtors' pre-petition credit agreement.
18	4/3/2023	Eldred, John	2.0	Prepare comparison of related party financials with Debtors' financials.
18	4/3/2023	Eldred, John	0.9	Coordinate document review with team.
18	4/3/2023	Eldred, John	1.3	Prepare 2004 document receipt tracker.
18	4/3/2023	Sveen, Andrew	0.9	Prepare summary of investigation into Debtors' financial reporting in 2022.
18	4/3/2023	Sveen, Andrew	0.5	Investigate Debtors' financial documents for the services and parts entities.
18	4/3/2023	Sveen, Andrew	0.8	Continue to prepare summary of investigation into Debtors' financial reporting in 2022.
18	4/4/2023	Zucker, Clifford	0.6	Review financial audit report for party related to Debtors' for 2020 and 2021.
18	4/4/2023	Diaz, Matthew	1.1	Participate in a call with Counsel to discuss discovery and litigation strategies.
18	4/4/2023	Diaz, Matthew	0.5	Participate in a call with Counsel to discuss the mediation.
18	4/4/2023	Diaz, Matthew	1.6	Review the Debtors' financial statements received in discovery.
18	4/4/2023	Eldred, John	1.0	Review the Debtors' filed Schedules and SOFAs.
18	4/4/2023	Eldred, John	1.2	Review financial documents provided by Counsel.
18	4/4/2023	Eldred, John	0.6	Meet with Counsel to discuss status of investigation workstreams.
18	4/4/2023	Sveen, Andrew	2.3	Review documents received by the Debtors with a focus on the pre-petition split between entities.
18	4/4/2023	Sveen, Andrew	0.6	Prepare summary of findings of investigation into the Debtors' pre-petition finances.
18	4/4/2023	Zucker, Clifford	0.4	Review correspondence with Counsel on deposition preparations.
18	4/5/2023	Diaz, Matthew	1.3	Review the Debtors' 2021 consolidated financial statements.
18	4/5/2023	Diaz, Matthew	1.2	Review the Debtors' 2020 consolidated financial statements.
18	4/5/2023	Diaz, Matthew	0.6	Develop question list for Portage re: Debtors' pre-petition financial statements.
18	4/5/2023	Diaz, Matthew	1.1	Review the Debtors' historical audited financial statements.
18	4/5/2023	Eldred, John	2.8	Review financial statements in advance of meeting with Portage.
18	4/5/2023	Eldred, John	2.0	Prepare investigation update deck for Counsel.
18	4/5/2023	Sveen, Andrew	0.9	Prepare variance analysis between different versions of Debtors' 2021 and 2020 balance sheets.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
18	4/5/2023	Sveen, Andrew	2.1	Record findings from review of Debtors' documents in discovery.
18	4/5/2023	Sveen, Andrew	1.4	Prepare summary of findings based on review of financial statement documents received by the Debtors.
18	4/5/2023	Zucker, Clifford	0.4	Review and analyze correspondence with Committee and Counsel on mediation issues.
18	4/6/2023	Diaz, Matthew	0.5	Review due diligence list on the Debtors' historical financial statements.
18	4/6/2023	Eldred, John	2.0	Prepare investigation update deck for Counsel.
18	4/6/2023	Eldred, John	1.5	Review financial statements in advance of meeting with Portage.
18	4/6/2023	Sveen, Andrew	1.0	Review the Debtors' transition services agreements from 2022.
18	4/6/2023	Sveen, Andrew	0.9	Revise presentation on findings from investigation.
18	4/6/2023	Sveen, Andrew	0.6	Record findings from review of Debtors' financial statement documents in discovery.
18	4/6/2023	Sveen, Andrew	2.2	Perform targeted review of Debtors' financial documents as part of Committee investigation.
18	4/6/2023	Sveen, Andrew	0.7	Revise summary of the monthly amounts owed to the Debtors' per the transition services agreement with related entity.
18	4/6/2023	Sveen, Andrew	0.5	Summarize key issues re: the Debtors' 2021 credit agreement.
18	4/6/2023	Sveen, Andrew	0.6	Prepare summary of monthly amounts owed to Debtors' and related entity under transition services agreements.
18	4/7/2023	Diaz, Matthew	0.6	Review issues relating to Debtors' pre-petition funding from certain party.
18	4/7/2023	Diaz, Matthew	1.2	Review outline of presentation on investigation of Debtors' pre-petition financing.
18	4/7/2023	Diaz, Matthew	0.8	Call with Counsel to prepare for the deposition and related issues.
18	4/7/2023	Eldred, John	0.5	Meet with Counsel to discuss deposition and mediation topics.
18	4/7/2023	Eldred, John	0.8	Formulate plan for litigation support deliverable.
18	4/7/2023	Sveen, Andrew	0.5	Prepare list of questions for deposition with Debtors.
18	4/7/2023	Sveen, Andrew	2.1	Review Debtors' provided documents in order to prepare summary of investigation.
18	4/7/2023	Sveen, Andrew	2.6	Prepare materials for the deposition of the Debtors.
18	4/7/2023	Sveen, Andrew	0.7	Meet internally with team to discuss investigation process.
18	4/7/2023	Sveen, Andrew	0.4	Supplement information request to the Debtors.
18	4/8/2023	Gruber, Jacob	2.8	Review shared service and transition service documentation provided by the Debtors.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
18	4/8/2023	Diaz, Matthew	1.6	Review the Debtors' 2021 financial performance.
18	4/8/2023	Diaz, Matthew	1.4	Continue to review the Debtors' 2022 financial performance.
18	4/8/2023	Diaz, Matthew	0.5	Review the shared services agreement for the Debtors and related party.
18	4/8/2023	Diaz, Matthew	0.6	Review amendment to the Debtors' pre-petition credit agreement.
18	4/8/2023	Diaz, Matthew	2.9	Detail outline of questions for Neyrey deposition.
18	4/8/2023	Sveen, Andrew	0.8	Continue to revise commentary on Debtors' adjusted balance sheet for 2020 to 2023.
18	4/8/2023	Sveen, Andrew	2.0	Prepare summary of findings from investigation into Debtors' pre-petition financing.
18	4/8/2023	Sveen, Andrew	1.4	Prepare variance analysis between different versions of Debtors' historical financial statements.
18	4/8/2023	Sveen, Andrew	1.6	Revise presentation materials for deposition of the Debtors.
18	4/9/2023	Eldred, John	1.0	Meet with Counsel to prepare for depositions.
18	4/9/2023	Eldred, John	1.2	Review litigation support materials.
18	4/9/2023	Sveen, Andrew	0.4	Prepare updates to information request list for Portage.
18	4/9/2023	Sveen, Andrew	1.5	Prepare analysis of Debtors' shared services with related entity.
18	4/9/2023	Sveen, Andrew	1.3	Revise presentation for the deposition of the Debtors including shared services analysis.
18	4/9/2023	Sveen, Andrew	1.2	Prepare summary of Debtors' historical income statements.
18	4/9/2023	Sveen, Andrew	1.1	Draft commentary on the Debtors' adjusted balance sheet for 2021.
18	4/9/2023	Zucker, Clifford	1.2	Call with Counsel on document review and deposition preparation.
18	4/9/2023	Diaz, Matthew	1.3	Participate in a call with Counsel to prepare for the mediation.
18	4/9/2023	Gruber, Jacob	1.3	Call with Counsel and FTI Team re: investigations workstream updates.
18	4/9/2023	Diaz, Matthew	0.6	Review information request list to the Debtors.
18	4/10/2023	Gruber, Jacob	0.5	Call with FTI Team and Portage Team on investigations workstream.
18	4/10/2023	Diaz, Matthew	0.4	Review next steps re: mediation with the Debtors.
18	4/10/2023	Eldred, John	0.5	Meet with Portage to discuss open data requests for investigation.
18	4/10/2023	Eldred, John	1.0	Review documents produced and prepare litigation support materials.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
18	4/10/2023	Eldred, John	0.5	Meet with Counsel to prepare for depositions.
18	4/10/2023	Eldred, John	0.8	Review and revise litigation support deliverable.
18	4/10/2023	Eldred, John	0.4	Meet with real estate team re: lease benchmarking.
18	4/10/2023	Eldred, John	0.5	Review Debtors' leases for leased store locations.
18	4/10/2023	Kang, Nicholas	0.5	Perform a lease abstraction for 10 sites in different cities for market rents analysis.
18	4/10/2023	Kang, Nicholas	0.5	Meet with team to discuss the scope of the market rents analysis.
18	4/10/2023	Kang, Nicholas	1.9	Extract relevant information from market lease abstraction for comparable analysis of Debtors' rents.
18	4/10/2023	Nelson, Cynthia	0.4	Confer with FTI regarding analysis related to real property leases.
18	4/10/2023	Sveen, Andrew	0.5	Attend call with Counsel to discuss list of questions for deposition of the Debtors.
18	4/10/2023	Sveen, Andrew	0.5	Attend call with Portage to discuss requests for Debtors' financial statements.
18	4/10/2023	Sveen, Andrew	0.8	Revise analysis of Debtors' payments made in the 90 days prior to filing.
18	4/10/2023	Taylor, Brian	0.7	Review Debtors' filed first day motions.
18	4/10/2023	Taylor, Brian	0.5	Revise information request list for Debtors re: investigation into Debtors' pre-petition financing.
18	4/10/2023	Taylor, Brian	0.4	Review Debtors' historical financial statements.
18	4/10/2023	Taylor, Brian	0.8	Review initial observations deck for potential avoidance actions.
18	4/10/2023	Taylor, Brian	0.5	Attend call with Counsel related to depositions.
18	4/10/2023	Taylor, Brian	0.5	Participate in call with FTI Team related to mediation presentation.
18	4/10/2023	Taylor, Brian	0.5	Participate in call with FTI Team related to lease review.
18	4/10/2023	Taylor, Brian	0.8	Prepare correspondence with FTI related to interview with the Debtors for claims information.
18	4/10/2023	Zucker, Clifford	0.5	Review correspondence with Counsel on interview question for Debtors' director.
18	4/11/2023	Diaz, Matthew	0.6	Review questions for deposition of the Debtors' officer.
18	4/11/2023	Diaz, Matthew	1.1	Review loan documents related to certain pre-petition funding.
18	4/11/2023	Zucker, Clifford	0.6	Analyze Debtors' transition services agreement with related party.
18	4/11/2023	Zucker, Clifford	0.7	Review shared services agreement between Debtors' and related party.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
18	4/11/2023	Eldred, John	1.0	Prepare deposition outline for Counsel.
18	4/11/2023	Eldred, John	2.6	Review documents produced and prepare litigation support materials.
18	4/11/2023	Kang, Nicholas	0.4	Meet with team to discuss inputs for comparable lease analysis.
18	4/11/2023	Sveen, Andrew	1.2	Revise presentation materials for deposition of the Debtors by including updated financial statements.
18	4/11/2023	Sveen, Andrew	0.5	Update information request list to Portage.
18	4/11/2023	Sveen, Andrew	0.9	Prepare analysis to assess terms of Debtors' financing in comparison to the market.
18	4/11/2023	Taylor, Brian	0.5	Attend call with FTI team related to deposition questions.
18	4/11/2023	Taylor, Brian	1.1	Review and update deposition questions.
18	4/11/2023	Taylor, Brian	0.9	Review documents related to deposition questions.
18	4/11/2023	Taylor, Brian	0.4	Correspond with FTI team related to deposition questions.
18	4/12/2023	Gruber, Jacob	1.8	Review documents related to historical market interest rates for comparable companies.
18	4/12/2023	Diaz, Matthew	0.5	Review the historical interest rate and related benchmarking for Debtors' pre-petition financing.
18	4/12/2023	Diaz, Matthew	0.5	Review outline of supporting materials for mediation.
18	4/12/2023	Eldred, John	2.0	Review documents produced and prepare litigation support materials.
18	4/12/2023	Kang, Nicholas	1.1	Research comparable retail leases for store locations of entity related to Debtors.
18	4/12/2023	Kang, Nicholas	1.3	Continue to research comparable retail leases for store locations of entity related to Debtors.
18	4/12/2023	Kang, Nicholas	1.5	Prepare analysis of comparable retail leases for store locations of entity related to Debtors.
18	4/12/2023	Kang, Nicholas	1.2	Revise selection of comparable stores for analysis of store locations for party related to Debtors.
18	4/12/2023	Kang, Nicholas	1.0	Summarize findings from analysis of comparable store locations for Debtors' affiliates.
18	4/12/2023	Taylor, Brian	0.6	Correspond with FTI Team related to depositions.
18	4/12/2023	Taylor, Brian	0.3	Prepare correspondence with Counsel to provide deposition questions.
18	4/12/2023	Taylor, Brian	0.4	Continue to prepare correspondence with Counsel to provide deposition questions.
18	4/12/2023	Taylor, Brian	1.2	Review documents related to deposition questions.
18	4/12/2023	Taylor, Brian	1.3	Prepare suggested questions for deposition of certain Debtor entity officer.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
18	4/13/2023	Diaz, Matthew	1.2	Review mediation statement prepared by Counsel.
18	4/13/2023	Diaz, Matthew	0.5	Participate in a call with Counsel re: mediation.
18	4/13/2023	Eldred, John	0.6	Attend deposition of Debtors' director.
18	4/13/2023	Eldred, John	1.3	Continue to attend deposition of Debtors' director.
18	4/13/2023	Kang, Nicholas	0.3	Call with team on combining and extracting market data for comparable lease analysis.
18	4/13/2023	Kang, Nicholas	0.9	Research comparable retail locations for sites owned by party affiliated with the Debtors.
18	4/13/2023	Kang, Nicholas	0.8	Continue to research comparable retail locations for sites owned by party affiliated with the Debtors.
18	4/13/2023	Kang, Nicholas	1.1	Analyze results of research on comparable analysis of Debtors' leased locations.
18	4/13/2023	Kang, Nicholas	0.2	Continue to call with team on combining and extracting market data for comparable lease analysis.
18	4/13/2023	Kang, Nicholas	0.7	Research comparable sites for retail stores owned by Debtors' affiliate.
18	4/13/2023	Kang, Nicholas	1.1	Extract relevant data on comparable locations for Debtors' stores.
18	4/13/2023	Kang, Nicholas	0.8	Combine data on comparable leases for Debtors' store locations.
18	4/13/2023	Sveen, Andrew	2.7	Review key issues related to the investigation in preparation for mediation with the Debtors.
18	4/13/2023	Sveen, Andrew	0.6	Revise financial support materials for upcoming mediation with the Debtors.
18	4/13/2023	Sveen, Andrew	1.1	Supplement financial support materials for upcoming mediation with the Debtors with updated financial data.
18	4/13/2023	Sveen, Andrew	1.0	Review presentation materials for upcoming mediation with the Debtors.
18	4/13/2023	Sveen, Andrew	1.5	Summarize Debtors' asset valuation in preparation for mediation.
18	4/13/2023	Taylor, Brian	0.8	Call with FTI team on revision of mediation materials.
18	4/13/2023	Taylor, Brian	2.3	Attend deposition for director of the Debtors.
18	4/13/2023	Taylor, Brian	3.1	Continue to attend deposition for director of the Debtors.
18	4/13/2023	Taylor, Brian	0.4	Review analysis for upcoming mediation with the Debtors.
18	4/13/2023	Taylor, Brian	0.7	Prepare correspondence with FTI Team related to deposition notes.
18	4/14/2023	Eldred, John	1.3	Attend deposition of certain officer of the Debtors.
18	4/14/2023	Kang, Nicholas	1.4	Call with team to discuss the market rents analysis and quality check the comparable lease analysis.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
18	4/14/2023	Kang, Nicholas	0.5	Call with team to review comparable lease analysis.
18	4/14/2023	Zucker, Clifford	0.5	Review comments to red line position statement for potential avoidance actions.
18	4/14/2023	Zucker, Clifford	0.3	Call with team on mediation documents and support.
18	4/14/2023	Zucker, Clifford	0.8	Review comments to draft mediation statement.
18	4/15/2023	Gruber, Jacob	2.0	Call with FTI Team on mediation materials.
18	4/15/2023	Diaz, Matthew	0.4	Participate in a call with Counsel re: mediation.
18	4/15/2023	Sveen, Andrew	0.7	Revise slides on Debtors' pre-petition balance sheets based on comments from team.
18	4/15/2023	Sveen, Andrew	0.4	Discuss revisions to mediation presentation with Counsel.
18	4/15/2023	Sveen, Andrew	1.0	Finalize evidence for potential subordination of debt to equity.
18	4/15/2023	Sveen, Andrew	2.2	Create additional slides on potential causes of action with Debtors.
18	4/15/2023	Sveen, Andrew	0.5	Discuss mediation slides with team re: document sourcing.
18	4/16/2023	Eldred, John	1.2	Prepare for deposition of certain officer of the Debtors.
18	4/16/2023	Sveen, Andrew	0.5	Revise presentation on potential avoidance action re: Debtors' debt for mediation.
18	4/17/2023	Eldred, John	2.2	Attend deposition of certain officer of the Debtors.
18	4/17/2023	Eldred, John	1.8	Summarize results of deposition of certain officer of the Debtors.
18	4/17/2023	Eldred, John	2.3	Continue to attend deposition of certain officer of the Debtors.
18	4/17/2023	Kang, Nicholas	0.2	Meet with team to review the comparable market rents analysis.
18	4/17/2023	Kang, Nicholas	0.4	Meet with team to analyze the results of comparable market rents analysis.
18	4/17/2023	Nelson, Cynthia	0.5	Participate in call with real estate team to discuss outcome of market rent lease analysis.
18	4/17/2023	Sveen, Andrew	0.4	Prepare summary of documents to support mediation arguments.
18	4/17/2023	Sveen, Andrew	2.0	Revise presentation on mediation materials following comments from team.
18	4/17/2023	Sveen, Andrew	2.3	Compile source documents for research re: investigation of the Debtors for upcoming mediation.
18	4/17/2023	Sveen, Andrew	1.0	Participate in call with Portage re: recovery analysis.
18	4/17/2023	Sveen, Andrew	1.2	Participate in meeting with internal team to review comments from depositions of the Debtors.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
18	4/17/2023	Sveen, Andrew	1.5	Process edits to slides at the request of Counsel for mediation with Debtors.
18	4/17/2023	Sveen, Andrew	1.1	Participate in call with Counsel re: recovery analysis.
18	4/17/2023	Taylor, Brian	1.1	Attend deposition of certain officer of the Debtors.
18	4/17/2023	Taylor, Brian	0.5	Attend call with FTI team related to depositions and mediation.
18	4/17/2023	Taylor, Brian	1.7	Continue to attend deposition of certain officer of the Debtors.
18	4/17/2023	Zucker, Clifford	0.7	Review comments to analysis of potential avoidance actions on Debtors.
18	4/18/2023	Eldred, John	3.0	Review documents in advance of mediation.
18	4/18/2023	Sveen, Andrew	1.0	Organize source documents for mediation preparation.
18	4/18/2023	Sveen, Andrew	0.5	Continue to create collection of source documents following comments from team.
18	4/18/2023	Sveen, Andrew	1.1	Continue to prepare source documents for mediation with Debtors.
18	4/18/2023	Sveen, Andrew	1.6	Revise supporting financial materials for upcoming mediation.
18	4/18/2023	Sveen, Andrew	0.9	Review materials provided by Counsel in preparation for mediation with Debtors.
18	4/18/2023	Taylor, Brian	0.5	Attend call with FTI team related to mediation deck.
18	4/18/2023	Taylor, Brian	3.1	Review transcript from deposition of certain Debtor entity director.
18	4/18/2023	Zucker, Clifford	0.8	Review comments to draft complaint against the Debtors' lenders.
18	4/19/2023	Eldred, John	2.0	Review materials related to deposition to prepare for mediation.
18	4/19/2023	Taylor, Brian	2.1	Prepare summary of transcript of deposition for certain director of Debtor entity.
18	4/19/2023	Taylor, Brian	0.7	Prepare correspondence with FTI team related to depositions.
18	4/25/2023	Nelson, Cynthia	0.3	Confirm status of discussion with FTI in connection with lease analysis.
18 Total			274.5	
19	2/17/2023	Faloye, Oluwadolun	0.5	Review list of key issues for initial preparations for the case.
19	2/17/2023	Faloye, Oluwadolun	0.2	Create working group list for circulation to Counsel.
19	2/18/2023	Faloye, Oluwadolun	0.4	Create working group list for circulation to Counsel and the Debtors.
19	2/20/2023	Faloye, Oluwadolun	0.9	Prepare updates to document request list for the Debtors.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
19	3/1/2023	Gruber, Jacob	0.2	Review updates to UCC slides re: business plan.
19	3/6/2023	Faloye, Oluwadotun	0.1	Review daily update of Debtors' filings.
19	3/7/2023	Diaz, Matthew	0.6	Prepare strategy for ongoing issues related to the investigation of the Debtors' financing.
19	3/7/2023	Eldred, John	0.5	Meet with team to discuss pending investigation issues.
19	3/7/2023	Faloye, Oluwadotun	0.5	Attend FTI team meeting to discuss upcoming document review process for investigation.
19	3/8/2023	Gruber, Jacob	0.2	Review updates to diligence list for materials re: letter to the Board of Directors of Debtor entity.
19	3/14/2023	Zucker, Clifford	0.6	Review summary of key issues to present to Committee at the request of Counsel.
19	3/21/2023	Eldred, John	0.2	Review updated investigation strategy to streamline document review.
19 Total			4.9	
20	2/17/2023	Faloye, Oluwadotun	1.1	Participate in kick off call with Portage.
20	2/17/2023	Zucker, Clifford	1.1	Call with Portage on the DIP and document production.
20	2/20/2023	Gruber, Jacob	0.3	Call with Lincoln to discuss potential alternative DIP lenders and the sales process.
20	2/21/2023	Diaz, Matthew	0.5	Participate in a call with Lincoln to discuss the sales process.
20	4/4/2023	Diaz, Matthew	0.4	Participate in a call with Portage to discuss case issues.
20	4/5/2023	Diaz, Matthew	0.6	Call with the Debtors to discuss the historical financial statements.
20	4/5/2023	Eldred, John	0.7	Meet with Portage to discuss financial statement observations.
20	4/5/2023	Sveen, Andrew	1.0	Attend call with Portage to discuss investigation into Debtors' pre-petition financials.
20	4/5/2023	Gruber, Jacob	1.2	Participate in call with Portage and FTI Team to discuss outstanding requests re: investigations workstreams.
20	4/10/2023	Diaz, Matthew	0.5	Participate in a call with Portage to discuss open items request list.
20 Total			7.4	
21	2/17/2023	Brett, Emily	0.5	Participate in kickoff meeting with internal team and UCC.
21	2/17/2023	Zucker, Clifford	0.5	Call with internal team and UCC re: case issues and work plan.
21	2/21/2023	Diaz, Matthew	1.1	Meet with the UCC to discuss the First Day Motions' objections.
21	2/21/2023	Zucker, Clifford	1.2	Attend call with Committee on sale process updates and other motion objections.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
21	2/23/2023	Diaz, Matthew	0.4	Participate in a call with Counsel re: the DIP objection.
21	2/27/2023	Diaz, Matthew	0.8	Participate in call with Counsel to discuss key issues related to the deposition of Portage.
21	2/28/2023	Diaz, Matthew	0.5	Participate in a call with Counsel to prepare for the upcoming Committee call.
21	2/28/2023	Diaz, Matthew	0.3	Participate in a call with Counsel to discuss the sales process.
21	3/1/2023	Diaz, Matthew	1.2	Participate in the Committee call to discuss upcoming DIP hearing and other topics.
21	3/1/2023	Diaz, Matthew	0.3	Call with Counsel to prepare for the Committee call focused on the DIP hearing.
21	3/1/2023	Zucker, Clifford	1.1	Attend call with the Committee to discuss cash flow reporting updates for the prior reporting period.
21	3/3/2023	Diaz, Matthew	1.2	Call with Counsel to prepare for the deposition of Portage.
21	3/8/2023	Gruber, Jacob	0.8	Call with Counsel to discuss DIP revision request to Debtors' Board of Director and associated materials.
21	3/8/2023	Sveen, Andrew	0.8	Call with UCC Counsel to discuss letter to the Debtors regarding DIP Budget revisions.
21	3/8/2023	Diaz, Matthew	0.5	Call with Counsel on the letter to the Debtors' Board of Directors re: proposed DIP revisions.
21	3/14/2023	Diaz, Matthew	0.6	Participate in a call with Counsel to prepare for the Committee call on cash flow results.
21	3/15/2023	Diaz, Matthew	1.1	Participate in the Committee call on cash flow budget to actuals and revised forecast.
21	3/15/2023	Zucker, Clifford	1.2	Attend Committee call to provide update on the cash flow variance analysis.
21	3/22/2023	Diaz, Matthew	0.5	Participate in a call with a creditor re: DIP hearing.
21	3/23/2023	Zucker, Clifford	0.4	Call with a creditor on supply chain and vendor status.
21	3/24/2023	Zucker, Clifford	0.8	Call with Counsel on proposed mediation time line, DIP, and sale update.
21	3/24/2023	Diaz, Matthew	0.8	Participate in a call with Counsel re: upcoming mediation and the sale process.
21	3/28/2023	Diaz, Matthew	0.6	Participate in a call with Counsel to discuss the sales process and to prepare for the Committee call.
21	3/29/2023	Diaz, Matthew	0.8	Review presentation on Debtors' operating results to the Committee.
21	3/29/2023	Zucker, Clifford	0.3	Prepare summary of investigation process to provide to the Committee.
21	3/30/2023	Diaz, Matthew	1.1	Participate in the call with the Committee to discuss recent updates to the investigation process.
21	3/30/2023	Gruber, Jacob	1.1	Attend Committee call to discuss latest updates re: cash flows, mediation, and investigations workstreams.
21	3/30/2023	Sveen, Andrew	1.2	Prepare materials related to Committee investigation of the Debtors.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
21	3/30/2023	Sveen, Andrew	1.3	Attend meeting with the Committee to discuss most recent cash flow updates and mediation.
21	3/30/2023	Sveen, Andrew	1.0	Meet with Counsel to discuss 2004 investigation.
21	3/30/2023	Zucker, Clifford	0.5	Call with Counsel on mediation, causes of action, and document production.
21	3/30/2023	Zucker, Clifford	1.3	Attend call with Committee to discuss upcoming mediation and potential causes of action.
21	4/3/2023	Diaz, Matthew	0.5	Call with Counsel to discuss documents received in discovery.
21	4/5/2023	Diaz, Matthew	0.5	Participate in a call with a creditor.
21	4/6/2023	Sveen, Andrew	1.0	Attend call with Committee to discuss upcoming mediation with Debtors.
21	4/6/2023	Diaz, Matthew	1.1	Participate in Committee call to discuss mediation and current operating results.
21	4/6/2023	Zucker, Clifford	1.0	Participate in Committee call on financial and legal update.
21	4/14/2023	Gruber, Jacob	2.0	Call with FTI Team and Counsel re: mediation slides.
21	4/19/2023	Diaz, Matthew	1.4	Attend meeting with the Committee to prepare for mediation.
21	4/26/2023	Diaz, Matthew	0.4	Call with Counsel on the Debtors' settlement term sheet.
21	4/26/2023	Diaz, Matthew	1.0	Participate in the Committee call to discuss the term sheet and sales process.
21	4/26/2023	Diaz, Matthew	0.5	Prepare materials for call with the Committee on sale process updates and the updated term sheet.
21	4/26/2023	Zucker, Clifford	1.1	Participate in call with Committee on financial and legal update.
21	4/27/2023	Diaz, Matthew	0.5	Participate on a call with Counsel re: the Debtors' latest term sheet and updates to the sales process.
21	5/16/2023	Zucker, Clifford	0.8	Attend call with UCC on financial and legal updates.
21	5/22/2023	Zucker, Clifford	0.4	Review correspondence from Counsel and UCC on financial analysis updates.
21	5/25/2023	Zucker, Clifford	0.4	Review correspondence with Counsel and UCC related to plan confirmation issues.
21	5/31/2023	Zucker, Clifford	0.7	Attend call with UCC on updated financial and legal considerations for plan.
21	6/15/2023	Gruber, Jacob	0.3	Call with Counsel to discuss claims to be objected to as of June 15, 2023.
21 Total			39.4	
22	3/23/2023	Zucker, Clifford	0.3	Call with supplier on activity, products, and supply chain.
22 Total			0.3	

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
23	2/27/2023	Sveen, Andrew	0.7	Prepare FTI retention application.
23	2/28/2023	Gruber, Jacob	0.5	Review retention application.
23	3/1/2023	Gruber, Jacob	0.4	Review updates to the retention application.
23	3/1/2023	Sveen, Andrew	0.4	Draft the retention applications.
23	3/1/2023	Sveen, Andrew	0.3	Update the retention application documents.
23	3/2/2023	Diaz, Matthew	1.0	Review draft retention documents.
23	3/2/2023	Sveen, Andrew	0.3	Revise professional retention application and declaration.
23	3/2/2023	Sveen, Andrew	0.5	Continue to revise professional retention application and declaration.
23	3/12/2023	Sveen, Andrew	0.3	Prepare FTI professional retention application.
23	3/13/2023	Sveen, Andrew	0.3	Continue to prepare FTI retention application.
23	3/13/2023	Hellmund-Mora, Marili	1.0	Prepare the declaration exhibits for professional retention application.
23	3/13/2023	Sveen, Andrew	1.0	Update the FTI professional retention application.
23	3/14/2023	Gruber, Jacob	0.4	Review retention application based on comments from FTI team.
23 Total			7.1	
24	4/7/2023	Hellmund-Mora, Marili	1.2	Prepare the February - March fee application.
24	4/10/2023	Sveen, Andrew	0.8	Prepare the March fee application.
24	4/11/2023	Sveen, Andrew	0.5	Prepare the March fee application exhibits.
24	4/11/2023	Sveen, Andrew	2.7	Prepare the February fee application exhibits.
24	4/11/2023	Sveen, Andrew	1.1	Make initial preparations for fee application for February and March 2023.
24	4/12/2023	Sveen, Andrew	1.3	Review fee application for March 2023 entries.
24	4/13/2023	Sveen, Andrew	0.5	Prepare fee application for filing.
24	4/13/2023	Sveen, Andrew	2.2	Continue to prepare fee application for the months of February and March 2023.
24	4/14/2023	Hellmund-Mora, Marili	1.0	Prepare the February through March fee application to ensure compliance with bankruptcy guidelines.
24	4/14/2023	Sveen, Andrew	0.4	Continue to prepare fee application for March 2023.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
24	4/18/2023	Sveen, Andrew	0.8	Process the fee application to prepare for filing.
24	4/23/2023	Diaz, Matthew	0.6	Review the February through March fee statement.
24	4/24/2023	Diaz, Matthew	0.5	Continue to review the February through March fee statement.
24	4/24/2023	Sveen, Andrew	0.3	Incorporate updates to the February and March fee application.
24	4/26/2023	Diaz, Matthew	0.3	Provide comments on the February - March fee application.
24	5/5/2023	Hellmund-Mora, Marili	0.7	Prepare the April fee application.
24	5/8/2023	Hellmund-Mora, Marili	1.3	Continue to prepare the April fee application.
24	5/9/2023	Sveen, Andrew	1.0	Prepare fee application for prior month for filing.
24	5/9/2023	Sveen, Andrew	2.9	Make initial preparations for fee application for April 2023.
24	5/9/2023	Hellmund-Mora, Marili	1.0	Prepare the April fee application to ensure compliance with bankruptcy guidelines.
24	5/10/2023	Sveen, Andrew	0.4	Continue to prepare fee application for April.
24	5/11/2023	Sveen, Andrew	0.8	Run quality check on fee application for prior month.
24	5/11/2023	Gruber, Jacob	0.4	Review second monthly fee application.
24	5/14/2023	Diaz, Matthew	0.6	Review the April fee statement.
24	6/1/2023	Hellmund-Mora, Marili	0.6	Update and finalize the April fee application.
24	6/7/2023	Sveen, Andrew	1.2	Make initial preparations for the May 2023 fee application.
24	6/8/2023	Sveen, Andrew	0.4	Review claims waterfall analysis.
24	6/8/2023	Sveen, Andrew	0.8	Finalize May 2023 fee application for filing.
24	6/9/2023	Sveen, Andrew	0.2	Finalize May 2023 fee application for filing.
24	6/13/2023	Hellmund-Mora, Marili	0.6	Update and finalize the May fee application.
24	7/5/2023	Hellmund-Mora, Marili	0.7	Update and finalize the May fee application.
24	7/6/2023	Sveen, Andrew	1.2	Make initial preparations for June fee application.
24	7/6/2023	Hellmund-Mora, Marili	0.8	Prepare the June fee application.
24	7/7/2023	Sveen, Andrew	0.4	Finalize June fee application for filing.

EXHIBIT C
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
DETAIL OF TIME ENTRIES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Task Category	Date	Professional	Hours	Activity
24	7/10/2023	Sveen, Andrew	0.3	Finalize June fee application for filing.
24	7/10/2023	Diaz, Matthew	0.4	Review the June fee statement.
24	8/9/2023	Sveen, Andrew	0.6	Prepare July fee application.
24 Total			31.5	
25	5/10/2023	Zucker, Clifford	4.0	Travel to Debtors' auction.
25	5/11/2023	Zucker, Clifford	6.0	Travel from Debtors' auction.
25 Total			10.0	
Grand Total			1,124.6	

EXHIBIT D
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
SUMMARY OF EXPENSES
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Expense Type	Amount
Working Meals	\$522.82
Transportation	500.22
Lodging	407.40
Airfare	80.00
Grand Total	\$1,510.44

EXHIBIT E
IEH AUTO PARTS HOLDING LLC, ET AL. - CASE NO. 23-90054
EXPENSE DETAIL
FOR THE PERIOD FEBRUARY 17, 2023 TO OCTOBER 6, 2023

Date	Professional	Expense Type	Expense Detail	Amount
5/10/2023	Zucker, Clifford	Airfare	Airfare for flight from Orlando, FL to Houston, TX to attend Debtors' auction.	\$165.82
5/10/2023	Zucker, Clifford	Airfare	Travel agent fees for travel accomodations to attend Debtors' auction.	30.00
5/11/2023	Zucker, Clifford	Airfare	Airfare for flight from Houston, TX to Newark, NJ to return from Debtors' auction.	327.00
			Airfare Total	\$522.82
5/11/2023	Zucker, Clifford	Lodging	Tip for hotel staff while traveling for Debtors' auction.	10.00
5/11/2023	Zucker, Clifford	Lodging	Lodging while traveling for Debtors' auction.	490.22
			Lodging Total	\$500.22
2/21/2023	Gruber, Jacob	Transportation	Taxi home from office after working late on DIP Study.	26.40
3/28/2023	Gruber, Jacob	Transportation	Taxi from office to home after working late in the office on the IEH Auto Parts case.	50.99
4/10/2023	Gruber, Jacob	Transportation	Taxi from office to home after working late in the office on the IEH Auto Parts case.	28.08
4/19/2023	Gruber, Jacob	Transportation	Taxi from home to mediation meeting.	27.99
4/20/2023	Diaz, Matthew	Transportation	Taxi from mediation meeting to home.	18.84
4/20/2023	Diaz, Matthew	Transportation	Taxi from home to mediation meeting.	19.88
4/20/2023	Gruber, Jacob	Transportation	Taxi from mediation meeting to home.	35.64
5/10/2023	Zucker, Clifford	Transportation	Taxi from hotel to airport for travel to Debtors' auction.	41.49
5/10/2023	Zucker, Clifford	Transportation	Taxi from hotel to Debtors' auction.	45.00
5/11/2023	Zucker, Clifford	Transportation	Taxi from Debtors' auction to airport to travel home.	43.09
5/11/2023	Zucker, Clifford	Transportation	Taxi home from airport following travel from Debtors' auction.	70.00
			Transportation Total	\$407.40
4/2/2023	Diaz, Matthew	Working Meals	Order food while working late in the office on the IEH case.	25.90
5/11/2023	Zucker, Clifford	Working Meals	Meal while working on review of Debtors' asset sales in auction.	22.86
5/16/2023	Diaz, Matthew	Working Meals	Meal ordered in office.	31.24
			Working Meals Total	\$80.00
			Grand Total	\$1,510.44

C. The billing rates that the Applicant charged are comparable to and reasonable based on rates charged by other professionals with similar experience and expertise in the Southern District of Texas.

D. The services provided by the Applicant were necessary to the administration of this bankruptcy case.

IT IS THEREFORE ORDERED THAT:

1. Applicant is allowed compensation and reimbursement of expenses in the amount of \$961,055.94 for the period set forth in the application.

2. The compensation and reimbursement of expenses allowed in this order and all previous interim allowances of compensation and reimbursement of expenses are approved on a final basis.

3. The Debtors are authorized to disburse any unpaid amounts allowed by paragraphs 1 or 2 of this Order.

Signed:

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE