

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)

**MOTION OF NITERRA NORTH AMERICA, INC. FOR ALLOWANCE
AND PAYMENT OF ADMINISTRATIVE EXPENSE CLAIM
PURSUANT TO SECTION 503(b) OF THE BANKRUPTCY CODE**

IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE ELECTRONICALLY AT HTTPS://ECF.TXSB.USCOURTS.GOV/ WITHIN TWENTY-ONE DAYS FROM THE DATE THIS MOTION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVILEGES, YOU MUST FILE A WRITTEN OBJECTION THAT IS ACTUALLY RECEIVED BY THE CLERK WITHIN TWENTY-ONE DAYS FROM THE DATE THIS MOTION WAS FILED. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

Niterra North America, Inc. (“NNA”), hereby submits this motion (the “**Motion**”) for entry of an order, substantially in the form attached hereto as **Exhibit “A”** (the “**Proposed Order**”), pursuant to section 503(b) of title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “**Bankruptcy Code**”), allowing and directing payment of an administrative expense claim”. In support of the Motion, NNA respectfully states as follows.

¹The 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.



239005423110600000000005

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Motion pursuant to 28 U.S. C. § 1334. This matter is a core proceeding within the meaning of 28 U.S. § 157(b). Venue is proper under 28 U.S.C. §§ 1408 and 1409.

2. The bases for the relief requested herein are section 503(b)(1)(A) of the Bankruptcy Code and Rule 9014 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

BACKGROUND

3. According to NNA’s books and records, NNA is owed \$715,402.44 in connection with goods provided to and for the benefit of IEH Auto Parts LLC prior to January 31, 2023 (the “**Petition Date**”). *Id.*

4. On the Petition Date, IEH Auto Parts Holding LLC and certain of its subsidiaries (collectively, the “**Debtors**”), including IEH Auto Parts LLC, each filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Southern District of Texas (the “**Court**”).

5. On March 13, 2023, the Court entered the *Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment Under Section 503(b)(9), (II) Establishing Amended Schedules bar Date and Rejection Damages Bar Date, (III) Approving the Form of and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, and (IV) Approving Notice of Bar Dates* [Docket No. 222] (the “**Bar Date Order**”). The Bar Date order sets the deadline for all creditors to file a proof of claim, except governmental units and certain other exceptions, on or before May 1, 2023 (the “**Claims Bar Date**”).

6. On March 31, 2023, IEH Auto Parts LLC filed its *Schedules of Assets and Liabilities* [Doc. No. 302] (the “**Schedules**”). In Schedule E/F IEH Auto Parts LLC listed NNA

as a creditor holding a general unsecured claim in the amount of \$656,594.66. *See* Docket No. 302, Schedule E/F, Part 2.

7. On April 13, 2023, prior to the Claims Bar Date, NNA filed its proof of claim designated as “Claim No. 407” asserting (i) a claim in the amount of \$715,402.44 as a general unsecured claim (the “**General Unsecured Claim**”); and (ii) a claim in the amount of \$116,526.22 entitled to priority under section 503(b)(9) of the Bankruptcy Code for the value of the goods delivered to and received by IEH Auto Parts LLC in the twenty (20) days prior to the Petition Date (the “**Section 503(b)(9) Claim**”). A true and correct copy of Claim No. 407 is attached as **Exhibit “B”**.

8. On June 16, 2023, this Court entered the *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* (the “**Confirmation Order**”) [Doc No. 749] confirming the *Combined Plan and Disclosure Statement* [Docket No. 442].

9. The Effective Date of 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**”)² occurred on October 6, 2023 according to the *Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Date* [Docket No. 922] (the “**Effective Date Notice**”).

10. The Effective Date Notice provides that the deadline for filing requests for payment of Administrative Expense Claims is: (a) with respect to Administrative Expense Claims other than Professional Fee Claims, 30 days after the Effective date; and (b) with respect to Professions

² Capitalized terms used but not otherwise defined herein shall have the meanings given to them in the Plan.

Claim, 45 days after the Effective Date (the “**Administrative Expense Claims Bar Date**”). The Plan defines Administrative Expense Claims to include claims pursuant to section 503(b)(9) of the Bankruptcy Code. *See* Plan, Art. I.A.5.

11. Accordingly, pursuant to the Effective Date Notice, NNA hereby files the Motion requesting payment of the Section 503(b)(9) Claim as an Administrative Expense Claim.

RELIEF REQUESTED

12. By this Motion, NNA seeks entry of an order, substantially in the form of the Proposed Order, allowing and directing immediate payment of the Section 503(b)(9) Claim in the amount of \$116,526.22 for goods that the Debtors received from NNA within twenty (20) days prior to the Petition Date.

BASIS FOR RELIEF REQUESTED

13. Section 503(a) of the Bankruptcy Code provides that “an entity may timely file a request for payment of an administrative request.” 11 U.S.C. § 503(a).

14. Section 503(b)(9) of the Bankruptcy Code provides for the allowance, as an administrative expense, of the value of any goods sold to the Debtors in the ordinary course of the Debtors’ business and received by the Debtors within twenty (20) days before the commencement date:

- (b) After notice and a hearing, there shall be allowed, administrative expenses . . . including –
 - (9) the value of any goods received by the debtor within 20 days before the date of commencement of a case under [the Bankruptcy Code] in which the goods have been sold to the debtor in the ordinary course of such debtor’s business.

11 U.S.C. § 503(b)(9).

15. Section 507(a)(2) of the Bankruptcy Code provides that administrative expenses allowed under section 503(b) are entitled to administrative priority treatment. 11 U.S.C. § 507(a)(2).

16. NNA filed Claim No. 407, including the Section 503(b)(9) Claim, prior to the Claims Bar Date per the Bar Date Order. Further, NNA files this Motion out of an abundance of caution prior to the Administrative Expense Claims Bar Date per the Effective Date Notice.

17. As set forth in Claim No. 407, during the twenty (20) days preceding the Petition Date, NNA provided goods to the Debtors valued at \$116,526.22 in the ordinary course of the Debtors' business pursuant to the Agreements. Upon information and belief, the goods were actually received by the Debtor during the twenty-day period.

18. Pursuant to sections 503(b)(9) and 507(a)(2) of the Bankruptcy Code, the Section 503(b)(9) Claim is entitled to administrative expense priority based upon the value of goods sold in the ordinary course of business within twenty (20) days before the Petition Date. Accordingly, NNA submits that the relief requested herein is appropriate.

NO PRIOR REQUEST

19. No prior motion for the relief requested herein has been made to this or any other court.

CONCLUSION

WHEREFORE, NNA respectfully requests entry of an order, in a form substantially similar to the Proposed Order, granting NNA an allowed administrative expense claim in the amount of \$116,526.22, ordering the Debtors to pay such administrative expense claim within five (5) business days after entry of the Order or at such time as the Court otherwise directs, and granting such other and further relief as may be just and proper.

Dated: November 6, 2023

Respectfully submitted,

BOWLES RICE LLP

By: /s/ Ellen Maxwell-Hoffman

Ellen Maxwell-Hoffman (WV Bar No. 2373)

(admitted *pro hac vice*)

600 Quarrier Street

Charleston, West Virginia 25301

Telephone: (304) 347-1186

Facsimile: (304) 343-3058

E-mail: emaxwell@bowlesrice.com

- and -

Julia A. Chincheck (WV Bar No. 718)

(admitted *pro hac vice*)

600 Quarrier Street

Charleston, West Virginia 25301

Telephone: (304) 347-1713

Facsimile: (304) 343-3058

E-mail: jchincheck@bowlesrice.com

Counsel for Niterra North America, Inc.

CERTIFICATE OF SERVICE

The undersigned hereby certified that on November 6, 2023, I electronically filed the foregoing *Motion of Niterra North America, Inc. for Allowance and Payment of Administrative Expense Claim Pursuant to Section 503(b) of the Bankruptcy Code* in the above-captioned case with the Clerk of the United States Bankruptcy Court for the Southern District of Texas using the CM/ECF System, which sent electronic notification of such filing to those parties receiving electronic notice therein.

By: /s/ Ellen Maxwell-Hoffman
Ellen Maxwell-Hoffman (WV Bar No. 2373)

EXHIBIT A

Proposed Order

**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)

**ORDER GRANTING MOTION OF NITERRA NORTH AMERICA, INC.
FOR ALLOWANCE AND PAYMENT OF ADMINISTRATIVE EXPENSE
CLAIM PURSUANT TO SECTION 503(b) OF THE BANKRUPTCY CODE**

This matter coming before this Court upon the motion (the “**Motion**”) of Niterra North America, Inc. (“**NNA**”), for entry of an order, pursuant to Section 503(b) of Title 11 of the United States Code, 11 U.S.C. §§ 101 *et seq.* (the “**Bankruptcy Code**”), allowing and directing payment of the Section 503(b)(9) Claim; and it appearing that this Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. § 1334; and it appearing that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that venue of these chapter 11 cases and the Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and, after due deliberation, the Court having determined that the relief requested in the Motion is appropriate and justified; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and the Court having reviewed the Motion and having heard the statements in

¹The 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.

support of the relief requested therein at the hearing before the Court; and good and sufficient cause appearing therefore;

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** as set forth herein.
2. NNA is hereby granted an allowed administrative expense claim pursuant to section 503(b)(9) of the Bankruptcy Code in the amount of \$116,526.22.
3. The Debtors are directed to pay to NNA the total sum of \$116,526.22 within five (5) business days following the date of entry of this Order.
4. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order will be immediately effective and enforceable upon its entry.
5. The Debtors and NNA are hereby authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Motion.
6. This Court shall retain exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and enforcement of this Order.

Dated: _____, 2023

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Your claim can be filed electronically on KCC's website at <https://epoc.kccllc.net/autoplus>.

United States Bankruptcy Court for the Southern District of Texas, Houston Division

Indicate Debtor against which you assert a claim by checking the appropriate box below. **(Check only one Debtor per claim form.)**

<input type="checkbox"/> IEH Auto Parts Holding LLC (Case No. 23-90054)	<input type="checkbox"/> IEH Auto Parts Puerto Rico, Inc. (Case No. 23-90058)	<input type="checkbox"/> AP Acquisition Company Massachusetts LLC (Case No. 23-90062)
<input type="checkbox"/> AP Acquisition Company Clark LLC (Case No. 23-90053)	<input type="checkbox"/> IEH BA LLC (Case No. 23-90059)	<input type="checkbox"/> AP Acquisition Company Missouri LLC (Case No. 23-90063)
<input type="checkbox"/> Auto Plus Auto Sales LLC (Case No. 23-90055)	<input type="checkbox"/> AP Acquisition Company Gordon LLC (Case No. 23-90060)	<input type="checkbox"/> AP Acquisition Company North Carolina LLC (Case No. 23-90064)
<input type="checkbox"/> AP Acquisition Company New York LLC (Case No. 23-90056)	<input type="checkbox"/> AP Acquisition Company Washington LLC (Case No. 23-90061)	<input type="checkbox"/> IEH AIM LLC (Case No. 23-90065)
<input checked="" type="checkbox"/> IEH Auto Parts LLC (Case No. 23-90057)		

Official Form 410 Proof of Claim

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Other than a claim under 11 U.S.C. § 503(b)(9), this form should not be used to make a claim for an administrative expense arising after the commencement of the case.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed.

Part 1: Identify the Claim		
1. Who is the current creditor?	Niterra North America, Inc. formerly known as NGK Spark Plugs (U.S.A.), Inc. <small>Name of the current creditor (the person or entity to be paid for this claim)</small> Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent? Niterra North America, Inc. Name 46929 Magellan Dr. Number Street Wixom MI 48383 City State ZIP Code United States of America Country Contact phone 248-926-6919 Contact email AccountsReceivable@ngksparkplugs.com	Where should payments to the creditor be sent? (if different) Niterra North America, Inc. Name 46929 Magellan Dr. Number Street Wixom MI 48393 City State ZIP Code United States of America Country Contact phone 248-926-6919 Contact email AccountsReceivable@ngksparkplugs.com
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Rider to Proof of Claim

7. How much is the claim? \$ 715,402.44. Does this amount include interest or other charges?
 No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.
Goods sold

9. Is all or part of the claim secured? No
 Yes. The claim is secured by a lien on property.
Nature of property:
 Real estate: If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: _____
Basis for perfection: _____
 Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.)
Amount necessary to cure any default as of the date of the petition: \$ _____
Annual Interest Rate (when case was filed) _____ %
 Fixed
 Variable

10. Is this claim based on a lease? No
 Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

No

Yes. Check all that apply:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ _____

Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

\$ _____

Wages, salaries, or commissions (up to \$15,150* earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

\$ _____

Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ _____

Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?

No

Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ 116,526.22

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

I am the creditor.

I am the creditor's attorney or authorized agent.

I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/04/2023

MM / DD / YYYY


Signature

Print the name of the person who is completing and signing this claim:

Name Kay L. Eubank
First name Middle name Last name

Title Accounts Receivable/Accounts Payable Manager

Company Niterra North America, Inc.
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 46939 Magellan Dr.
Number Street
Wixom MI 48393 USA
City State ZIP Code Country

Contact phone 248-926-6919 Email KLEubank@ngksparkplugs.com

RIDER TO PROOF OF CLAIM

IEH Auto Parts Holding LLC (the “Debtor”) is a party to multiple invoices on which more than one number is used to identify the Debtor for the supply of goods by Niterra North America, Inc. (*formerly known as* NGK Spark Plugs (U.S.A.), Inc.) to the Debtor.

The last four (4) digits of the numbers used by Niterra North America, Inc. (*formerly known as* NGK Spark Plugs (U.S.A.), Inc.) to identify the Debtor are as follows:

1647

8599

8610

8612

8614

8624

8639

8647

8651

8657

8661

8665

8667

1532



NGK Spark Plugs (USA), Inc.

46929 Magellan Dr
Wixom MI 48393

PH: 248-926-6900 FAX: 248-926-6912

EMAIL: accountsreceivable@ngksparkplugs.com

STATEMENT

Date: 01/31/2023
Customer No: ■8599
Page: 1

Auto Plus Stratford
3111 West Allegheny Avenue
Philadelphia PA 19132

PLEASE REMIT TO:
NGK SPARK PLUGS(USA)
P O Box 514757, Terminal Annex
LOS ANGELES CA 90051
USA

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
04/22/2022	1400185344	022112003797674	92022805	04/22/2022	201.50	USD
			Total Amount		201.50	USD

CUSTOMER AGING SUMMARY

Current	1 to 30days	31 to 60 days	61 to 90 days	Over 90 days	Totals
0.00	0.00	0.00	0.00	0.00	201.50



NGK Spark Plugs (USA), Inc.

46929 Magellan Dr
Wixom MI 48393

PH: 248-926-6900 FAX: 248-926-6912

EMAIL: accountsreceivable@ngksparkplugs.com

STATEMENT

Date: 01/31/2023
Customer No: ■8612
Page: 1

Auto Plus Turtle Creek
3113 West Allegheny Avenue
Philadelphia PA 19132

PLEASE REMIT TO:
NGK SPARK PLUGS(USA)
P O Box 514757, Terminal Annex
LOS ANGELES CA 90051
USA

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
03/04/2022	1400183490	022063003646102	91992970	03/04/2022	251.42	USD
			Total Amount		251.42	USD

CUSTOMER AGING SUMMARY

Current	1 to 30days	31 to 60 days	61 to 90 days	Over 90 days	Totals
0.00	0.00	0.00	0.00	0.00	251.42



NGK Spark Plugs (USA), Inc.

46929 Magellan Dr
Wixom MI 48393

PH: 248-926-6900 FAX: 248-926-6912

EMAIL: accountsreceivable@ngksparkplugs.com

STATEMENT

Date: 01/31/2023
Customer No: 8614
Page: 1

Auto Plus Charlotte
3114 West Allegheny Avenue
Philadelphia PA 19132

PLEASE REMIT TO:
NGK SPARK PLUGS(USA)
P O Box 514757, Terminal Annex
LOS ANGELES CA 90051
USA

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
04/22/2022	1400185344	022112003797674	92022809	04/22/2022	124.20	USD
			Total Amount		124.20	USD

CUSTOMER AGING SUMMARY

Current	1 to 30days	31 to 60 days	61 to 90 days	Over 90 days	Totals
0.00	0.00	0.00	0.00	0.00	124.20



NGK Spark Plugs (USA), Inc.

46929 Magellan Dr
Wixom MI 48393

PH: 248-926-6900 FAX: 248-926-6912

EMAIL: accountsreceivable@ngksparkplugs.com

STATEMENT

Date: 01/31/2023
Customer No: ■8624
Page: 1

Auto Plus Miami
3115 West Allegheny Avenue
Philadelphia PA 19132

PLEASE REMIT TO:
NGK SPARK PLUGS(USA)
P O Box 514757, Terminal Annex
LOS ANGELES CA 90051
USA

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
06/17/2022	1400187461	022168006901827	92048092	06/17/2022	43.38	USD
			Total Amount		43.38	USD

CUSTOMER AGING SUMMARY

Current	1 to 30days	31 to 60 days	61 to 90 days	Over 90 days	Totals
0.00	0.00	0.00	0.00	0.00	43.38



NGK Spark Plugs (USA), Inc.

46929 Magellan Dr
Wixom MI 48393

STATEMENT

PH: 248-926-6900 FAX: 248-926-6912

EMAIL: accountsreceivable@ngksparkplugs.com

Date: 01/31/2023
Customer No: ■8639
Page: 1

Auto Plus New England
3122 West Allegheny Avenue
Philadelphia PA 19132

PLEASE REMIT TO:
NGK SPARK PLUGS(USA)
P O Box 514757, Terminal Annex
LOS ANGELES CA 90051
USA

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
07/15/2022	1400188493	022196003218898	CL#92055710	07/15/2022	278.80	USD
07/15/2022	1400188493	022196003218898	CL#92063870	07/15/2022	141.12	USD
07/15/2022	1400188493	022196003218898	CL#92064452	07/15/2022	239.76	USD
07/15/2022	1400188493	022196003218898	CL#92067134	07/15/2022	337.86	USD
Total Amount					997.54	USD

CUSTOMER AGING SUMMARY

Current	1 to 30days	31 to 60 days	61 to 90 days	Over 90 days	Totals
0.00	0.00	0.00	0.00	0.00	997.54



NGK Spark Plugs (USA), Inc.

46929 Magellan Dr
Wixom MI 48393

PH: 248-926-6900 FAX: 248-926-6912

EMAIL: accountsreceivable@ngksparkplugs.com

STATEMENT

Date: 01/31/2023
Customer No: ■8647
Page: 1

Auto Plus Houston
3123 West Allegheny Avenue
Philadelphia PA 19132

PLEASE REMIT TO:
NGK SPARK PLUGS(USA)
P O Box 514757, Terminal Annex
LOS ANGELES CA 90051
USA

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
07/15/2022	1400188493	022196003218898	92061918	07/15/2022	61.91	USD
			Total Amount		61.91	USD

CUSTOMER AGING SUMMARY

Current	1 to 30days	31 to 60 days	61 to 90 days	Over 90 days	Totals
0.00	0.00	0.00	0.00	0.00	61.91



NGK Spark Plugs (USA), Inc.

46929 Magellan Dr
Wixom MI 48393

PH: 248-926-6900 FAX: 248-926-6912

EMAIL: accountsreceivable@ngksparkplugs.com

STATEMENT

Date: 01/31/2023
Customer No: ■8661
Page: 1

Auto Plus Marietta
3128 West Allegheny Avenue
Philadelphia PA 19132

PLEASE REMIT TO:
NGK SPARK PLUGS(USA)
P O Box 514757, Terminal Annex
LOS ANGELES CA 90051
USA

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
05/27/2022	1400186662	022147007083157	5113133309	05/27/2022	42.78	USD
05/27/2022	1400186662	022147007083157	0092037759	05/27/2022	147.26	USD
Total Amount					190.04	USD

CUSTOMER AGING SUMMARY

Current	1 to 30days	31 to 60 days	61 to 90 days	Over 90 days	Totals
0.00	0.00	0.00	0.00	0.00	190.04



NGK Spark Plugs (USA), Inc.

46929 Magellan Dr
Wixom MI 48393

PH: 248-926-6900 FAX: 248-926-6912

EMAIL: accountsreceivable@ngksparkplugs.com

STATEMENT

Date: 01/31/2023
Customer No: ■8665
Page: 1

Auto Plus Moorestown
3130 West Allegheny Avenue
Philadelphia PA 19132

PLEASE REMIT TO:
NGK SPARK PLUGS(USA)
P O Box 514757, Terminal Annex
LOS ANGELES CA 90051
USA

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
04/01/2022	1400184657	022091000926171	8018058425FL	04/01/2022	2,161.93	USD
04/01/2022	1400184657	022091000926171	8071048656FL	04/01/2022	1,970.87	USD
04/01/2022	1400184657	022091000926171	8076013041FL	04/01/2022	4,146.64	USD
05/09/2022	1400185976	022129009546720	0092027124	05/09/2022	154.80	USD
05/16/2022	1400186218	022136005637282	92029793	05/16/2022	670.80	USD
07/25/2022	1400188811	022206000687872	92070393	07/25/2022	146.76	USD
10/31/2022	1400192382	022304006632999	0092124866	10/31/2022	894.28	USD
Total Amount					10,146.08	USD

CUSTOMER AGING SUMMARY

Current	1 to 30days	31 to 60 days	61 to 90 days	Over 90 days	Totals
0.00	0.00	0.00	0.00	894.28	10,146.08



NGK Spark Plugs (USA), Inc.

46929 Magellan Dr
Wixom MI 48393

STATEMENT

PH: 248-926-6900 FAX: 248-926-6912

EMAIL: accountsreceivable@ngksparkplugs.com

Date: 01/31/2023
Customer No: 8667
Page: 1

Auto Plus Upper Marlboro
3131 West Allegheny Avenue
Philadelphia PA 19132

PLEASE REMIT TO:
NGK SPARK PLUGS(USA)
P O Box 514757, Terminal Annex
LOS ANGELES CA 90051
USA

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
04/22/2022	1400185344	022112003797674	92022811	04/22/2022	2,886.28	USD
06/17/2022	1400187461	022168006901827	4500213935FL	06/17/2022	319.83	USD
06/17/2022	1400187461	022168006901827	8018059372FL	06/17/2022	241.56	USD
06/17/2022	1400187461	022168006901827	8018059551FL	06/17/2022	210.90	USD
06/17/2022	1400187461	022168006901827	8018059763FL	06/17/2022	1,357.77	USD
06/17/2022	1400187461	022168006901827	8027045707FL	06/17/2022	80.21	USD
06/17/2022	1400187461	022168006901827	8027045841FL	06/17/2022	73.90	USD
06/17/2022	1400187461	022168006901827	8037045613FL	06/17/2022	183.93	USD
06/17/2022	1400187461	022168006901827	8043074478FL	06/17/2022	136.67	USD
06/17/2022	1400187461	022168006901827	8043074606FL	06/17/2022	241.17	USD
06/17/2022	1400187461	022168006901827	8047073704FL	06/17/2022	124.32	USD
06/17/2022	1400187461	022168006901827	8047073905FL	06/17/2022	209.46	USD
06/17/2022	1400187461	022168006901827	8048055958FL	06/17/2022	62.76	USD
06/17/2022	1400187461	022168006901827	8049052961FL	06/17/2022	155.02	USD
06/17/2022	1400187461	022168006901827	8049053134FL	06/17/2022	309.98	USD
06/17/2022	1400187461	022168006901827	8054038399FL	06/17/2022	94.06	USD
06/17/2022	1400187461	022168006901827	8056068651FL	06/17/2022	101.67	USD
06/17/2022	1400187461	022168006901827	8060047115FL	06/17/2022	68.52	USD
06/17/2022	1400187461	022168006901827	8068053274FL	06/17/2022	144.15	USD
06/17/2022	1400187461	022168006901827	8068053464FL	06/17/2022	140.57	USD
06/17/2022	1400187461	022168006901827	8068053603FL	06/17/2022	831.01	USD
06/17/2022	1400187461	022168006901827	8070046800FL	06/17/2022	221.83	USD
06/17/2022	1400187461	022168006901827	8070046977FL	06/17/2022	130.84	USD
06/17/2022	1400187461	022168006901827	8070047080FL	06/17/2022	239.83	USD
06/17/2022	1400187461	022168006901827	8071049646FL	06/17/2022	236.80	USD
06/17/2022	1400187461	022168006901827	8076014443FL	06/17/2022	141.01	USD
06/17/2022	1400187461	022168006901827	5112981708	06/17/2022	415.67	USD
06/17/2022	1400187461	022168006901827	5113009550	06/17/2022	82.56	USD
06/17/2022	1400187461	022168006901827	5113133309	06/17/2022	44.58	USD
06/17/2022	1400187461	022168006901827	5113208944	06/17/2022	2,199.54	USD
06/17/2022	1400187461	022168006901827	92047570	06/17/2022	781.26	USD
Total Amount					12,467.66	USD



NGK Spark Plugs (USA), Inc

46929 Magellan Dr
Wixom MI 48393

STATEMENT

PH: 248-926-6900 FAX: 248-926-6912

EMAIL: accountsreceivable@ngksparkplugs.com

Date: 01/31/2023
Customer No: 1647
Page: 1

AUTO PLUS
IEH AUTO PARTS LLC
3111 W ALLEGHENY AVE
PHILADELPHIA PA 19132-1116

PLEASE REMIT TO:
NGK SPARK PLUGS(USA)
P O Box 514757, Terminal Annex
LOS ANGELES CA 90051
USA

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
07/26/2022	92153641	0084021181		07/26/2022	-960.45	USD
08/23/2022	92171301	0084021362		08/23/2022	-583.17	USD
08/23/2022	92171302	0084021363		08/23/2022	-731.96	USD
08/23/2022	92171304	0084021365		08/23/2022	-652.03	USD
08/23/2022	92171305	0084021366		08/23/2022	-593.10	USD
08/23/2022	92171306	0084021367		08/23/2022	-500.23	USD
08/23/2022	92171308	0084021369		08/23/2022	-789.78	USD
08/23/2022	92171309	0084021370		08/23/2022	-827.20	USD
08/23/2022	92171311	0084021372		08/23/2022	-490.76	USD
09/30/2022	92196704	0081806987		01/28/2023	6,904.66	USD
09/30/2022	92196774	0081806991		01/28/2023	4,310.70	USD
10/04/2022	92199470	0081806988		02/01/2023	8,590.18	USD
10/05/2022	92200087	0081805826		02/02/2023	18,746.62	USD
10/06/2022	92200170	0081806989		02/03/2023	7,473.38	USD
10/12/2022	92204813	0081806985		02/09/2023	14,991.34	USD
11/23/2022	92229544	0081832120		03/23/2023	333.20	USD
11/23/2022	92229545	0081832123		03/23/2023	155.78	USD
11/23/2022	92230237	0081832130		03/23/2023	6,025.64	USD
11/23/2022	92230238	0081832132		03/23/2023	8,833.72	USD
11/28/2022	92231332	0081832126		03/28/2023	1,274.00	USD
11/30/2022	92232748	0081833839		03/30/2023	8,200.78	USD
11/30/2022	92232908	0081834465		03/30/2023	10,508.94	USD
11/30/2022	92233148	0081833838		03/30/2023	2,175.78	USD
12/01/2022	92233437	0081833842		03/31/2023	1,960.00	USD
12/01/2022	92233604	0081834461		03/31/2023	3,955.08	USD
12/02/2022	92234253	0081835716		04/01/2023	13,314.84	USD
12/04/2022	92234674	0081832121		04/03/2023	14,183.16	USD
12/04/2022	92234675	0081832122		04/03/2023	11,518.29	USD
12/04/2022	92234676	0081832125		04/03/2023	19,130.86	USD
12/05/2022	92234926	0081834467		04/04/2023	7,117.80	USD
12/05/2022	92235462	0081832127		04/04/2023	16,497.02	USD
12/05/2022	92235463	0081832128		04/04/2023	20,365.17	USD
12/05/2022	92235464	0081832131		04/04/2023	8,158.65	USD
12/05/2022	92235465	0081833841		04/04/2023	10,774.47	USD
12/05/2022	92235466	0081834463		04/04/2023	16,131.16	USD
12/06/2022	92236180	0081832124		04/05/2023	57,328.48	USD
12/06/2022	92236181	0081832129		04/05/2023	15,906.71	USD
12/06/2022	92236182	0081834464		04/05/2023	19,136.67	USD
12/06/2022	92236183	0081834466		04/05/2023	15,491.40	USD

Invoice Date	Document Number	Reference	Remarks	Due date	Balance	Currency
12/06/2022	92236184	0081834468		04/05/2023	15,584.40	USD
12/06/2022	92236185	0081834469		04/05/2023	15,726.03	USD
12/07/2022	92236761	0081833840		04/06/2023	10,878.56	USD
12/07/2022	92236762	0081834462		04/06/2023	18,304.06	USD
12/07/2022	92236763	0081834470		04/06/2023	19,903.02	USD
12/07/2022	92236764	0081835715		04/06/2023	21,383.78	USD
12/08/2022	92236773	0081836342		04/07/2023	123.52	USD
12/08/2022	92237201	0081838211		04/07/2023	1,740.46	USD
12/12/2022	92238251	0081838901		04/11/2023	8,347.54	USD
12/12/2022	92238604	0081838898		04/11/2023	8,664.28	USD
12/13/2022	92239121	0081838899		04/12/2023	4,446.30	USD
12/14/2022	92240105	0081838902		04/13/2023	12,622.97	USD
12/16/2022	92242301	0081838900		04/15/2023	2,949.18	USD
12/19/2022	92243261	0081838897		04/18/2023	16,217.95	USD
12/20/2022	92243375	0081842949		04/19/2023	2,009.82	USD
12/20/2022	92243792	0092243792		12/20/2022	-619.05	USD
12/21/2022	92243995	0081842398		04/20/2023	10,600.74	USD
12/27/2022	92246521	0081845263		04/26/2023	3,514.41	USD
12/27/2022	92246581	0081845261		04/26/2023	4,474.18	USD
12/27/2022	92246582	0081845262		04/26/2023	5,399.76	USD
12/27/2022	92247224	0081842408		04/26/2023	12,408.43	USD
01/05/2023	92249892	0081842405		05/05/2023	12,340.87	USD
01/08/2023	92251195	0081842401		05/08/2023	18,297.37	USD
01/08/2023	92251196	0081845264		05/08/2023	24,310.13	USD
01/09/2023	92251502	0081845260		05/09/2023	3,057.84	USD
01/17/2023	1400194954	023013010241186	5113644100	01/17/2023	1,188.24	USD
01/17/2023	1400194954	023013010241186	5113646261	01/17/2023	134.51	USD
01/24/2023	92259336	0084022106		01/24/2023	-1,153.86	USD
01/24/2023	92259520	0081858264		05/24/2023	261.24	USD
01/25/2023	92259548	0081858244		05/25/2023	5,607.08	USD
01/25/2023	92259549	0081858258		05/25/2023	2,746.56	USD
01/25/2023	92259663	0081858252		05/25/2023	2,526.20	USD
01/25/2023	92259664	0081858253		05/25/2023	5,841.96	USD
01/25/2023	92259665	0081858257		05/25/2023	3,145.89	USD
01/25/2023	92259666	0081858259		05/25/2023	3,577.72	USD
01/25/2023	92259794	0081858251		05/25/2023	4,614.16	USD
01/25/2023	92259934	0081858245		05/25/2023	4,177.81	USD
01/26/2023	92260234	0081858254		05/26/2023	2,605.80	USD
01/26/2023	92260235	0081858260		05/26/2023	2,949.60	USD
01/27/2023	92261031	0081858249		05/27/2023	4,965.80	USD
01/27/2023	92261032	0081859389		05/27/2023	4,141.12	USD
01/27/2023	92261269	0081859390		05/27/2023	4,258.76	USD
01/30/2023	92261662	0081858250		05/30/2023	3,379.94	USD
01/30/2023	92262377	0092262377		01/30/2023	-134.51	USD
01/30/2023	92262472	0081858247		05/30/2023	16,061.24	USD
01/31/2023	92263170	0092263170		01/31/2023	-619.05	USD
Total Amount					666,328.56	USD

CUSTOMER AGING SUMMARY

Current	1 to 30days	31 to 60 days	61 to 90 days	Over 90 days	Totals
661,826.55	11,249.74	-619.05	0.00	0.00	666,328.56

Auto Plus

Chapter 11 Bankruptcy filed 1/31/2023 in the Southern District of Texas

Case #23-90057

	Billed
--1647	666,328.56
--8599	201.50
--8610	4,392.95
--8612	251.42
--8614	124.20
--8624	43.38
--8639	997.54
--8647	61.91
--8651	9,719.57
--8657	13,892.31
--8661	190.04
--8665	10,146.08
--8667	12,467.66
--1532	(3,414.68)
<u>Total exposure</u>	715,402.44

Document Number	Account	Document Date	Amount in doc. curr.	Section 503(b)(9) Claim	Received Date
1400180024	--8657	12/3/2021	6,289.20		
1400180024	--8657	12/3/2021	7,603.11		
1400183490	--8612	3/4/2022	251.42		
1400184657	--8665	4/1/2022	1,970.87		
1400184657	--8665	4/1/2022	2,161.93		
1400184657	--8665	4/1/2022	4,146.64		
1400185344	--8599	4/22/2022	201.50		
1400185344	--8614	4/22/2022	124.20		
1400185344	--8667	4/22/2022	2,886.28		
1400185753	--8610	5/2/2022	134.67		
1400185753	--8610	5/2/2022	112.22		
1400185753	--8610	5/2/2022	72.52		
1400185753	--8610	5/2/2022	235.89		
1400185753	--8610	5/2/2022	176.29		
1400185753	--8610	5/2/2022	89.52		
1400185753	--8610	5/2/2022	127.64		
1400185753	--8610	5/2/2022	298.34		
1400185753	--8610	5/2/2022	62.36		
1400185753	--8610	5/2/2022	60.03		
1400185976	--8651	5/9/2022	887.52		
1400185976	--8665	5/9/2022	154.80		
1400186218	--8665	5/16/2022	670.80		
1400186662	--8661	5/27/2022	42.78		
1400186662	--8661	5/27/2022	147.26		
1400187461	--8624	6/17/2022	43.38		
1400187461	--8667	6/17/2022	781.26		
1400187461	--8667	6/17/2022	2,199.54		
1400187461	--8667	6/17/2022	44.58		
1400187461	--8667	6/17/2022	82.56		
1400187461	--8667	6/17/2022	415.67		
1400187461	--8667	6/17/2022	236.80		
1400187461	--8667	6/17/2022	239.83		
1400187461	--8667	6/17/2022	141.01		
1400187461	--8667	6/17/2022	130.84		
1400187461	--8667	6/17/2022	221.83		
1400187461	--8667	6/17/2022	831.01		
1400187461	--8667	6/17/2022	140.57		

Document Number	Account	Document Date	Amount in doc. curr.	Section 503(b)(9) Claim	Received Date
1400187461	--8667	6/17/2022	144.15		
1400187461	--8667	6/17/2022	68.52		
1400187461	--8667	6/17/2022	101.67		
1400187461	--8667	6/17/2022	319.83		
1400187461	--8667	6/17/2022	241.56		
1400187461	--8667	6/17/2022	210.90		
1400187461	--8667	6/17/2022	1,357.77		
1400187461	--8667	6/17/2022	80.21		
1400187461	--8667	6/17/2022	73.90		
1400187461	--8667	6/17/2022	183.93		
1400187461	--8667	6/17/2022	136.67		
1400187461	--8667	6/17/2022	241.17		
1400187461	--8667	6/17/2022	124.32		
1400187461	--8667	6/17/2022	209.46		
1400187461	--8667	6/17/2022	62.76		
1400187461	--8667	6/17/2022	155.02		
1400187461	--8667	6/17/2022	309.98		
1400187461	--8667	6/17/2022	94.06		
1400188344	--8651	7/11/2022	101.04		
1400188344	--8651	7/11/2022	427.34		
1400188344	--8651	7/11/2022	929.41		
1400188344	--8651	7/11/2022	820.40		
1400188344	--8651	7/11/2022	787.38		
1400188344	--8651	7/11/2022	500.24		
1400188344	--8651	7/11/2022	650.94		
1400188344	--8651	7/11/2022	1,549.06		
1400188344	--8651	7/11/2022	710.90		
1400188344	--8651	7/11/2022	1,765.21		
1400188344	--8651	7/11/2022	590.13		
1400188493	--8639	7/15/2022	337.86		
1400188493	--8639	7/15/2022	239.76		
1400188493	--8639	7/15/2022	141.12		
1400188493	--8639	7/15/2022	278.80		
1400188493	--8647	7/15/2022	61.91		
1400188811	--8665	7/25/2022	146.76		
92153641	--1647	7/26/2022	-960.45		
1400189827	--8610	8/23/2022	2,236.36		

Document Number	Account	Document Date	Amount in doc. curr.	Section 503(b)(9) Claim	Received Date
1400189827	--8610	8/23/2022	487.96		
1400189827	--8610	8/23/2022	173.95		
1400189827	--8610	8/23/2022	125.20		
92171301	--1647	8/23/2022	-583.17		
92171302	--1647	8/23/2022	-731.96		
92171311	--1647	8/23/2022	-490.76		
92171305	--1647	8/23/2022	-593.10		
92171306	--1647	8/23/2022	-500.23		
92171308	--1647	8/23/2022	-789.78		
92171309	--1647	8/23/2022	-827.20		
92171304	--1647	8/23/2022	-652.03		
1400192382	--8665	10/31/2022	894.28		
1400192755	--1532	11/14/2022	-3,414.68		
92243792	--1647	12/20/2022	-619.05		
1400194954	--1647	1/17/2023	1,188.24		
1400194954	--1647	1/17/2023	134.51		
92259336	--1647	1/24/2023	-1,153.86		
92196704	--1647	9/30/2022	6,904.66		
92196774	--1647	9/30/2022	4,310.70		
92262377	--1647	1/30/2023	-134.51		
92263170	--1647	1/31/2023	-619.05		
92199470	--1647	10/4/2022	8,590.18		
92200087	--1647	10/5/2022	18,746.62		
92200170	--1647	10/6/2022	7,473.38		
92204813	--1647	10/12/2022	14,991.34		
92229544	--1647	11/23/2022	333.20		
92229545	--1647	11/23/2022	155.78		
92230237	--1647	11/23/2022	6,025.64		
92230238	--1647	11/23/2022	8,833.72		
92231332	--1647	11/28/2022	1,274.00		
92232748	--1647	11/30/2022	8,200.78		
92232908	--1647	11/30/2022	10,508.94		
92233148	--1647	11/30/2022	2,175.78		
92233604	--1647	12/1/2022	3,955.08		
92233437	--1647	12/1/2022	1,960.00		
92234253	--1647	12/2/2022	13,314.84		
92234674	--1647	12/4/2022	14,183.16		

Document Number	Account	Document Date	Amount in doc. curr.	Section 503(b)(9) Claim	Received Date
92234675	--1647	12/4/2022	11,518.29		
92234676	--1647	12/4/2022	19,130.86		
92235464	--1647	12/5/2022	8,158.65		
92235465	--1647	12/5/2022	10,774.47		
92235466	--1647	12/5/2022	16,131.16		
92235462	--1647	12/5/2022	16,497.02		
92235463	--1647	12/5/2022	20,365.17		
92234926	--1647	12/5/2022	7,117.80		
92236180	--1647	12/6/2022	57,328.48		
92236181	--1647	12/6/2022	15,906.71		
92236184	--1647	12/6/2022	15,584.40		
92236185	--1647	12/6/2022	15,726.03		
92236182	--1647	12/6/2022	19,136.67		
92236183	--1647	12/6/2022	15,491.40		
92236763	--1647	12/7/2022	19,903.02		
92236762	--1647	12/7/2022	18,304.06		
92236764	--1647	12/7/2022	21,383.78		
92236761	--1647	12/7/2022	10,878.56		
92237201	--1647	12/8/2022	1,740.46		
92236773	--1647	12/8/2022	123.52		
92238251	--1647	12/12/2022	8,347.54		
92238604	--1647	12/12/2022	8,664.28		
92239121	--1647	12/13/2022	4,446.30		
92240105	--1647	12/14/2022	12,622.97		
92242301	--1647	12/16/2022	2,949.18		
92243261	--1647	12/19/2022	16,217.95		
92243375	--1647	12/20/2022	2,009.82		
92243995	--1647	12/21/2022	10,600.74		
92247224	--1647	12/27/2022	12,408.43		
92246582	--1647	12/27/2022	5,399.76		
92246581	--1647	12/27/2022	4,474.18		
92246521	--1647	12/27/2022	3,514.41		
92249892	--1647	1/5/2023	12,340.87		
92251196	--1647	1/8/2023	24,310.13	24,310.13	1/12/2023
92251195	--1647	1/8/2023	18,297.37	18,297.37	1/11/2023
92251502	--1647	1/9/2023	3,057.84	3,057.84	1/12/2023
92259520	--1647	1/24/2023	261.24	261.24	1/30/2023

Document Number	Account	Document Date	Amount in doc. curr.	Section 503(b)(9) Claim	Received Date
92259663	--1647	1/25/2023	2,526.20	2,526.20	1/30/2023
92259664	--1647	1/25/2023	5,841.96	5,841.96	1/30/2023
92259665	--1647	1/25/2023	3,145.89	3,145.89	1/30/2023
92259666	--1647	1/25/2023	3,577.72	3,577.72	1/30/2023
92259548	--1647	1/25/2023	5,607.08	5,607.08	1/27/2023
92259549	--1647	1/25/2023	2,746.56	2,746.56	1/27/2023
92259934	--1647	1/25/2023	4,177.81	4,177.81	1/30/2023
92259794	--1647	1/25/2023	4,614.16	4,614.16	1/30/2023
92260234	--1647	1/26/2023	2,605.80	2,605.80	1/27/2023
92260235	--1647	1/26/2023	2,949.60	2,949.60	1/30/2023
92261269	--1647	1/27/2023	4,258.76	4,258.76	1/30/2023
92261031	--1647	1/27/2023	4,965.80	4,965.80	1/31/2023
92261032	--1647	1/27/2023	4,141.12	4,141.12	1/30/2023
92262472	--1647	1/30/2023	16,061.24	16,061.24	1/31/2023
92261662	--1647	1/30/2023	3,379.94	3,379.94	1/30/2023
			715,402.44	116,526.22	

Fill in this information to identify the case:

Debtor IEH Auto Parts LLC

United States Bankruptcy Court for the: Southern District of Texas
(State)

Case number 23-90057

**Official Form 410
Proof of Claim**

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>Nittera North America, Inc. formerly known as NGK SPARK PLUGS U.S.A., Inc.</u> <small>Name of the current creditor (the person or entity to be paid for this claim)</small>	
	Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent? See summary page	Where should payments to the creditor be sent? (if different)
Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Contact phone <u>2489266919</u>	Contact phone _____
	Contact email <u>KLEubank@ngksparkplugs.com</u>	Contact email _____
	(see summary page for notice party information) Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____	
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ <small>MM / DD / YYYY</small>	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? No
 Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: see rider

7. How much is the claim? \$ 715402.44. Does this amount include interest or other charges?
 No
 Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
 Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
 Limit disclosing information that is entitled to privacy, such as health care information.
Goods sold

9. Is all or part of the claim secured? No
 Yes. The claim is secured by a lien on property.
Nature or property:
 Real estate: If the claim is secured by the debtor's principle residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
 Motor vehicle
 Other. Describe: _____
Basis for perfection: _____
 Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
Value of property: \$ _____
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amount should match the amount in line 7.)
Amount necessary to cure any default as of the date of the petition: \$ _____
Annual Interest Rate (when case was filed) _____ %
 Fixed
 Variable

10. Is this claim based on a lease? No
 Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? No
 Yes. Identify the property: _____



12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

No

Yes. Check all that apply:

	Amount entitled to priority
<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
<input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
<input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
<input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ _____
<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.	\$ _____

* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.

13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?

No

Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.

\$ 116526.22

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

I am the creditor.

I am the creditor's attorney or authorized agent.

I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 04/13/2023
MM / DD / YYYY

/s/ Kay L. Eubank
Signature

Print the name of the person who is completing and signing this claim:

Name Kay L. Eubank
First name Middle name Last name

Title Accounts Receivable/Accounts Payable Manager

Company Niterra North America, Inc.
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____

Contact phone _____ Email _____



For phone assistance: Domestic (888) 802-7207 | International (781) 575-2107

Debtor: 23-90057 - IEH Auto Parts LLC District: Southern District of Texas, Houston Division		
Creditor: Nitterra North America, Inc. formerly known as NGK SPARK PLUGS U.S.A., Inc. ATTN Kay L. Eubank AR/AP Manager 46929 Magellan Dr. Wixom, MI, 48393 United States Phone: 2489266919 Phone 2: 2489266900 Fax: Email: KLEubank@ngksparkplugs.com	Has Supporting Documentation: Yes, supporting documentation successfully uploaded Related Document Statement:	
	Has Related Claim: No Related Claim Filed By:	
	Filing Party: Creditor	
Disbursement/Notice Parties: Niterra North America, Inc. Bankruptcy 3308 Grove Ln Auburn Hills, MI, 48326 United States Phone: 2489266919 Phone 2: Fax: E-mail: Bankruptcy@ngksparkplugs.com		
Other Names Used with Debtor:		Amends Claim: No Acquired Claim: No
Basis of Claim: Goods sold	Last 4 Digits: Yes - see rider	Uniform Claim Identifier:
Total Amount of Claim: 715402.44		Includes Interest or Charges: No
Has Priority Claim: No		Priority Under:
Has Secured Claim: No Amount of 503(b)(9): Yes: 116526.22 Based on Lease: No Subject to Right of Setoff: No		Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured:
Submitted By: Kay L. Eubank on 13-Apr-2023 11:17:42 a.m. Eastern Time Title: Accounts Receivable/Accounts Payable Manager Company: Niterra North America, Inc.		



IEH Auto Parts Holding, LLC, et al.

Case Number: 23-90054

Blank Proof Of Claim Form with Instructions

For phone assistance:

(888) 802-7207 (Domestic US)

(781) 575-2107 (International)

This claim was successfully submitted for \$ 715402.44 against IEH Auto Parts LLC on 13-Apr-2023 11:17:42 a.m. Eastern Time.

You can download a copy of the Claim Filing Summary [here](#).

If you would like to make any changes to your claim, please [request a new PIN](#) from KCC and file an amended claim.

You have uploaded your supporting documentation so there is nothing for you to mail to KCC.