

**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> , <sup>1</sup>	)	Case No. 23-90054 (CML)
	)	
Debtors.	)	(Jointly Administered)
	)	

**SUMMARY COVER SHEET TO FIRST AND FINAL FEE APPLICATION OF THE  
LAW OFFICE OF LIZ FREEMAN FOR ALLOWANCE AND PAYMENT OF FEES  
AND EXPENSES AS CO-COUNSEL AND CONFLICTS COUNSEL TO THE DEBTORS  
FOR THE PERIOD FROM JANUARY 31, 2023 THROUGH JUNE 16, 2023**

<b>Name of Applicant:</b>	Law Office of Liz Freeman	
Applicant's Role in Case:	Co-Counsel and Conflicts Counsel to Debtors and Debtors in Possession	
Docket No. of Employment Order(s):	Docket No. 320	
Interim Application ( ) No. ____ Final Application (X)	First and Final	
	<b>Beginning Date</b>	<b>End Date</b>
Time period covered by this Application for which interim compensation has not previously been awarded:	1/31/2023	6/16/2023
Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? <b>Yes</b>		
Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? <b>Yes</b>		
Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? <b>Yes</b>		
Do expense reimbursements represent actual and necessary expenses incurred? <b>Yes</b>		

<sup>1</sup> The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.



<b>Compensation Breakdown for Time Period Covered by this Application</b>	
<b>Total professional fees requested in this Application:</b>	\$255,150.00
<b>Total professional hours covered by this Application:</b>	340.2
<b>Average hourly rate for professionals:</b>	\$750.00
<b>Total paraprofessional fees requested in this Application:</b>	N/A
<b>Total paraprofessional hours covered by this Application:</b>	N/A
<b>Average hourly rate for paraprofessionals:</b>	N/A
<b>Total fees requested in this Application:</b>	\$247,200.00
<b>Total expense reimbursements requested in this Application:</b>	\$2,689.95
<b>Total fees and expenses requested in this Application:</b>	\$257,839.95
<b>Total fees and expenses awarded in all prior Applications:</b>	N/A
<p><b>Plan Status:</b> On June 16, 2023, the Court entered its <i>Order Confirming the First 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 Effective Date of the Plan occurred on October 6, 2023 (the “Effective Date”).</p>	
<p><b>Primary Benefits:</b> As co-counsel and conflicts counsel, the Applicant provided legal advice and services to the Debtors with respect to certain matters in which Jackson Walker LLP had a conflict, including, but not limited to, assisting the Debtors with intricate insurance and surety bond issues and utilities issues. Additionally, the Applicant assisted the Debtors and the Debtors’ other professionals in navigating the auction process, negotiating DIP issues, and assisting in the Debtors’ global resolution of major issues in these chapter 11 cases.</p>	

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

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

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**FIRST AND FINAL FEE APPLICATION OF THE LAW OFFICE OF LIZ FREEMAN  
FOR ALLOWANCE AND PAYMENT OF FEES AND EXPENSES AS CO-COUNSEL  
AND CONFLICTS COUNSEL TO THE DEBTORS FOR THE PERIOD FROM  
JANUARY 31, 2023 THROUGH JUNE 16, 2023**

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**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.**

The Law Office of Liz Freeman (the “Firm”), co-counsel and conflicts counsel to the above-captioned debtors (collectively, the “Debtors”), hereby submits its *First and Final Fee Application for Allowance and Payment of Fees and Expenses as Co-Counsel and Conflicts Counsel to the Debtors for the Period January 31, 2023 Through June 16, 2023* (the “Application”) for allowance of compensation for professional services provided in the total amount of \$247,200 and reimbursement of actual and necessary expenses in the total amount of

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<sup>1</sup> The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

\$2,689.95 that the Firm incurred for the period from January 31, 2023 through June 16, 2023 (the “Application Period”). In support of this Application, the Firm 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 basis for the relief requested herein is § 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”), Local 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. The Firm requests that the Court allow on a final basis the Firm’s compensation for professional services rendered during the Application Period in the total amount of \$255,150.00 and reimbursement of actual and necessary expenses incurred by the Firm in the total amount of \$2,689.95.

### **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].

6. 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").

7. 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].

8. 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 DEBTORS' RETENTION OF THE LAW OFFICE OF LIZ FREEMAN**

9. On March 2, 2023, the Debtors filed the *Application to Retain the Law Office of Liz Freeman, PLLC as Co-Counsel and Conflicts Counsel for the Debtors and Debtors in Possession* [Docket No. 183] (the "Retention Application").

10. On April 3, 2023, the Court entered its *Order Authorizing the Retention and Employment of The Law Office of Liz Freeman, PLLC, as Co-Counsel and Conflicts Counsel for the Debtors and Debtors in Possession* [Docket No. 320] ("Retention Order"). A copy of the Retention Order is attached as **Exhibit 1**.

11. The Firm performed the services for which it seeks compensation on behalf of the Debtors and their estates, and not on behalf of any committee, creditor, or other entity.

12. Except as set forth in the Retention Application regarding payments paid to the Firm prior to the petition date, the Firm has received no payment and no promises for payment from any source other than the Debtors for services provided or to be provided in any capacity whatsoever in connection with these chapter 11 cases.

13. Pursuant to Bankruptcy Rule 2016(b), the Firm has not shared, nor has the Firm agreed to share (a) compensation it has received or may receive with any other party or person other than the partners, counsel, and associates of the Firm or (b) any compensation another person or party has received or may receive.

## V. COMPLIANCE WITH INTERIM COMPENSATION ORDER

### A. Fees Incurred During the Application Period.

14. 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 the Firm, to serve monthly fee statements (each, a “Monthly Fee Statement”) on certain parties that include a detailed statement of services rendered and expenses incurred by each professional for that particular month.

15. The Firm did not file any Monthly Fee Statements during the Application Period: Detailed statements of services rendered and expenses incurred by the Firm for the following periods: (1) January 31 through February 28, 2023, (2) March 2023, (3) April 2023, (4) May 2023, and (5) June 1-16, 2023, are attached as Exhibit 2-A, Exhibit 2-B, Exhibit 2-C, Exhibit 2-D, and Exhibit 2-E, respectively (collectively, the “Invoices”).

### B. Expenses Incurred During the Application Period.

16. Attached as Exhibit 3 is a summary of expenses incurred during the Application Period. Exhibit 3 details the total amount of reimbursement sought with respect to each category of expenses, all of which are included in the Invoice attached as Exhibit 2-C.

17. The rates and expenses charged by the Firm are reasonable based on the customary compensation charged by comparably skilled practitioners in other bankruptcy matters. The Firm only has one timekeeper that billed on these matters. That timekeeper’s rate is \$750/hour.

## **VI. CASE SUMMARY**

18. During the Application Period, the Firm assisted the Debtors with the prosecution of their bankruptcy cases in this Court. The Firm expended time and effort as co-counsel and conflicts counsel to the Debtors in these proceedings. The Firm provided legal advice and services regarding numerous issues in the Debtors' cases, including:

- (a) filing for chapter 11 bankruptcy and successfully securing approval of certain "first day" motions where the Debtors' co-counsel had conflicts, and assisting the Debtors in smoothly transitioning operations into chapter 11;
- (b) assisting the Debtors and the Debtors' other professionals in obtaining Court approval of DIP funding;
- (c) assisting the Debtors and the Debtors' other professionals in conducting an auction and addressing issues related to multiple asset transactions resulting from that auction; and
- (d) performing all other services assigned by the Debtors to the Firm as co-counsel to the Debtors.

19. Given these accomplishments in these chapter 11 cases and the complexities of the Debtors' businesses, the compensation and expense reimbursement sought herein for the Firm's necessary and beneficial professional services were necessary and appropriate, commensurate with the scale, nature, and complexity of these chapter 11 cases, and should be approved.

## **VII. TERMS AND CONDITIONS OF EMPLOYMENT AND COMPENSATION**

20. The terms and conditions of the Firm's employment and compensation to be paid to the Firm by the Debtors are specifically outlined in the Retention Application. Post-petition compensation is paid to the Firm from the Debtors' estates.

## **VIII. PROFESSIONAL SERVICES PROVIDED BY THE FIRM TO THE DEBTORS**

21. During the Application Period, the Firm provided extensive and important professional services to the Debtors in connection with these chapter 11 cases. The Firm provided legal advice and services on any matter that Jackson Walker LLP had a conflict in with respect to

the Debtors, if any, or as needed based on specialization. Only one timekeeper for the Firm billed on this matter and there were no rate increases during the period in which the Firm provided services to the Debtors.

22. The following is a summary, by matter category, of the significant professional services the Firm rendered during this Application Period. A summary chart of fees related to each matter category is attached as **Exhibit 4**.

(a) **B110 - Case Administration: Fees: \$9,300.00; Hours: 12.4** These fees include time spent by the Firm providing services related to the filing of the Debtors' chapter 11 petitions and various "first day" pleadings, preparing for the "first day" hearing, including preparing potential witness in connection with certain first day motions, and attending and participating in the "first day" hearings. Additionally, the fees included in this category include services that the Firm provided regarding record retention and attending coordinating calls with the Debtors and the Debtors' other professionals.

(b) **B120 - Asset Analysis and Recovery: Fees: \$3,600.00; Hours: 4.8.** These fees pertain to the Firm's assistance of the Debtors' investigation into potential claims that the Debtors may possess against AEP, AEP-related entities, and the Pep Boys.

(c) **B130 - Asset Disposition: Fees: \$92,325.00; Hours: 123.1.** These fees pertain to time spent by the Firm for matters related to the Debtors' property interests. Specifically, the Firm spent time assisting the Debtors and the Debtors' other professionals with preparing for a sale of substantially all of the Debtors' assets, attending and participating in a two-day auction, assisting with the sale process resulting from the applicable auction, and addressing related issues resulting from those sales. Time in this category also includes the time spent by the Firm in



preparing for and attending mediation related to a global resolution with major stakeholders in these cases.

(d) **B150 – Meetings and Communications with Creditors:**

**Fees: \$29,925.00; Hours: 39.9.** The fees included in this category pertain to time spent by the Firm in corresponding and working with the Committee to obtain applicable data from the Debtors' related to the Committee's document requests. Additionally, fees included in this category pertain to time spent by the Firm addressing utility issues and insurance issues, as well as time spent corresponding with creditors regarding general case inquiries.

(e) **B160 - Fee/Employment Applications:** **Fees: \$750.00; Hours: 1.0.** The

fees included in this category pertain to time spent by the Firm in preparing its retention application.

(f) **B185 – Assumption and Rejection of Leases and Contracts:**

**Fees: \$3,000; Hours: 4.0.** The fees included in this category pertain to time spent by the Firm reviewing certain agreements and advising on assumption and/or rejection of those agreements, reviewing and revising assumption procedures related to the sale, and addressing related issues.

(g) **B210 – Business Operations:** **Fees: \$3,450.00; Hours: 4.6.** These fees

include issues and tasks arising from operating a business while in chapter 11, including the Firm's work related to bonds and insurance matters as well as general operational issues arising while in bankruptcy.

(h) **B230 – Financing and Cash Collateral:** **Fees: \$15,375.00; Hours: 20.5.**

These fees include time spent by the Firm on matters under section 364, including debtor-in-possession financing and cash collateral. The Firm assisted the Debtors and their professionals in

addressing Committee issues related to DIP financing matters and obtaining a resolution of DIP financing issues.

(i) **B310 – Claims Administration and Objections**: Fees: \$63,075.00;

**Hours: 84.1.** These fees pertain to time spent by the Firm addressing specific claim inquiries and claims issues related to insurance, surety bonds, and utilities. The Firm spent time advising the Debtors on how to address insurance and personal injury litigation issues as well as negotiating settlements with certain of the Debtors' utility providers. The fees also include time spent by the Firm regarding litigation strategy and stay issues.

(j) **B320 - Plan and Disclosure Statement**: Fees: \$33,750.00; Hours: 45.0.

These fees pertain to reviewing and commenting on the proposed chapter 11 plan and disclosure statement to align with local practice, analysis of confirmation issues, and attendance at and preparation for the hearing to confirm the Debtors' plan. Additionally, the fees include time spent resolving insurance issues related to the Plan and Confirmation Order, preparation for certain sale hearings, and reviewing and revising the 9019 motion that implemented a global settlement of major parties in these cases.

## IX. COMPENSATION REQUESTED

23. The Firm seeks approval of \$255,150.00 in fees and \$2,689.95 in expenses. **Exhibits 2-A through 2-E**, contain detailed time entries related to these fees and expenses. **Exhibit 3** is a chart detailing the summary of expenses for the Application Period, and **Exhibit 4** is a chart with a summary of compensation requested by project category.

24. The Application readily meets the standards of Bankruptcy Code § 330 and applicable case law for compensation for services rendered on behalf of the Debtors' estates and for the administration of these cases. The Fifth Circuit sets forth the contours of the requirements for allowance of compensation under § 330 in *Barron & Newburger, P.C. v. Tex. Skyline, Ltd.*,

(*In re Woerner*), 783 F.3d 266 (5th Cir. 2015). In *Woerner*, the Fifth Circuit held that a court would allow compensation to an attorney for the debtor for services that are “reasonably likely to benefit” the estate, and that a court should adjudge the reasonableness of requested compensation “at the time at which the service was rendered.” *Id.* at 273-74. All of the compensation requested in the Application meets the requirements of § 330 as delineated by the Fifth Circuit, and should be approved.

25. The Firm provided necessary and beneficial services to the Debtors through assisting the Debtors in myriad ways. The time the Firm spent on services rendered and the rates charged for such services were reasonable and necessary to fully protect the Debtors’ estates consistent with the Firm’s role as co-counsel and conflicts counsel, and to maximize the dividend to creditors, in line with the *Johnson*<sup>2</sup> factors adopted by the Fifth Circuit in *In re First Colonial Corp.*, 544 F.2d 1291, 1299 (5th Cir. 1977), as follows:

**A. The Time and Labor Required.**

26. As further illustrated by the fee breakdown in the Summary Cover Sheet, the amount of time spent by the Firm’s professionals and paraprofessionals on this case for the Application Period is 340.2 hours.

**B. The Novelty and Difficulty of the Questions Presented by the Case.**

27. This case has presented unique questions of fact and law relevant to both bankruptcy and applicable nonbankruptcy law, including a litigated and negotiated dispute between prepetition debtholder group, and various asset sale transactions.

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<sup>2</sup> See *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974).

**C. The Skill Requisite to Perform the Legal Services Properly.**

28. The Firm possesses the skill required to properly perform the legal services involved, in particular bankruptcy law expertise, as well as practice experience before this Court, and knowledge of its local rules.

**D. The Preclusion of Other Employment by the Attorneys due to Acceptance of the Case.**

29. The attorney at the Firm was necessarily precluded from employment on other cases by the size and exigency of this case. This case moved at an expedient pace requiring quick attention and open availability from the Firm's attorney.

**E. The Customary Fee for Similar Work in the Community.**

30. The fees charged by the Firm compare favorably with fees charged by other counsel in similar cases in this jurisdiction. The Firm sets its fees consistent with available market data for similarly sized and situated firms given the years of experience of each attorney.

**F. Whether the Fees are Fixed or Contingent.**

31. The Firm does not charge fixed or contingent fees.

**G. Time Pressures Imposed by the Client or Circumstances.**

32. The circumstances of the bankruptcy case imposed time pressures due to the need to take steps to help the Debtors' case progress at an expedient pace.

**H. The Amount Involved and Results Obtained as a Result of the Attorney Services.**

33. As a result of the Firm's services, strategy, and efficiency as co-counsel and conflicts counsel, the Debtors have completed their bankruptcy cases. During the Application Period the Debtors made a smooth transition into Chapter 11, negotiated a resolution of significant litigation with a key constituency, and obtained quick confirmation of the Debtors' plan of liquidation.

**I. The Experience, Reputation, and Ability of the Attorneys.**

34. The Firm, in conjunction with Jackson Walker LLP, represents years of combined experience in the particular area of bankruptcy law, including representation of chapter 11 debtors such as the Debtors in these cases. The Firm brings extensive experience in bankruptcy and retail industry issues to the Debtors' bankruptcy cases and ongoing operations and have substantial experience practicing in this Court and extensive familiarity with applicable Fifth Circuit bankruptcy law necessary for the successful prosecution of the Debtors' bankruptcy cases.

**J. The Undesirability of the Cases.**

35. Every debtor case carries some risks due to the uncertainty of payment stemming from the relatively unknown value of the debtors' principal assets and the debtor's ability to pay administrative fees and costs. These cases presented no additional undesirable elements.

**K. The Nature and Length of the Professional Relationship with the Client.**

36. The Firm's business relationship with the Debtors began on January 23, 2023, the date of the Engagement Letter between the Firm and the Debtors.

**L. Awards in Similar Cases.**

37. The fees requested are in line with fee awards approved in similar cases, by counsel with similar sophistication and experience.

38. In conclusion, the services provided by the Firm have been necessary to the administration of the Debtors' estates in the Application Period and beneficial at the time at which the services were rendered toward the successful prosecution of the Debtors' cases. Further, the Firm performed the services within a reasonable amount of time commensurate with the complexity, importance, nature of the problems, issues, and tasks addressed on behalf of the Debtors' estates. Finally, the compensation sought is reasonable based on the customary compensation charged by comparably skilled practitioners in cases under title 11 of the district.

The Firm requests that the Court determine that the nature, extent, and value of these services were appropriate under the circumstances at the time the services were rendered.

**X. CONCLUSION**

The Firm 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 amount of \$255,150.00, and reimbursement of actual and necessary expenses incurred by the Law Office of Liz Freeman during the Application Period in the amount of \$2,689.95, (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 11, 2023.

*/s/ Elizabeth C. Freeman*

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**LAW OFFICE OF LIZ FREEMAN**

Liz Freeman (TX Bar No. 24009222)

PO Box 61209

Houston, TX 77208-1209

Telephone: (832) 779-3580

Email: [liz@lizfreemanlaw.com](mailto:liz@lizfreemanlaw.com)

*Co- Counsel and Conflicts Counsel to the Debtors  
and Debtors in Possession*

**ENTERED**

April 03, 2023

Nathan Ochsner, Clerk

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

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In re:	)	
	)	Chapter 11
	)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , <sup>1</sup>	)	Case No. 23-90054 (CML)
	)	
Debtors.	)	<b>RE: (Docket No. 183 )</b>

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**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF THE LAW  
OFFICE OF LIZ FREEMAN, PLLC AS CO-COUNSEL AND CONFLICTS COUNSEL  
FOR THE DEBTORS AND DEBTORS-IN-POSSESSION**

The Court considered the Application to Retain The Law Office of Liz Freeman, PLLC (the “Firm”) as Counsel for the Debtors and Debtors-in-Possession (the “Application”) pursuant to 11 U.S.C. §§ 327(a) and 330, filed by the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), is of the opinion that the requested relief is in the best interest of the estates and their creditors; that the Firm represents no interest adverse to the estates in the matters upon which it is to be engaged and are disinterested persons within the definition of 11 U.S.C. § 101(14); and that the Application should be approved. It is therefore ORDERED THAT:

1. The Debtors are authorized to retain and employ the Firm as counsel upon the terms and conditions set forth in the Application.

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<sup>1</sup> The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.



2. The Firm shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' Chapter 11 Cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. For billing purposes, the Firm shall keep its time in one tenth (1/10) hour increments. The Firm shall use reasonable efforts to avoid any duplication of services provided by any of the Debtors' other chapter 11 professionals in these Chapter 11 Cases.

3. The Firm will review its files periodically during the pendency of these Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, the Firm will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Fed. R. Bankr. P. 2014(a).

4. To the extent the Application or the Freeman Declaration is inconsistent with this Order, the terms of this Order shall govern.

5. The Firm shall not be entitled to reimbursement for fees and expenses incurred in connection with any objection to its fees absent further order of the Court.

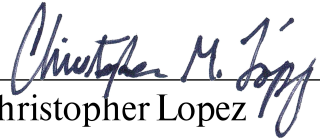
6. The Firm shall not seek to increase its rates without filing an application and obtaining an order of the Court. The U.S. Trustee retains all rights to object to any hourly rate increases on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code.

7. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.



8. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Signed: April 03, 2023

  
\_\_\_\_\_  
Christopher Lopez  
United States Bankruptcy Judge

**The Law Office of Liz Freeman**  
 United States  
 713-562-5251

**The Law Office of Liz Freeman**

**Michael Neyrey, CEO**

**Balance** \$64,125.00  
**Invoice #** 00110  
**Invoice Date** March 1, 2023  
**Payment Terms**  
**Due Date**

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### Auto Plus

For services rendered between  
 February 01, 2023 and February 28, 2023

### Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
02/01/2023	LF	Case Administration	Prepare for the first day hearing (1.8); confer with M. Neyrey (1.5); finalize the first day declaration (1); confer with Lincoln and Portage Point (1); attend first day hearing (1.6).	\$750.00	7.1	\$5,325.00
02/02/2023	LF	Financing and Cash Collateral	Attend the WIP call (.5); address DIP issues (2.7); work on the DACA and banking matters (.8).	\$750.00	4.0	\$3,000.00
02/03/2023	LF	Communications	Confer with counsel for Liberty (.3); confer with counsel for a liquidator (.4).	\$750.00	0.7	\$525.00
02/03/2023	LF	Business Operations	Review Liberty Bonds (.9); address insurance matters (1.3).	\$750.00	2.2	\$1,650.00
02/06/2023	LF	Asset Disposition	Confer with counsel for potential purchaser (.2);	\$750.00	0.2	\$150.00
02/06/2023	LF	Communications	Prepare diligence package for the creditors committee.	\$750.00	4.2	\$3,150.00
02/07/2023	LF	Business Operations	Address Liberty customs bond issues.	\$750.00	1.9	\$1,425.00
02/07/2023	LF	Asset Disposition	Review and comment on the sales process and bid procedures.	\$750.00	3.0	\$2,250.00
02/07/2023	LF	Case Administration	Attend WIP meeting.	\$750.00	0.5	\$375.00
02/07/2023	LF	Communications	Begin work on gathering documents and information for a committee data room.	\$750.00	2.5	\$1,875.00
02/08/2023	LF	Communications	Confer with J. Coleman and John Cane regarding committee matters and a data room (1); prepare a memo and a letter for store locations for utility matters (1.1).	\$750.00	1.4	\$1,050.00
02/08/2023	LF	Assumption and Rejection of Leases and Contracts	Confer with C Bacon regarding Utility contracts.	\$750.00	0.3	\$225.00

02/08/2023	LF	Case Administration	Attend the WIP call.	\$750.00	0.5	\$375.00
02/08/2023	LF	Communications	Work on the UCC data room.	\$750.00	3.1	\$2,325.00
02/09/2023	LF	Communications	Continue work on adding materials to the UCC data room (1.9); work on a form of protective order (.5).	\$750.00	2.4	\$1,800.00
02/09/2023	LF	Communications	Confer with representatives of utility providers.	\$750.00	0.8	\$600.00
02/09/2023	LF	Asset Disposition	Work on the sales procedures (2); confer with A. Grossi (.3).	\$750.00	2.3	\$1,725.00
02/10/2023	LF	Communications	Prepare a utility outline and communications materials for utilities (.7); confer with C. Bacon regarding utility matters (.3); draft and send a letter to Old Dominion (1).	\$750.00	2.0	\$1,500.00
02/13/2023	LF	Communications	Work on the committee data room package.	\$750.00	3.4	\$2,550.00
02/13/2023	LF	Communications	Confer with C. Zakhem regarding utilities services and interruptions (.3); confer with Wisconsin utility provider (.2).	\$750.00	0.5	\$375.00
02/13/2023	LF	Communications	Confer with counsel for Chubb regarding insurance matters and DIP language.	\$750.00	0.7	\$525.00
02/14/2023	LF	Communications	Confer with Liberty regarding customs bond issues (.4); confer with A. Hicks (.3).	\$750.00	0.7	\$525.00
02/14/2023	LF	Claims	Review and comment on the proposed Chubb insert.	\$750.00	0.4	\$300.00
02/15/2023	LF	Asset Disposition	Work on sale matters.	\$750.00	1.0	\$750.00
02/15/2023	LF	Communications	Address committee diligence and formation.	\$750.00	1.5	\$1,125.00
02/15/2023	LF	Communications	Confer with utility providers regarding adequate assurance.	\$750.00	0.4	\$300.00
02/16/2023	LF	Case Administration	Attend the WIP call.	\$750.00	0.6	\$450.00
02/16/2023	LF	Communications	Draft and send correspondence to utility providers (.4); confer regarding adequate assurance demand (.3).	\$750.00	0.7	\$525.00
02/16/2023	LF	Claims	Confer regarding executory contract matters and claim priority.	\$750.00	1.7	\$1,275.00
02/16/2023	LF	Assumption and Rejection of Leases and Contracts	Exchange correspondence with counsel for Waste Management.	\$750.00	0.4	\$300.00
02/16/2023	LF	Financing and Cash Collateral	Revise the DIP budget.	\$750.00	0.9	\$675.00
02/17/2023	LF	Communications	Correspond with counsel for various utilities.	\$750.00	1.0	\$750.00
02/17/2023	LF	Communications	Confer and gather additional materials for the committee data room.	\$750.00	2.3	\$1,725.00
02/19/2023	LF	Communications	Gather additional documents for the committee data room.	\$750.00	2.1	\$1,575.00
02/20/2023	LF	Communications	Confer with counsel for Chubb regarding DIP order language.	\$750.00	0.6	\$450.00
02/21/2023	LF	Communications	Confer with counsel for NY gas utility (.3); confer with C. Bacon regarding utility services (.3).	\$750.00	0.6	\$450.00
02/21/2023	LF	Communications	Gather and add information to the committee data room.	\$750.00	2.5	\$1,875.00
02/21/2023	LF	Communications	Confer regarding privileges and the committee data room.	\$750.00	0.4	\$300.00

02/21/2023	LF	Claims	Address utility claims.	\$750.00	0.4	\$300.00
02/21/2023	LF	Financing and Cash Collateral	Confer with the counsel for the committee regarding DIP issues and the data room.	\$750.00	0.6	\$450.00
02/21/2023	LF	Business Operations	Confer with B. Elam regarding store operations issues.	\$750.00	0.5	\$375.00
02/22/2023	LF	Case Administration	Attend the all hands call.	\$750.00	0.7	\$525.00
02/22/2023	LF	Case Administration	Attend the WIP call.	\$750.00	0.6	\$450.00
02/22/2023	LF	Financing and Cash Collateral	Review and analyze the DIP objection.	\$750.00	2.0	\$1,500.00
02/22/2023	LF	Financing and Cash Collateral	Call with the committee regarding the DIP Financing.	\$750.00	0.4	\$300.00
02/22/2023	LF	Financing and Cash Collateral	Address budget matters.	\$750.00	0.7	\$525.00
02/23/2023	LF	Financing and Cash Collateral	Conference call with the committee regarding 2004 requests.	\$750.00	1.0	\$750.00
02/23/2023	LF	Claims	Confer with D. Green regarding vendor claims and surety issues (.3); begin stipulation draft (.4); review settlement letter from R. Johnson (.2); confer with C Zakhem and A. Hicks regarding Liberty customs bond (.3); update counsel for Liberty (.2); analyze demand letter from personal injury counsel and complaint (.6).	\$750.00	2.0	\$1,500.00
02/23/2023	LF	Financing and Cash Collateral	Confer with the client regarding document requests and prioritization of the requests (.5).	\$750.00	0.5	\$375.00
02/23/2023	LF	Claims	Confer with counsel for Chubb regarding claims and language for the order and plan.	\$750.00	0.6	\$450.00
02/24/2023	LF	Claims	Confer with counsel for Liberty regarding the customs bond (.4); exchange correspondence with counsel for Liberty (.3).	\$750.00	0.7	\$525.00
02/24/2023	LF	Claims	Review adequate assurance demands (.5); confer with the company regarding utilities (.4); draft and send correspondence to certain utility providers regarding terminations (.8).	\$750.00	1.7	\$1,275.00
02/24/2023	LF	Financing and Cash Collateral	Finalize continuation of the first day hearing and coordinate with the court (.6); confer with Jackson Walker and the company regarding strategy for the DIP financing and sale (2.3); confer with counsel for taxing authorities regarding language for the proposed DIP order (.4); confer with counsel for Pep Boys (.5).	\$750.00	3.8	\$2,850.00
02/25/2023	LF	Financing and Cash Collateral	Work through the UCC objection (1.3); confer with the DIP Lender's counsel regarding DIP matters and a milestone extension (.7).	\$750.00	2.0	\$1,500.00
02/27/2023	LF	Financing and Cash Collateral	Confer with counsel for the DIP lender regarding financing matters (.5); conference call with the DIP lender and counsel (.5).	\$750.00	1.0	\$750.00
02/27/2023	LF	Asset Disposition	Review and comment on the form of asset purchase agreement.	\$750.00	1.6	\$1,200.00
02/28/2023	LF	Claims	Work on utility matters (.5); correspond with counsel for the utilities (.4).	\$750.00	0.9	\$675.00
02/28/2023	LF	Employment and Fee Applications	Work on retention.	\$750.00	1.0	\$750.00
02/28/2023	LF	Financing and Cash Collateral	Review and comment on DIP revisions.	\$750.00	1.3	\$975.00

Totals: 85.5 \$64,125.00

Time Entry Sub-Total:	\$64,125.00
<b>Sub-Total:</b>	\$64,125.00
<b>Total:</b>	\$64,125.00
<b>Amount Paid:</b>	\$0.00
<b>Balance Due:</b>	<b>\$64,125.00</b>

**The Law Office of Liz Freeman**  
United States  
713-562-5251

**The Law Office of Liz Freeman**

**Michael Neyrey, CEO**

**Balance** \$38,175.00  
**Invoice #** 00117  
**Invoice Date** April 1, 2023  
**Payment Terms**  
**Due Date**

### Auto Plus

For services rendered between  
March 01, 2023 and March 31, 2023

### Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
03/01/2023	LF	Case Administration	Attend the all hands call.	\$750.00	0.6	\$450.00
03/01/2023	LF	Financing and Cash Collateral	Confer with counsel for Chubb regarding the DIP objection and language (.2); confer with the company regarding DIP cash (.6).	\$750.00	0.8	\$600.00
03/01/2023	LF	Employment and Fee Applications	Finalize the application to be retained.	\$750.00	0.8	\$600.00
03/01/2023	LF	Claims	Review shut off notices and correspondence from utility companies (.2); confer with the company regarding adequate assurance and deposit demands (.3); draft and send responses (1.1).	\$750.00	1.6	\$1,200.00
03/02/2023	LF	Claims	Review documents regarding arbitration (.6); Confer with M. Crinnion regarding pending arbitration (.4); confer with counsel for Pep Boys (.6); confer with counsel for Liberty (.3); confer with the A. Hicks regarding customs bond claims and reconciliation (.7); review the customs bonds and information (1.3); correspond with counsel for utility companies (.5); review the adequate assurance motion (1); confer with C. Zakhem regarding the utility settlement offer (.4).	\$750.00	5.8	\$4,350.00
03/03/2023	LF	Litigation	Meet with the investigations team.	\$750.00	1.0	\$750.00
03/03/2023	LF	Claims	Confer with B. Elam regarding utility shut off notices (.3); work on bar date matters (1.2).	\$750.00	1.5	\$1,125.00
03/06/2023	LF	Meetings and Communications with Creditors	Conference call with the committee professionals regarding operations and budgeting matters.	\$750.00	1.5	\$1,125.00
03/06/2023	LF	Claims	Work on the settlement with the Constellation entities.	\$750.00	2.0	\$1,500.00
03/06/2023	LF	Communications	Confer with the client regarding the customs bond (.8); confer with counsel for Liberty (.2).	\$750.00	1.0	\$750.00

03/07/2023	LF	Communications	Confer with the debtor regarding personal injury claims and insurance issues (.7); confer with Liberty regarding the customs bond (.3); Confer with M. Crinnion regarding bond matters (.3); confer with counsel for Chubb regarding the bar date language (.2).	\$750.00	1.5	\$1,125.00
03/08/2023	LF	Assumption and Rejection of Leases and Contracts	Confer with B. Elam regarding lease locations and assumption matters.	\$750.00	0.8	\$600.00
03/08/2023	LF	Communications	Confer with A. Hicks regarding the customs bond and report (.6); correspond with the Wells Fargo representative (.3); confer with the claims agent regarding noticing (.5).	\$750.00	1.4	\$1,050.00
03/08/2023	LF	Assumption and Rejection of Leases and Contracts	Review the draft procedures and comment (1); exchange e-mails with V. Anaya (.2).	\$750.00	1.2	\$900.00
03/09/2023	LF	Assumption and Rejection of Leases and Contracts	Confer regarding outstanding lease issues and procedures (.4); confer with the company regarding strategy for the leases and subleases (.9).	\$750.00	1.3	\$975.00
03/09/2023	LF	Case Administration	Attend the WIP call.	\$750.00	0.5	\$375.00
03/10/2023	LF	Asset Disposition	Prepare for the hearing (.5); Attend the hearing on bid procedures (.3).	\$750.00	0.8	\$600.00
03/10/2023	LF	Claims	Confer with counsel confer with counsel for Pep Boys regarding the IAP demand (.3); for IAP (.8); review sections of the IAP Bond (.6).	\$750.00	1.7	\$1,275.00
03/13/2023	LF	Claims	Conference call with M. Crinnion regarding personal injury litigation (.4); conference call with C. Bacon regarding insurance issues (.3).	\$750.00	0.7	\$525.00
03/14/2023	LF	Claims	Conference call with the company regarding the Zurich bond and IAP issues (.4); confer with counsel for Pep Boys regarding bond issues (.4); confer with A. Hicks regarding the customs bond (.3); confer with L. Andrews regarding insurance coverage and renewals (.5); update counsel for Liberty (.2).	\$750.00	1.8	\$1,350.00
03/15/2023	LF	Claims	Confer with M. Crinnion regarding new litigation (.4); address insurance coverage questions (.7); confer with the claims agent regarding noticing to PI claimants (.3); confer with counsel for Pep Boys regarding insurance issues (.4); confer with B. Elam regarding utility shutoff issues (.3); call weith utility provider (.4); work on the constellation settlement (2.1); confer with counsel for Constellation (.4); confer with C. Zakhem regarding utility matters (.3).	\$750.00	5.3	\$3,975.00
03/16/2023	LF	Claims	Confer with M. Crinnion regarding discovery and personal injury litigation (.5); confer with Corvel regarding the automatic stay and claims reconciliation (.4); work on the Constellation settlement (.3); correspond with counsel for Wells (.2).	\$750.00	1.4	\$1,050.00
03/17/2023	LF	Claims	Conference call with the company regarding litigation claims (.3); address utility demands (.3); work on customs bond issues (2).	\$750.00	2.6	\$1,950.00
03/17/2023	LF	Litigation	Review committee requests and gather responsive documents.	\$750.00	1.8	\$1,350.00
03/23/2023	LF	Claims	Correspond with M. Crinnion regarding litigation claims and insurance (.2); review insurance policies (1.3).	\$750.00	1.5	\$1,125.00
03/24/2023	LF	Claims	Work on Chubb issues related to personal injury claims.	\$750.00	0.7	\$525.00
03/27/2023	LF	Claims	Work on insurance and claims matters.	\$750.00	1.2	\$900.00

03/27/2023	LF	Claims	Conference call with Corvel regarding workers compensation issues.	\$750.00	0.6	\$450.00
03/28/2023	LF	Case Administration	Attend WIP call.	\$750.00	0.5	\$375.00
03/28/2023	LF	Claims	Research stay and claims matters.	\$750.00	1.3	\$975.00
03/29/2023	LF	Case Administration	Prepare for and attend the all hands call.	\$750.00	0.4	\$300.00
03/30/2023	LF	Claims	Confer with counsel for personal injury claimants (.3); prepare for and attend the advisors call (1); review the motion for relief from stay (.3).	\$750.00	1.6	\$1,200.00
03/31/2023	LF	Claims	Conference call regarding insurance (.5); conference will Sidley regarding insurance issues (.4); review insurance policies and collateralization issues (2.3); conference call with the UCC (.5).	\$750.00	3.7	\$2,775.00

Totals: **50.9** **\$38,175.00**

Time Entry Sub-Total:	\$38,175.00
<b>Sub-Total:</b>	\$38,175.00
<b>Total:</b>	\$38,175.00
<b>Amount Paid:</b>	\$0.00
<b>Balance Due:</b>	<b>\$38,175.00</b>



**The Law Office of Liz Freeman**  
 United States  
 713-562-5251

**The Law Office of Liz Freeman**

**Michael Neyrey, CEO**

**Balance** \$42,439.95  
**Invoice #** 00118  
**Invoice Date** May 1, 2023  
**Payment Terms**  
**Due Date**

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**Auto Plus**

For services rendered between  
 April 01, 2023 and April 30, 2023

**Time Entries**

Date	EE	Activity	Description	Rate	Hours	Line Total
04/01/2023	LF	Claims	Research Auto Plus workers compensation requirements in New York and other states.	\$750.00	1.7	\$1,275.00
04/03/2023	LF	Claims	Research insurance issues (1.5); conference with representatives of Auto Plus regarding pending litigation (.6); correspond with counsel for Zurich (.3); confer with a representative of Marsh (.4).	\$750.00	2.8	\$2,100.00
04/04/2023	LF	Investigation	Conference call regarding the investigation.	\$750.00	1.0	\$750.00
04/04/2023	LF	Claims	Work on the replacement customs bond (.3); research and confer regarding the IAP claim (2).	\$750.00	2.3	\$1,725.00
04/05/2023	LF	Claims	Research and confer regarding workers compensation litigation.	\$750.00	1.0	\$750.00
04/10/2023	LF	Claims	Confer with in house counsel for Auto Plus regarding insurance issues (.5); confer with M. Crinnion regarding customs bonds and IAP matters (.3); finish workers compensation requirements (1); draft and send an update regarding workers compensation issues (.8).	\$750.00	2.6	\$1,950.00
04/11/2023	LF	Claims	Conference call regarding counsel for Zurich regarding IAP (.3); Confer with Auto Plus regarding the performance bond (.4); confer with counsel for creditors (.2); update counsel for Liberty (.3); confer with B. Elam regarding Utility demands (.4); follow-up on Chubb requested language (.6); confer with C. Thompson regarding the performance bond (.3); review the performance bonds (1).	\$750.00	3.5	\$2,625.00
04/12/2023	LF	Claims	Confer with counsel for the DIP Lender regarding the bond (.5); confer with counsel for Pep Boys (.8); confer with counsel for IAP (.4); confer with M. Crinnion regarding the bond (.3); confer with counsel for the utility provider (.5); address 503(b)9 issues (1.4).	\$750.00	3.9	\$2,925.00
04/13/2023	LF	Claims	Prepare for and attend the internal WIP call.	\$750.00	1.1	\$825.00

04/14/2023	LF	Investigation	Conference call regarding the investigation.	\$750.00	1.0	\$750.00
04/14/2023	LF	Claims	Work on the lift stay responses (1); confer with M. Crinnion (.3); confer with M. Hect (.3).	\$750.00	1.6	\$1,200.00
04/15/2023	LF	Claims	Update counsel for Zurich (.2); confer with A. Hicks regarding the customs bond (.3).	\$750.00	0.5	\$375.00
04/17/2023	LF	Claims	Confer with J. Boland regarding the stay motion (.5); conference call regarding the waterfall and liquidation analysis (1).	\$750.00	1.5	\$1,125.00
04/18/2023	LF	Mediation	Prepare for the mediation.	\$750.00	3.6	\$2,700.00
04/19/2023	LF	Mediation	Attend mediation.	\$750.00	6.3	\$4,725.00
04/20/2023	LF	Mediation	Attend mediation.	\$750.00	3.5	\$2,625.00
04/21/2023	LF	Plan and Disclosure Statement	Work on the plan and settlement matters.	\$750.00	2.0	\$1,500.00
04/23/2023	LF	Plan and Disclosure Statement	Review and comment on the 9019 motion.	\$750.00	2.0	\$1,500.00
04/24/2023	LF	Claims	Conference call with Auto Plus regarding litigation (.7); conference call regarding insurance matters (.7); conference call regarding the DIP facility (.8).	\$750.00	2.2	\$1,650.00
04/24/2023	LF	Plan and Disclosure Statement	Work on the plan (1.8); Conference call regarding the plan structure and insurance provisions (1).	\$750.00	2.8	\$2,100.00
04/25/2023	LF	Claims	Work on the 9019 (1); address the Kemp lift stay response (.6).	\$750.00	1.6	\$1,200.00
04/25/2023	LF	Plan and Disclosure Statement	Review and comment on the disclosure statement motion.	\$750.00	0.7	\$525.00
04/26/2023	LF	Asset Disposition	Address asset sale issues.	\$750.00	1.5	\$1,125.00
04/27/2023	LF	Claims	Confer regarding claims administration.	\$750.00	0.3	\$225.00
04/28/2023	LF	Asset Disposition	Work on and conference call regarding sale matters.	\$750.00	2.0	\$1,500.00
				Totals:	<b>53.0</b>	<b>\$39,750.00</b>

## Expenses

Date	EE	Activity	Description	Cost	Quantity	Line Total
04/18/2023	LF	Mediation	United Airlines Coach	\$857.80	1.0	\$857.80
04/21/2023	LF	Mediation	Hotel for mediation	\$1,587.67	1.0	\$1,587.67
04/21/2023	LF	Mediation	Uber to Airport	\$78.97	1.0	\$78.97
04/21/2023	LF	Mediation	Parking at the airport	\$83.00	1.0	\$83.00
04/22/2023	LF	Mediation	Uber from Airport to Hotel	\$82.51	1.0	\$82.51

Expense Total: **\$2,689.95**

Time Entry Sub-Total:	\$39,750.00
Expense Sub-Total:	\$2,689.95
<b>Sub-Total:</b>	<b>\$42,439.95</b>
<b>Total:</b>	<b>\$42,439.95</b>
<b>Amount Paid:</b>	<b>\$0.00</b>
<b>Balance Due:</b>	<b>\$42,439.95</b>

**The Law Office of Liz Freeman**  
United States  
713-562-5251

The Law Office of Liz Freeman

**Michael Neyrey, CEO**

**Balance** \$88,500.00  
**Invoice #** 00119  
**Invoice Date** June 1, 2023  
**Payment Terms**  
**Due Date**

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**Auto Plus**

For services rendered between  
May 01, 2023 and May 31, 2023

**Time Entries**

Date	EE	Activity	Description	Rate	Hours	Line Total
05/01/2023	LF	Asset Disposition	Conference call with Lincoln and Portage point regarding the auction process.	\$750.00	2.5	\$1,875.00
05/01/2023	LF	Plan and Disclosure Statement	Work on plan provisions.	\$750.00	1.0	\$750.00
05/02/2023	LF	Plan and Disclosure Statement	Prepare for the sale hearing (1.2); prepare a proffer for M. Neyrey (1.3).	\$750.00	2.5	\$1,875.00
05/02/2023	LF	Plan and Disclosure Statement	Work on the plan insurance provisions (1.8); conference call regarding plan provisions (.7).	\$750.00	1.5	\$1,125.00
05/02/2023	LF	Financing and Cash Collateral	Prepare for and attend the DIP hearing.	\$750.00	1.0	\$750.00
05/02/2023	LF	Asset Disposition	Conference call with the client regarding auction strategy and credit bidding.	\$750.00	0.5	\$375.00
05/03/2023	LF	Asset Disposition	Work on sale and auction matters.	\$750.00	3.4	\$2,550.00
05/03/2023	LF	Financing and Cash Collateral	Conference call with Sidley regarding financing issues.	\$750.00	0.5	\$375.00
05/03/2023	LF	Claims	Confer with counsel for the personal injury claimant.	\$750.00	0.4	\$300.00
05/04/2023	LF	Asset Disposition	Work on auction and sale issues (3.6); conference call with Jackson Walker regarding the sales process (.6).	\$750.00	4.2	\$3,150.00
05/05/2023	LF	Asset Disposition	Conf regarding asset purchase agreement provisions (.7); calls with the Jackson Walker team regarding the auction process an strategy (1.4).	\$750.00	2.1	\$1,575.00
05/06/2023	LF	Asset Disposition	Conference call regarding the action process.	\$750.00	1.2	\$900.00
05/06/2023	LF	Claims	Review and analyze insurance issues.	\$750.00	0.7	\$525.00
05/07/2023	LF	Asset Disposition	Work through qualified bidder asset purchase agreements and schedules.	\$750.00	2.9	\$2,175.00

05/08/2023	LF	Asset Disposition	Conference call with representatives of Fisher (.9); conference call with the JW sales team regarding the auction (.7); prepare for the auction (6).	\$750.00	7.6	\$5,700.00
05/09/2023	LF	Asset Disposition	Prepare for the auction, confer the bidders regarding bids and asset purchase agreements.	\$750.00	9.3	\$6,975.00
05/10/2023	LF	Asset Disposition	Attend the auction and negotiate with bidders.	\$750.00	15.4	\$11,550.00
05/11/2023	LF	Asset Disposition	Prepare for and attend the auction, negotiate with creditors.	\$750.00	14.5	\$10,875.00
05/12/2023	LF	Asset Disposition	Review and confer regarding the winning bidder asset purchase agreements (1.4); attend the WIP call (.8).	\$750.00	2.2	\$1,650.00
05/13/2023	LF	Asset Disposition	Work on sale matters and asset purchase agreements (2.6); conference call regarding the Lincoln sale declaration (1).	\$750.00	3.6	\$2,700.00
05/15/2023	LF	Asset Disposition	Conference call regarding wind down planning.	\$750.00	0.8	\$600.00
05/16/2023	LF	Claims	Work on state court litigation and insurance issues.	\$750.00	0.8	\$600.00
05/16/2023	LF	Asset Disposition	Work on addition to the sale order (1); address sale and closing matters (3.2)	\$750.00	4.2	\$3,150.00
05/17/2023	LF	Asset Disposition	Work on revisions to the sale order (1.6); address assumption schedules and asset purchase agreement revisions (3.3); work through objections to the sales (2.1).	\$750.00	7.0	\$5,250.00
05/18/2023	LF	Asset Disposition	Confer with counsel for objectors (.6); prepare witnesses for the sale hearing (1.8); confer regarding Fisher issues (1.9); review documents related to Fisher (2.3).	\$750.00	6.6	\$4,950.00
05/19/2023	LF	Asset Disposition	Prepare for the sale hearing (1.6); review additional Fisher materials (1.4); confer regarding strategy (1.5); meet with the client regarding sale transition (1.2).	\$750.00	5.7	\$4,275.00
05/22/2023	LF	Claims	Correspond with K. Langley regarding bond claims (.3); confer with the company and review materials related to the claims (.7); confer with lead counsel regarding regarding insurance issues and claims (.5); update in house counsel regarding case status (.3).	\$750.00	1.8	\$1,350.00
05/23/2023	LF	Claims	Confer with D. Dobowski regarding litigation claims (.4); review correspondence with D. Brown (.2); Confer with Z. Brown regarding Kemp and Goodman (.4).	\$750.00	1.0	\$750.00
05/24/2023	LF	Claims	Confer with counsels for claimants regarding stay and confirmation objections (1); work on resolutions (.6).	\$750.00	1.6	\$1,200.00
05/25/2023	LF	Plan and Disclosure Statement	Update counsel for Pep on insurance issues (.5); review the objections to the Plan (.9); conference calls regarding plan revisions (.7); make modifications to the confirmation order (.6).	\$750.00	2.7	\$2,025.00
05/25/2023	LF	Claims	Confer with M. Dobkowski regarding litigation claims (.7); work on the IAP resolution (1.3).	\$750.00	2.0	\$1,500.00
05/26/2023	LF	Claims	Review and comment on the IAP Stipulation (.6); confer with counsel for Pep Boys (.3); confer with counsel for IEH (.3).	\$750.00	1.2	\$900.00
05/26/2023	LF	Plan and Disclosure Statement	Review the Chubb objection to confirmation.	\$750.00	1.1	\$825.00
05/27/2023	LF	Claims	Confer with the parties regarding IAP issues.	\$750.00	0.4	\$300.00
05/31/2023	LF	Claims	Conference call with counsel for Pep regarding insurance and claims (1); address stay violation (.6).	\$750.00	1.6	\$1,200.00

05/31/2023	LF	Claims	Confer with M. Crinnion regarding Trump case and strategy (.3); conference call regarding New York litigation strategy (.9).	\$750.00	1.1	\$825.00
05/31/2023	LF	Plan and Disclosure Statement	Work on insurance matters related to the plan.	\$750.00	1.4	\$1,050.00

Totals: **118.0** **\$88,500.00**

Time Entry Sub-Total:	\$88,500.00
<b>Sub-Total:</b>	\$88,500.00
<b>Total:</b>	\$88,500.00
<b>Amount Paid:</b>	\$0.00
<b>Balance Due:</b>	<b>\$88,500.00</b>

**The Law Office of Liz Freeman**  
 United States  
 713-562-5251

**The Law Office of Liz Freeman**

**Michael Neyrey, CEO**

**Balance** \$30,675.00  
**Invoice #** 00122  
**Invoice Date** July 1, 2023  
**Payment Terms**  
**Due Date**

### Auto Plus

For services rendered between  
 June 01, 2023 and June 16, 2023

### Time Entries

Date	EE	Activity	Description	Rate	Hours	Line Total
06/01/2023	LF	Plan and Disclosure Statement	Conference call regarding the plan and post confirmation issues.	\$750.00	0.8	\$600.00
06/01/2023	LF	Claims	Confer with D. Dobkowski regarding litigation claims and process.	\$750.00	0.4	\$300.00
06/02/2023	LF	Plan and Disclosure Statement	Address insurance issues and outstanding claims settlements.	\$750.00	2.3	\$1,725.00
06/05/2023	LF	Claims	Confer with K. Langley regarding customs bonds claims (.3); confer with M. Crinnion regarding litigation claims and process (.4); draft an outline and confer with Corvel regarding claims processing procedures (.8).	\$750.00	1.5	\$1,125.00
06/06/2023	LF	Claims	Review the Ace Proof of claim and correspondence from D. Brown (1); finalize the IAP stip and consult with counsel for additional insureds (1.2).	\$750.00	2.2	\$1,650.00
06/06/2023	LF	Plan and Disclosure Statement	Review insurance objection to confirmation (.3); address plan provisions (1.5).	\$750.00	1.8	\$1,350.00
06/07/2023	LF	Claims	Confer with counsel for Pep regarding New York litigation (.4); confer with M. Neyrey regarding IAP issues (.3); confer regarding resolution of health insurance matters (.7).	\$750.00	1.4	\$1,050.00
06/07/2023	LF	Case Administration	Address records retention and trust logistics.	\$750.00	1.3	\$975.00
06/08/2023	LF	Plan and Disclosure Statement	Work through language suggested by various insurers for the plan and confirmation order.	\$750.00	2.4	\$1,800.00
06/08/2023	LF	Claims	Confer with Corvel regarding new claims (.7); review correspondence and confer regarding health insurance matters (.8).	\$750.00	1.5	\$1,125.00

06/09/2023	LF	Claims	Confer with M. Neyrey regarding claims matters (.5); work on health insurance resolutions (.4); address custom bond claims (.3); work through insurance and litigation claims processes (4.1).	\$750.00	5.3	\$3,975.00
06/12/2023	LF	Plan and Disclosure Statement	Negotiate insurance and plan matters.	\$750.00	3.6	\$2,700.00
06/12/2023	LF	Plan and Disclosure Statement	Confer with B. Vagaro regarding litigation claims (.4); confer with W. Farmer regarding stay relief requests (.2); address customs claims (.3);	\$750.00	0.9	\$675.00
06/13/2023	LF	Plan and Disclosure Statement	Work on the confirmation order.	\$750.00	2.6	\$1,950.00
06/14/2023	LF	Plan and Disclosure Statement	Confer with parties regarding insurance matters (2); work on the form of confirmation order (2.3).	\$750.00	4.3	\$3,225.00
06/14/2023	LF	Plan and Disclosure Statement	Review objections to confirmation.	\$750.00	1.5	\$1,125.00
06/15/2023	LF	Plan and Disclosure Statement	Address objections and prepare for confirmation.	\$750.00	3.9	\$2,925.00
06/16/2023	LF	Plan and Disclosure Statement	Prepare for the confirmation hearing (1.3); confer with counsel for various creditors (.9); attend the confirmation hearing (1).	\$750.00	3.2	\$2,400.00
<b>Non-billable Time Entries:</b>						
06/15/2023	LF	Case Administration		\$750.00	0.1	\$75.00

Totals: **41.0** **\$30,675.00**

Time Entry Sub-Total:	\$30,675.00
<b>Sub-Total:</b>	\$30,675.00
<b>Total:</b>	\$30,675.00
<b>Amount Paid:</b>	\$0.00
<b>Balance Due:</b>	<b>\$30,675.00</b>

**EXHIBIT 3**

**Summary of Expenses for Application Period**

<b>Expense Category</b>	<b>Total Amount for Application Period</b>
Airfare	\$857.80
Hotel	\$1,587.67
Taxi Expense	\$161.48
Parking	\$83.00
<b>TOTAL</b>	<b>\$2,689.95</b>



**EXHIBIT 4**  
**Summary of Compensation Requested by Project Category**

<b>Matter Number</b>	<b>Matter Category</b>	<b>Hours Budgeted</b>	<b>Fees Budgeted</b>	<b>Hours Billed</b>	<b>Fees Sought</b>
B110	Case Administration			12.4	\$9,300.00
B115	Reporting				
B120	Asset Analysis and Recovery			4.8	\$3,600.00
B130	Asset Disposition			123.1	\$92,325.00
B140	Relief from Stay and Adequate Protection				
B150	Meeting and Communications with Creditors			39.9	\$29,925.00
B160	Employment and Fee Applications			1.8	\$1,350.00
B170	Employment and Fee Application Objections				
B180	Avoidance Action Analysis				
B185	Assumption and Rejection of Leases and Contracts			4.0	\$3,000.00
B195	Non-Working Travel				
B210	Business Operations			4.6	\$3,450.00
B220	Employee Benefits and Pensions				
B230	Financing and Cash Collateral			20.5	\$15,375.00
B240	Tax				
B250	Real Estate				
B255	Valuation				
B260	Corporate Governance and Board Matters				
B310	Claims Administration and Objections			84.1	\$63,075.00
B320	Plan and Disclosure Statement			45.0	\$33,750.00
	Budgeting (Case)				
	Litigation: Contested Matters and Adversary Proceedings (not otherwise within a specific project category) - identify each separately by caption and adversary number, or title of motion or application and docket number)				
	<b>Total</b>			<b>340.2</b>	<b>\$255,150.00</b>

**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> , <sup>1</sup>	)	Case No. 23-90054 (CML)
	)	
Debtors.	)	(Jointly Administered)
	)	<b>Re: Docket No. _____</b>

**FINAL ORDER GRANTING FIRST AND FINAL FEE APPLICATION OF THE LAW OFFICE OF LIZ FREEMAN FOR ALLOWANCE AND PAYMENT OF FEES AND EXPENSES AS CO- COUNSEL AND CONFLICTS COUNSEL TO THE DEBTORS FOR THE PERIOD FROM JANUARY 31, 2023 THROUGH JUNE 16, 2023**

The Court has considered the *First and Final Fee Application of the Law Office of Liz Freeman for Allowance and Payment of Fees and Expenses as Co-Counsel and Conflicts Counsel to the Debtors for the Period From January 31, 2023 Through June 16, 2023* (the “Application”) filed by the Law Office of Liz Freeman (the “Applicant”). The Court orders:

A. In making the following findings, the Court has considered the novelty and difficulty of the questions, issues, and problems addressed by the Applicant’s services through its representation of the Debtors during this bankruptcy case.

B. The time that the Applicant spent on services provided under the Application was reasonable and necessary based on the complexity, importance, and nature of the bankruptcy case.

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<sup>1</sup> The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

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 \$257,839.95 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:

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CHRISTOPHER M. LÓPEZ  
UNITED STATES BANKRUPTCY JUDGE