

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

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

**DEBTORS’ WITNESS AND EXHIBIT LIST FOR HEARING SCHEDULED FOR
JANUARY 18, 2024, AT 1:00 PM (PREVAILING CENTRAL TIME)**

The above-captioned wind down debtors (collectively, the “Debtors”) file their Witness and Exhibit List for the hearing to be held on **January 18, 2024, at 1:00 PM (prevailing Central Time)** (the “Hearing”) as follows:

WITNESSES

The Debtors may call the following witnesses at the Hearing:

1. Mark Berger, Managing Director of Portage Point Partners, LLC;
2. Jeffrey R. Miller, Managing Director, KCC LLC;
3. Any witness listed or called by any other party;
4. Rebuttal witnesses as necessary; and
5. The Debtors reserves the right to cross examine any witness called by any other party.

¹ The Wind-Down Debtor entities in these chapter 11 cases, along with the last four digits of each Wind-Down 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 Wind-Down Debtors’ service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226



EXHIBITS

EXHIBIT	DESCRIPTION	MARK	OFFER	OBJECT	ADMIT	W/D	DISPOSITION AFTER TRIAL
1.	Declaration of Mark Berger in Support of the Debtors' Fourth Omnibus Objection to Certain Proofs of Claim (Amended Claims and Reclassified Claims) [Docket No. 1012]						
2.	Certificate of Service for Debtors' Fourth Omnibus Objection to Certain Proofs of Claim (Amended Claims and Reclassified Claims) [Forthcoming]						
	Any document or pleading filed in the above-captioned main cases						
	Any exhibit necessary for impeachment and/or rebuttal purposes						
	Any exhibit identified or offered by any other party						

RESERVATION OF RIGHTS

The Debtors reserve the right to call or to introduce one or more, or none, of the witnesses and exhibits listed above, and further reserve the right to supplement this list prior to the Hearing.

Houston, Texas
Dated: January 16, 2024

/s/ Zachary McKay

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

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Counsel to the Wind Down Debtors

Certificate of Service

I certify that, on January 16, 2024, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Zachary McKay

Zachary McKay

EXHIBIT 1

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

<p>In re:</p> <p>IEH AUTO PARTS HOLDING LLC, <i>et al.</i>,¹</p> <p style="text-align: center;">Wind-Down Debtors.</p>	<p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p> <p>)</p>	<p>Chapter 11</p> <p>Case No. 23-90054 (CML)</p> <p>(Jointly Administered)</p>
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**DECLARATION OF MARK BERGER IN SUPPORT OF WIND-DOWN DEBTORS’
FOURTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM
(AMENDED CLAIMS AND RECLASSIFIED CLAIMS)**

I, Mark Berger, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. My name is Mark Berger. I am a Managing Director at Portage Point Partners, LLC (“Portage”), a business advisory services firm retained by the above-captioned Debtors, and now the Wind-Down Debtors, to serve as their restructuring advisor in these chapter 11 cases.

2. As part of my role in these chapter 11 cases, I became familiar with the Wind-Down Debtors’ day-to-day operations, financing arrangements, business affairs, and books and records that reflect, among other things, the Wind-Down Debtors’ liabilities as of the Petition Date.

¹ The Wind-Down 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 Wind-Down Debtors’ service address is: 5330 Caramel Crest Lane, Charlotte, NC 28226.

I have read the *Wind-Down Debtors' Fourth Omnibus Objection to Certain Proofs of Claim (Amended Claims and Reclassified Claims)* (the "Objection") including the related schedules.²

3. Except as otherwise indicated herein, the facts set forth in this Declaration are based upon my personal knowledge, the knowledge of other Portage professionals working under and alongside me on this matter, my discussions or Portage professionals' discussions with the Wind-Down Debtors' personnel, as applicable, and/or advisors and counsel thereto, my experience and/or knowledge related to the Debtors' business operations, and/or my review of relevant documents and information prepared by the Wind-Down Debtors as applicable. If called upon to testify, I would testify competently to the facts set forth in this Declaration. I am authorized to submit this Declaration on behalf of the Wind-Down Debtors.

4. To the best of my knowledge, information, and belief, the assertions made in the Objection are accurate. Upon review of the Wind-Down Debtors' books and records maintained in the ordinary course of business, the relevant proofs of claim and supporting documentation provided by each claimant, and the claims register, the Reviewing Parties believe that each Amended Claim was amended and replaced by a Remaining Claim and that each Reclassified Claim should be modified and reclassified to the Modified Claim as set forth in the Objection and Schedule 2 to the Order.

Amended Claims

5. To the best of my knowledge, information, and belief, I believe that subsequently filed proofs of claim, identified as the Remaining Claims on Schedule 1 to the Order, have amended and superseded the Amended Claims. I understand that subsequently filed proofs of

² Capitalized terms used but not otherwise defined herein shall have the same meaning ascribed to them in the Objection.

claim changed asserted claim amounts and other information filed in the Amended Claims. As such, I believe the Amended Claims should be disallowed. I understand that if the Amended Claims are not disallowed, creditors filing such claims may stand to recover twice for the same liability. I believe that the disallowance of the Amended Claims on the terms set forth in the Objection and **Schedule 1** to the Order is appropriate.

Reclassified Claims

6. To the best of my knowledge, information, and belief, the Reviewing Parties have thoroughly reviewed the Debtors' books and records, the Reclassified Claims, and any documentation supporting the Reclassified Claims, and have determined that each Reclassified Claim, as filed, does not accurately represent the correct classification for each claim. As further explained in the column titled "Reason for Modification" on **Schedule 2**, the Reclassified Claims are not entitled to administrative claim status because, I understand that, either (a) the "goods" were not received within the 20-day period prior to the Petition Date, or (b) the liabilities asserted in the Reclassified Claims are not for "goods." Instead, the Reviewing Parties believe that the asserted classification of such claims as identified in the column titled "Claim as Filed" should be modified to the classification identified in the column titled "Modified Claim" on **Schedule 2** to the Order. I understand that failure to modify and reclassify the Reclassified Claims could result in the applicable claimants receiving an improper recovery on account of the Reclassified Claims, to the detriment of the Debtors' other, similarly situated creditors. As such, I believe in the modification of the Reclassified Claims on the terms set forth in the Objection and **Schedule 2** is appropriate.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the facts set forth in the foregoing declaration are true and correct to the best of my knowledge, information and belief as of the date hereof.

Dated: December 8, 2023

/s/ Mark Berger

Mark Berger
Portage Point Partners, LLC