

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

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In re:

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

Debtors.

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)

) Chapter 11

)

) Case No. 23-90055 (CML)

) (Jointly Administered)

)

**SCHEDULES OF ASSETS AND LIABILITIES FOR  
AP ACQUISITION COMPANY GORDON LLC (CASE NO. 23-90060)**

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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.



239005525022800000000026

**Fill in this information to identify the case:**

Debtor Name: In re : AP Acquisition Company Gordon LLC

United States Bankruptcy Court for the: Southern District of Texas

Case number (if known): 23-90060 (CML)

**X** Check if this is an amended filing

## Official Form 206A/B

**Schedule A/B: Assets - Real and Personal Property**

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

**Part 1: Cash and cash equivalents****1. Does the debtor have any cash or cash equivalents?**

- ☐ No. Go to Part 2.
- ☒ Yes. Fill in the information below.

**All cash or cash equivalents owned or controlled by the debtor****Current value of debtor's interest****2. Cash on hand**

2.1 Cash on Hand at Calhoun GA store \$ 1,600.00

**3. Checking, savings, money market, or financial brokerage accounts (Identify all)**

Name of institution (bank or brokerage firm) Type of account Last 4 digits of account number

3.1 None \$

**4. Other cash equivalents (Identify all)**

4.1 None \$

**5. Total of Part 1**

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$ 1,600.00

Debtor: AP Acquisition Company Gordon LLC

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Name

**Part 2: Deposits and prepayments****6. Does the debtor have any deposits or prepayments?**

- ☒ No. Go to Part 3.
- ☐ Yes. Fill in the information below.

Current value of debtor's interest

**7. Deposits, including security deposits and utility deposits**

Description, including name of holder of deposit

\$

**8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**

Description, including name of holder of prepayment

\$

**9. Total of Part 2.**

Add lines 7 through 8. Copy the total to line 81.

\$ 0.00

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**Part 3: Accounts receivable****10. Does the debtor have any accounts receivable?**

- ☒ No. Go to Part 4.
- ☐ Yes. Fill in the information below.

**Current value of debtor's interest****11. Accounts receivable**

	Description	face amount	doubtful or uncollectible accounts		
11a.	90 days old or less:	\$ _____	- \$ _____	=..... →	\$ _____
11b.	Over 90 days old:	\$ _____	- \$ _____	=..... →	\$ _____

**12. Total of Part 3.**

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$ \_\_\_\_\_ 0.00

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**Part 4: Investments****13. Does the debtor own any investments?**

- ☒ No. Go to Part 5.
- ☐ Yes. Fill in the information below.

Valuation method used  
for current value

Current value of debtor's interest

**14. Mutual funds or publicly traded stocks not included in Part 1**

Name of fund or stock:

\$

**15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture**

Name of entity:

% of ownership:

\$

**16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1**

Describe:

\$

**17. Total of Part 4.**

Add lines 14 through 16. Copy the total to line 83.

\$ 0.00

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**Part 5: Inventory, excluding agriculture assets****18. Does the debtor own any inventory (excluding agriculture assets)?**

- ☐ No. Go to Part 6.
- ☒ Yes. Fill in the information below.

General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
<b>19. Raw materials</b>				
19.1 None		\$		\$
<b>20. Work in progress</b>				
20.1 None		\$		\$
<b>21. Finished goods, including goods held for resale</b>				
21.1 Auto Parts for Resale	Ongoing Cycle Counting	\$ 493,555.56	FIFO/Average Cost	\$ 488,131.58
<b>22. Other inventory or supplies</b>				
22.1 None		\$		\$

**23. Total of Part 5.**

Add lines 19 through 22. Copy the total to line 84.

\$ 488,131.58

**24. Is any of the property listed in Part 5 perishable?**

- ☒ No
- ☐ Yes

**25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?**

- ☒ No
- ☐ Yes. Description \_\_\_\_\_ Book value \$ \_\_\_\_\_ Valuation method \_\_\_\_\_ Current value \$ \_\_\_\_\_

**26. Has any of the property listed in Part 5 been appraised by a professional within the last year?**

- ☒ No
- ☐ Yes

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**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- ☒ No. Go to Part 7.
- ☐ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
28. Crops—either planted or harvested	\$ _____		\$ _____
29. Farm animals <i>Examples:</i> Livestock, poultry, farm-raised fish	\$ _____		\$ _____
30. Farm machinery and equipment (Other than titled motor vehicles)	\$ _____		\$ _____
31. Farm and fishing supplies, chemicals, and feed	\$ _____		\$ _____
32. Other farming and fishing-related property not already listed in Part 6	\$ _____		\$ _____
33. Total of Part 6. Add lines 28 through 32. Copy the total to line 85.			\$ _____ 0.00

34. Is the debtor a member of an agricultural cooperative?

- ☐ No
- ☐ Yes. Is any of the debtor's property stored at the cooperative?
- ☐ No
- ☐ Yes

35. Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?

- ☐ No
- ☐ Yes. Description \_\_\_\_\_ Book value \$ \_\_\_\_\_ Valuation method \_\_\_\_\_ Current value \$ \_\_\_\_\_

36. Is a depreciation schedule available for any of the property listed in Part 6?

- ☐ No
- ☐ Yes

37. Has any of the property listed in Part 6 been appraised by a professional within the last year?

- ☐ No
- ☐ Yes

Debtor: AP Acquisition Company Gordon LLC

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**Part 7: Office furniture, fixtures, and equipment; and collectibles**

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- ☐ No. Go to Part 8.
- ☒ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
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## 39. Office furniture

39.1 Furniture & Equipment	\$ 0.00	Net Book Value	\$ 0.00
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## 40. Office fixtures

40.1 None	\$		\$
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## 41. Office equipment, including all computer equipment and communication systems equipment and software

	\$		\$
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42. Collectibles *Examples:* Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles

42.1 None	\$		\$
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## 43. Total of Part 7.

Add lines 39 through 42. Copy the total to line 86.

\$ 0.00
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## 44. Is a depreciation schedule available for any of the property listed in Part 7?

- ☐ No
- ☒ Yes

## 45. Has any of the property listed in Part 7 been appraised by a professional within the last year?

- ☒ No
- ☐ Yes



Debtor: AP Acquisition Company Gordon LLC

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**Part 8: Machinery, equipment, and vehicles**

## 46. Does the debtor own or lease any machinery, equipment, or vehicles?

- ☐ No. Go to Part 9.
- ☒ Yes. Fill in the information below.

**General description**

Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)

**Net book value of debtor's interest**

(Where available)

**Valuation method used for current value****Current value of debtor's interest**47. **Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles**

47.1 See SOAL A/B 47 Attachment \$ 0.00 Net Book Value \$ 0.00

48. **Watercraft, trailers, motors, and related accessories** Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels

48.1 None \$ \$

49. **Aircraft and accessories**

49.1 None \$ \$

50. **Other machinery, fixtures, and equipment (excluding farm machinery and equipment)**

50.1 None \$ \$

51. **Total of Part 8.**

Add lines 47 through 50. Copy the total to line 87.

\$ 0.00

52. **Is a depreciation schedule available for any of the property listed in Part 8?**

- ☐ No
- ☒ Yes

53. **Has any of the property listed in Part 8 been appraised by a professional within the last year?**

- ☒ No
- ☐ Yes

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Case number (if known): 23-90060

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**Part 9: Real property****54. Does the debtor own or lease any real property?**

- ☐ No. Go to Part 10.
- ☒ Yes. Fill in the information below.

**55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest**

Description and location of property  Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1 Store Lease - Calhoun GA	Leasehold	\$ 0.00		\$ Undetermined

**56. Total of Part 9.**

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

\$ 0.00

**57. Is a depreciation schedule available for any of the property listed in Part 9?**

- ☐ No
- ☒ Yes

**58. Has any of the property listed in Part 9 been appraised by a professional within the last year?**

- ☒ No
- ☐ Yes

Debtor: AP Acquisition Company Gordon LLC

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**Part 10: Intangibles and intellectual property****59. Does the debtor have any interests in intangibles or intellectual property?**

- ☐ No. Go to Part 11.
- ☒ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
<b>60. Patents, copyrights, trademarks, and trade secrets</b>			
	\$		\$
<b>61. Internet domain names and websites</b>			
61.1 None	\$		\$
<b>62. Licenses, franchises, and royalties</b>			
	\$		\$
<b>63. Customer lists, mailing lists, or other compilations</b>			
IEH Auto Parts LLC and its subsidiaries has data available on its current and former customers, including names, addresses, email addresses, phone and fax numbers, etc. as it typical of any			
63.1 wholesale/retail business.	\$ 0.00		\$ Undetermined
<b>64. Other intangibles, or intellectual property</b>			
64.1 None	\$		\$
<b>65. Goodwill</b>			
65.1 None	\$		\$
<b>66. Total of Part 10.</b>			
Add lines 60 through 65. Copy the total to line 89.			\$ 0.00

**67. Do your lists or records include personally identifiable information of customers** (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- ☐ No
- ☒ Yes

**68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?**

- ☒ No
- ☐ Yes

**69. Has any of the property listed in Part 10 been appraised by a professional within the last year?**

- ☒ No
- ☐ Yes

Debtor: AP Acquisition Company Gordon LLC

Case number (if known): 23-90060

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**Part 11: All other assets****70. Does the debtor own any other assets that have not yet been reported on this form?**

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- ☐ No. Go to Part 12.
- ☒ Yes. Fill in the information below.

**Current value of debtor's interest****71. Notes receivable**

Description (include name of obligor)	Total face amount	doubtful or uncollectible accounts	
71.1 None	\$	- \$	=..... → \$

**72. Tax refunds and unused net operating losses (NOLs)**

Description (for example, federal, state, local)	Tax year	
72.1 None		\$

**73. Interests in insurance policies or annuities**

73.1 See Schedule A/B 73 Attachment	\$	Undetermined
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**74. Causes of action against third parties (whether or not a lawsuit has been filed)**

74.1 None	\$	
<b>Nature of claim</b>		
<b>Amount requested</b>	\$	

**75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims**

\*Amount represents the approximate full amount due to the debtors under various vendor agreements. the debtor is listing the amount on the schedules for all debtors out of an abundance of caution, but debtors are not entitled to recover the amount listed here more than once.

75.1	\$	11,059,783.00
<b>Nature of claim</b>		
<b>Amount requested</b>	\$	11,059,783.00

**76. Trusts, equitable or future interests in property**

76.1 None	\$	
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**77. Other property of any kind not already listed** Examples: Season tickets, country club membership

77.1 None	\$	
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**78. Total of Part 11.**

Add lines 71 through 77. Copy the total to line 90.

\$	11,059,783.00
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**79. Has any of the property listed in Part 11 been appraised by a professional within the last year?**

- ☐ No
- ☐ Yes

Debtor: AP Acquisition Company Gordon LLC

Case number (if known): 23-90060

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**Part 12: Summary**

In Part 12 copy all of the totals from the earlier parts of the form.

Type of property	Current value of personal property	Current value of real property
80. <b>Cash, cash equivalents, and financial assets.</b> <i>Copy line 5, Part 1.</i>	\$ 1,600.00	
81. <b>Deposits and prepayments.</b> <i>Copy line 9, Part 2.</i>	\$ 0.00	
82. <b>Accounts receivable.</b> <i>Copy line 12, Part 3.</i>	\$ 0.00	
83. <b>Investments.</b> <i>Copy line 17, Part 4.</i>	\$ 0.00	
84. <b>Inventory.</b> <i>Copy line 23, Part 5.</i>	\$ 488,131.58	
85. <b>Farming and fishing-related assets.</b> <i>Copy line 33, Part 6.</i>	\$ 0.00	
86. <b>Office furniture, fixtures, and equipment; and collectibles.</b> <i>Copy line 43, Part 7.</i>	\$ 0.00	
87. <b>Machinery, equipment, and vehicles.</b> <i>Copy line 51, Part 8.</i>	\$ 0.00	
88. <b>Real property.</b> <i>Copy line 56, Part 9.....</i> →		\$ 0.00
89. <b>Intangibles and intellectual property.</b> <i>Copy line 66, Part 10.</i>	\$ 0.00	
90. <b>All other assets.</b> <i>Copy line 78, Part 11.</i>	\$ 11,059,783.00	
91. <b>Total.</b> Add lines 80 through 90 for each column.....91a.	\$ 11,549,514.58	\$ 0.00
92. <b>Total of all property on Schedule A/B.</b> Lines 91a + 91b = 92. ....		\$ 11,549,514.58

**Fill in this information to identify the case and this filing:**

Debtor Name In re : AP Acquisition Company Gordon LLC

United States Bankruptcy Court for the: Southern District of Texas

Case number (If known): 23-90060 (CML) (State)

**Official Form 202****Declaration Under Penalty of Perjury for Non-Individual Debtors****12/15**

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☒ Amended *Schedule A/B*
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration \_\_\_\_\_

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

Executed on 02/28/2025  
MM / DD / YYYY

**X**/s/ Patrick Bartels

Signature of individual signing on behalf of debtor

Patrick Bartels

Printed name

Plan Agent

Position or relationship to debtor