

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

Debtor IEH Auto Parts Holding LLC

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

Case number 23-90054

**Official Form 410  
Proof of Claim**

**04/22**

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

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

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

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

**Part 1: Identify the Claim**

<p><b>1. Who is the current creditor?</b></p>	<p><u>See summary page</u></p> <p>Name of the current creditor (the person or entity to be paid for this claim)</p> <p>Other names the creditor used with the debtor _____</p>	
<p><b>2. Has this claim been acquired from someone else?</b></p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. From whom? _____</p>	
<p><b>3. Where should notices and payments to the creditor be sent?</b></p> <p>Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)</p>	<p><b>Where should notices to the creditor be sent?</b></p> <p>See summary page</p>	<p><b>Where should payments to the creditor be sent? (if different)</b></p> <p>and to Claimant, per attached.</p> <p>•</p> <p>• • •</p>
	<p>Contact phone <u>215-979-1547</u></p> <p>Contact email <u>wmsimkulak@duanemorris.com</u></p>	<p>Contact phone _____</p> <p>Contact email _____</p>
	<p>Uniform claim identifier for electronic payments in chapter 13 (if you use one):</p> <p>_____</p>	
<p><b>4. Does this claim amend one already filed?</b></p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY</p>	
<p><b>5. Do you know if anyone else has filed a proof of claim for this claim?</b></p>	<p><input checked="" type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Who made the earlier filing? _____</p>	



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

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

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

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

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

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

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



<p>12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?</p> <p>A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.</p>	<input checked="" type="checkbox"/> No	
	<input type="checkbox"/> Yes. Check all that apply:	<b>Amount entitled to priority</b>
	<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
	<input type="checkbox"/> Up to \$3,350* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
	<input type="checkbox"/> Wages, salaries, or commissions (up to \$15,150*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	\$ _____
	<input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ _____
	<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies.	\$ _____	
* Amounts are subject to adjustment on 4/01/25 and every 3 years after that for cases begun on or after the date of adjustment.		
<p>13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?</p>	<input checked="" type="checkbox"/> No	
	<input type="checkbox"/> Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim.	\$ _____

**Part 3: Sign Below**

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

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

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

*Check the appropriate box:*

I am the creditor.

I am the creditor's attorney or authorized agent.

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

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

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

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

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

Executed on date 04/27/2023  
MM / DD / YYYY

/s/David Girardot  
Signature

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

Name David Girardot  
First name Middle name Last name

Title Vice President, Credit Management

Company Chubb  
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 436 Walnut Street, Philadelphia, 19106

Contact phone \_\_\_\_\_ Email \_\_\_\_\_



# KCC ePOC Electronic Claim Filing Summary

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

<b>Debtor:</b> 23-90054 - IEH Auto Parts Holding LLC		
<b>District:</b> Southern District of Texas, Houston Division		
<b>Creditor:</b> ACE American Insurance Company on its own behalf and behalf of all of the ACE Companies Wendy M. Simkulak c/o Duane Morris LLP 30 S. 17th Street Philadelphia, PA, 19103  <b>Phone:</b> 215-979-1547 <b>Phone 2:</b>  <b>Fax:</b>  <b>Email:</b> wmsimkulak@duanemorris.com	<b>Has Supporting Documentation:</b> Yes, supporting documentation successfully uploaded <b>Related Document Statement:</b>	
<b>Has Related Claim:</b> No <b>Related Claim Filed By:</b>		<b>Filing Party:</b> Authorized agent
<b>Disbursement/Notice Parties:</b> and to Claimant, per attached.  .  . . . .  <b>Phone:</b>  <b>Phone 2:</b>  <b>Fax:</b>  <b>E-mail:</b>  <b>DISBURSEMENT ADDRESS</b>		
<b>Other Names Used with Debtor:</b>	<b>Amends Claim:</b> No <b>Acquired Claim:</b> No	
<b>Basis of Claim:</b> Insurance Policies and related agreements, see attached.	<b>Last 4 Digits:</b> No	<b>Uniform Claim Identifier:</b>
<b>Total Amount of Claim:</b> See attached.	<b>Includes Interest or Charges:</b> No	
<b>Has Priority Claim:</b> No	<b>Priority Under:</b>	
<b>Has Secured Claim:</b> Yes: See attached. <b>Amount of 503(b)(9):</b> No <b>Based on Lease:</b> No <b>Subject to Right of Setoff:</b> Yes, See attached.	<b>Nature of Secured Amount:</b> Other Describe: See attached. <b>Value of Property:</b> See attached. <b>Annual Interest Rate:</b>  <b>Arrearage Amount:</b> See attached. <b>Basis for Perfection:</b> See attached. <b>Amount Unsecured:</b> See attached.	

**Submitted By:**

David Girardot on 27-Apr-2023 4:08:35 p.m. Eastern Time

**Title:**

Vice President, Credit Management

**Company:**

Chubb

**Optional Signature Address:**

David Girardot

436 Walnut Street

Philadelphia, , 19106

**Telephone Number:**

**Email:**

**ADDENDUM TO PROOF OF CLAIM OF  
ACE AMERICAN INSURANCE COMPANY  
ON ITS OWN BEHALF AND ON BEHALF OF ALL OF THE ACE COMPANIES**

1. This Addendum is attached to and a part of the proof of claim (the “Proof of Claim”) filed by ACE American Insurance Company on its own behalf and on behalf of all of its U.S.-based affiliates (the “Claimant” and together with its U.S.-based affiliates and successors, the “ACE Companies”)<sup>1</sup> against IEH Auto Parts Holding LLC and the other entities set forth on Exhibit “A” attached hereto (collectively, the “Debtors”) in the bankruptcy case of IEH Auto Parts Holding LLC pursuant to the Bar Date Order (as defined herein).<sup>2</sup> As the documents supporting this claim are voluminous and contain confidential personal and/or commercial information, Claimant has not attached them to Claimant’s Proof of Claim. Copies of such documents are or should be, upon information and belief, in the possession of the Debtors. Claimant will provide copies of such documents to other parties upon request provided that appropriate steps can be taken to ensure their confidentiality, as necessary or appropriate.

2. On January 31, 2023 (the “Petition Date”), the Debtors filed their respective voluntary petitions for bankruptcy relief under chapter 11 of title 11 of the United States Code

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<sup>1</sup> For purposes of this Proof of Claim, the ACE Companies shall refer to only those entities related to ACE American Insurance Company prior to January 14, 2016 (the date on which the ACE Companies completed an acquisition of the Chubb group of companies).

<sup>2</sup> On or about March 13, 2023, the Court (as defined herein) entered that certain *Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment under Section 503(b)(9), (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form of and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, and (IV) Approving Notice of Bar Dates* (the “Bar Date Order”) [Docket. No. 222] which provides, *inter alia*, that notwithstanding anything to the contrary in the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of Texas, any order of this Court or any proof of claim form or notice of a bar date, (i) the Claimant on its own behalf and on behalf of all of the ACE Companies shall be permitted to file a single proof of claim in the bankruptcy case of IEH Auto Parts Holding LLC, and (ii) such claim shall be deemed filed by each of the ACE Companies not only in that case, but also in the chapter 11 cases of each of the Debtors. *See* Bar Date Order at ¶ 19.

(the “Bankruptcy Code”) in the United States Bankruptcy Court for the Southern District of Texas (the “Court”).

3. Prior to the Petition Date, the ACE Companies issued certain insurance policies (as renewed, amended, modified, endorsed or supplemented from time to time, collectively, the “Policies”) to one or more of the Debtors as named insureds or that may otherwise provide coverage to the Debtors.

4. Certain of the Policies were issued to the Debtors’ non-Debtor parent, Icahn Automotive Group, LLC (“Parent”), which Policies may provide coverage to the Debtors and/or to other non-Debtor affiliates of the Debtors and Parent (collectively, and together with Parent, the “Non-Debtor Affiliates”).

5. Prior to the Petition Date, the ACE Companies and one or more of the Debtors and/or certain Non-Debtor Affiliates, including Parent, also entered into certain written agreements in connection with the Policies (as renewed, amended, modified, endorsed or supplemented from time to time, and including any exhibit or addenda thereto, collectively, the “Insurance Agreements”).

6. Pursuant to the Policies and Insurance Agreements (collectively, the “ACE Insurance Program”), the ACE Companies provide, *inter alia*, workers’ compensation, property, general liability, general liability excess, environmental, directors’ and officers’ liability, automobile liability, marine cargo, commercial package, and certain other insurance for specified policy periods subject to certain limits, deductibles, retentions, exclusions, terms and conditions, as more particularly described therein, and the insureds, including, if applicable, one or more of the Debtors, are required to pay to the ACE Companies certain amounts including, but not limited to, insurance premiums (including audit premiums), deductibles, funded deductibles,

expenses, taxes, assessments and surcharges, as more particularly described in the ACE Insurance Program (collectively, the “Obligations”).<sup>3</sup>

7. To the extent that a Debtor is an insured under the ACE Insurance Program and has in the past or the present received, or in the future receives, any benefit – directly or indirectly – under the ACE Insurance Program including, but not limited to, any payment by any of the ACE Companies to or on behalf of the Debtor with respect to a claim made under the ACE Insurance Program, then the Debtor is jointly and severally liable with other insureds for the Obligations arising with respect to such claim under the ACE Insurance Program.

8. As of the date hereof, each of the Debtors is jointly and severally liable to the ACE Companies for all or part of the estimated amount of \$78,638,544,<sup>4</sup> plus additional contingent and unliquidated amounts (collectively, the “Claim”)<sup>5</sup> for the Obligations.<sup>6</sup>

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<sup>3</sup> For the avoidance of doubt, the Obligations shall include any non-monetary obligations that the insureds, including one or more of the Debtors, may have. The ACE Companies specifically reserve and preserve all rights with respect to such non-monetary obligations including, but not limited to, the right to amend this Proof of Claim to assert a claim for amounts incurred by the ACE Companies based on any failure of the insureds to satisfy such non-monetary obligations.

<sup>4</sup> This estimated amount is based on the ACE Companies’ most recent collateral calculation for the Obligations under the ACE Insurance Program. The estimated portion of the Claim is based on a snapshot in time, and does not fully account for, *inter alia*, incurred but not reported claims, claims that are closed but could reopen, and unexpected development of claims. Generally, any such estimate can change at any time and, in certain cases, on a daily basis, as the insured’s financial condition changes and/or losses/claims are reported, develop, are reanalyzed, paid by the insurer and/or reimbursed by the insured(s) and/or collateral. Estimates are provided in order to advise the Debtors, the Court and other parties in interest of the approximated exposure as of a particular evaluation time.

<sup>5</sup> Amounts may continue to accrue, which should be paid in full by the Debtors and/or the Non-Debtor Affiliates in the ordinary course of business. The ACE Companies specifically reserve all rights in relation to such amounts and any other amounts that may arise, including the right to seek payment hereunder, assert an administrative claim therefor, or, if appropriate and as applicable, to seek payment thereof pursuant to separate order of this Court.

<sup>6</sup> Certain Non-Debtor Affiliates may also be liable for some or all of the Obligations. The ACE Companies specifically reserve all rights to seek payment of all or some portion of the Claim from the Non-Debtor Affiliates in accordance with the terms and conditions of the ACE Insurance Program.



9. A portion of the Claim is currently contingent, unliquidated and subject to further and future adjustments and estimations by the Claimant, from time to time, in accordance with the terms of the ACE Insurance Program including, without limitation, additional amounts that may become due for premium, deductibles, expenses, taxes, assessments and surcharges.

10. The Claim is evidenced by the ACE Insurance Program, including, without limitation, those Policies and Insurance Agreements listed on Exhibit "B" hereto.<sup>7</sup>

11. A portion of the Claim is or may be entitled to administrative expense priority under 11 U.S.C. §§ 503(b) and 507(a)(2).

12. Certain of the Debtors' Obligations are secured by (i) that certain irrevocable standby letter of credit number 69623041 issued by Citibank, N.A. in the current amount of \$39,648,897 (as amended, confirmed, supplemented or replaced and together with the proceeds thereof, the "Letter of Credit");<sup>8</sup> (ii) certain cash collateral in the current amount of \$19,037,944 (the "Cash Collateral"); and (iii) that certain surety bond number 9308122 issued by Zurich American Insurance Company in the current amount of \$5,272,879 (as amended, confirmed, supplemented or replaced and together with the proceeds thereof, the "Surety Bond," and together with the Letter of Credit and the Cash Collateral, collectively, the "Collateral").

13. The Claim may also be secured by other letters of credit, paid loss deposit funds, trusts, escrows, other surety bonds, other cash collateral, credits, or other amounts. To the extent

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<sup>7</sup> Exhibit B is non-exhaustive and may include Policies and Insurance Agreements under which amounts are not yet nor ever may become due and owing. However, because the Policies and Insurance Agreements are part of the ACE Insurance Program, the ACE Companies have included them herein and reserve all rights with respect thereto including, but not limited to, amending this Proof of Claim to assert any amounts that may become due thereunder.

<sup>8</sup> While the Letter of Credit is not property of the Debtors' estates, Claimant has filed this Proof of Claim as a secured claim; however, the Chubb Companies reserve their right to amend this Proof of Claim, if and to the extent necessary, to assert the Claim, or a portion thereof, as unsecured.

any collateral and/or security held does not satisfy the Claim for any reason, the Claim is unsecured.

14. The Claimant reserves and preserves the right: (a) to file and seek payment of additional claims for (i) administrative expenses, (ii) attorneys' fees and costs, and (iii) cure amounts or rejection damages; (b) to estimate contingent claims and assert additional claims if contingent claims are estimated or liquidated; and (c) to assert any other claims the ACE Companies may have against the Debtors relating to or incidental to the Obligations and the documents referenced herein. The Claimant reserves and preserves all rights to assert any and all defense, setoff and/or recoupment against the Debtors. The Claimant reserves the right to amend and/or further supplement this Proof of Claim to, *inter alia*, (a) adjust the amount of the Claim to reflect an updated actuarial review and/or financial analysis and/or (b) include additional collateral required as a result thereof.

15. The filing of this Proof of Claim is not intended, and should not be construed, as (a) an election of remedies; (b) a waiver of any past, present or future default or event of default; (c) a waiver or limitation of the ACE Companies' rights or defenses; (d) a waiver of the ACE Companies' claims against the Debtors or any of the Debtors' subsidiaries or affiliates, including, without limitation, any Non-Debtor Affiliates; (e) a waiver of the ACE Companies' right to draw on and/or apply the Collateral or any other collateral or security; (f) a waiver of the ACE Companies' claims or rights against any person, entity, property, or other parties liable to it, including, without limitation, any Non-Debtor Affiliates (whether under the ACE Insurance Program or otherwise); (g) a determination as to coverage or entitlements to benefits as to coverage under the ACE Insurance Program or a submission to the jurisdiction of this Court for the determination of any coverage issues; (h) a waiver of the ACE Companies' rights under the

ACE Insurance Program, including the right to require arbitration; (i) a consent to jurisdiction of this Court with respect to proceedings, if any, commenced involving the Proof of Claim or the ACE Companies; (j) a waiver or release of the right to request withdrawal of the reference with respect to the subject matter of the Proof of Claim, any objection thereto, any other proceeding commenced with respect thereto, or any other proceeding that may be commenced in this case against or otherwise involving the ACE Companies; (k) a waiver or release of the ACE Companies' right to trial by jury in this Court or any other court or forum as to any and all matter so triable herein, whether or not the same be designated legal or private rights or in any case, controversy or proceeding related hereto, notwithstanding the designation or not of such matters as "core proceedings" pursuant to 28 U.S.C. § 157(b)(2), and whether or not such jury trial right is under a statute or the United States Constitution; or (l) a waiver or release of the ACE Companies' right to have any and all final orders in any and all non-core matters or proceedings entered only after *de novo* review by a United States District Court Judge.

16. All notices to the Claimant relating to this Proof of Claim should be sent to the Claimant as follows:

c/o Chubb f/k/a ACE  
436 Walnut Street  
Philadelphia, PA 19106  
Attention: Adrienne Logan

With a copy to counsel for the Claimant:

Wendy M. Simkulak, Esquire  
DUANE MORRIS LLP  
30 S. 17<sup>th</sup> Street  
Philadelphia, PA 19103

17. This Proof of Claim is filed as a separate claim from other claims that may be filed by or on behalf of the Claimant or any of its affiliates against the Debtors, and does not replace or supersede such other claims.

**EXHIBIT A**

**DEBTOR NAMES**

	<b>Debtor Name</b>	<b>Case No.</b>
1.	IEH Auto Parts Holding LLC	23-90054
2.	AP Acquisition Company Clark LLC	23-90053
3.	Auto Plus Auto Sales LLC	23-90055
4.	AP Acquisition Company New York LLC	23-90056
5.	IEH Auto Parts LLC	23-90057
6.	IEH Auto Parts Puerto Rico, Inc.	23-90058
7.	IEH BA LLC	23-90059
8.	AP Acquisition Company Gordon LLC	23-90060
9.	AP Acquisition Company Washington LLC	23-90061
10.	AP Acquisition Company Massachusetts LLC	23-90062
11.	AP Acquisition Company Missouri LLC	23-90063
12.	AP Acquisition Company North Carolina LLC	23-90064
13.	IEH AIM LLC	23-90065

## EXHIBIT B

The ACE Companies' Claim is evidenced by, without limitation, the Policies and Insurance Agreements, and includes, without limitation, the following and all other documents, instruments, agreements or policies, and any and all endorsements, addenda, amendments, renewals, supplements and modifications to any of the following:

**Policies include, but are not limited to:**

<b>Policy Number</b>	<b>Policy Period</b>	<b>Insurer</b>	<b>Type of Coverage</b>
C50677734	12/01/2022-12/01/2023	ACE American Insurance Company	Workers' Compensation
C50677837	12/01/2022-12/01/2023	Indemnity Insurance Company of North America	Workers' Compensation
C50677928	12/01/2022-12/01/2023	ACE Fire Underwriters Insurance Company	Workers' Compensation
C50677989	12/01/2022-12/01/2023	ACE American Insurance Company	Workers' Compensation
C64781595	01/01/2018-12/01/2018	ACE American Insurance Company	Workers' Compensation
C64781625	01/01/2018-12/01/2018	Indemnity Insurance Company of North America	Workers' Compensation
C64781637	01/01/2018-12/01/2018	ACE American Insurance Company	Workers' Compensation
C65225839	05/31/2018-12/01/2018	ACE Fire Underwriters Insurance Company	Workers' Compensation
C65440040	12/01/2018-12/01/2019	ACE American Insurance Company	Workers' Compensation
C65440088	12/01/2018-12/01/2019	Indemnity Insurance Company of North America	Workers' Compensation
C6544012A	12/01/2018-12/01/2019	ACE Fire Underwriters Insurance Company	Workers' Compensation
C65440167	12/01/2018-12/01/2019	ACE American Insurance Company	Workers' Compensation
C66038130	12/01/2019-12/01/2020	ACE American Insurance Company	Workers' Compensation
C66038178	12/01/2019-12/01/2020	Indemnity Insurance Company of North America	Workers' Compensation
C6603821A	12/01/2019-12/01/2020	ACE Fire Underwriters Insurance Company	Workers' Compensation
C66038257	12/01/2019-12/01/2020	ACE American Insurance Company	Workers' Compensation
C67819044	12/01/2020-12/01/2021	ACE American Insurance Company	Workers' Compensation
C67819081	12/01/2020-12/01/2021	Indemnity Insurance Company of North America	Workers' Compensation
C67819123	12/01/2020-12/01/2021	ACE Fire Underwriters Insurance Company	Workers' Compensation
C67819160	12/01/2020-12/01/2021	ACE American Insurance Company	Workers' Compensation
C68919630	12/01/2021-12/01/2022	ACE American Insurance Company	Workers' Compensation
C68919678	12/01/2021-12/01/2022	Indemnity Insurance Company of North America	Workers' Compensation
C6891971A	12/01/2021-12/01/2022	ACE Fire Underwriters Insurance Company	Workers' Compensation
C68919757	12/01/2021-12/01/2022	ACE American Insurance Company	Workers' Compensation
D39162052	12/08/2022-12/08/2023	Westchester Surplus Lines Insurance Company	Property
G46769417	01/01/2018-12/01/2018	ACE American Insurance Company	General Liability Excess
G46769429	01/01/2018-12/01/2018	ACE American Insurance Company	General Liability Excess
G46769430	01/01/2018-12/01/2018	ACE American Insurance Company	General Liability
G47300782	12/01/2022-12/01/2023	ACE American Insurance Company	General Liability Excess
G71232128	12/01/2018-12/01/2019	ACE American Insurance Company	General Liability Excess
G71232165	12/01/2018-12/01/2019	ACE American Insurance Company	General Liability
G71233868	12/01/2019-12/01/2020	ACE American Insurance Company	General Liability Excess
G7123390A	12/01/2019-12/01/2020	ACE American Insurance Company	General Liability
G71466140	12/08/2022-12/08/2023	ACE American Insurance Company	Environmental
G71466140	12/01/2021-12/08/2022	ACE American Insurance Company	Environmental
G71466140	12/01/2018-12/01/2021	ACE American Insurance Company	Environmental
G71568714	12/01/2020-12/01/2021	ACE American Insurance Company	General Liability Excess
G7176302A	12/01/2020-12/01/2021	ACE American Insurance Company	Directors' and Officers'
G7176302A	12/01/2019-12/01/2020	ACE American Insurance Company	Directors' and Officers'
G72492845	12/01/2021-12/01/2022	ACE American Insurance Company	General Liability Excess
H10692039	12/01/2022-12/01/2023	ACE American Insurance Company	Automobile Liability
H2515552A	01/01/2018-12/01/2018	ACE American Insurance Company	Automobile Liability

H25280878	12/01/2018-12/01/2019	ACE American Insurance Company	Automobile Liability
H25287204	12/01/2019-12/01/2020	ACE American Insurance Company	Automobile Liability
H2531220A	12/01/2020-12/01/2021	ACE American Insurance Company	Automobile Liability
H25550882	12/01/2021-12/01/2022	ACE American Insurance Company	Automobile Liability
N10763113	12/08/2022-12/08/2023	Indemnity Insurance Company of North America	Marine Cargo
N10763113	12/01/2021-12/08/2022	Indemnity Insurance Company of North America	Marine Cargo
N10763113	12/01/2020-12/01/2021	Indemnity Insurance Company of North America	Marine Cargo
N10763113	12/01/2019-12/01/2020	Indemnity Insurance Company of North America	Marine Cargo
D37436148	05/31/2015-05/31/2016	Illinois Union Insurance Company	Property
D34587528	07/09/1999-07/09/2000	ACE American Insurance Company	Commercial Package
D34587528	07/09/1998-07/09/1999	ACE American Insurance Company	Commercial Package
D34587528	07/09/1997-07/09/1998	ACE American Insurance Company	Commercial Package
G19411412	07/09/1999-07/09/2000	ACE American Insurance Company	Commercial Package
G19411412	07/09/1998-07/09/1999	ACE American Insurance Company	Commercial Package
G19411412	07/09/1997-07/09/1998	ACE American Insurance Company	Commercial Package
C43825434	10/31/2005-10/31/2006	ACE Property and Casualty Insurance Company	Workers' Compensation
C44735295	10/31/2006-10/31/2007	ACE Property and Casualty Insurance Company	Workers' Compensation
C4502877A	10/31/2007-10/31/2008	ACE Property and Casualty Insurance Company	Workers' Compensation

**Insurance Agreements include, but are not limited to:**

- Amendment No. 2 to Notice of Election, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between Icahn Automotive Group LLC, The Pep Boys – Manny, Moe & Jack LLC, and American Entertainment Properties Corp., on the one hand, and ACE American Insurance Company, Indemnity Insurance Company of North America, and ACE Fire Underwriters Insurance Company, on the other hand, effective as of May 1, 2022.
- Amendment No. 1 to Notice of Election, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between Icahn Automotive Group LLC, The Pep Boys – Manny, Moe & Jack LLC, and American Entertainment Properties Corp., on the one hand, and ACE American Insurance Company, Indemnity Insurance Company of North America, and ACE Fire Underwriters Insurance Company, on the other hand, effective as of December 1, 2021.
- Revised Final Chubb Global Casualty Program Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between Icahn Automotive Group LLC, The Pep Boys – Manny, Moe & Jack LLC, and American Entertainment Properties Corp., on the one hand, and ACE American Insurance Company, Indemnity Insurance Company of North America, and ACE Fire Underwriters Insurance Company, on the other hand, effective as of December 1, 2021.
- Chubb Global Casualty Program Second Revised FINAL Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between Icahn Automotive Group LLC and The Pep Boys – Manny, Moe & Jack, on the one hand, and ACE American Insurance Company, Indemnity Insurance Company of North America, and ACE Fire Underwriters Insurance Company, on the other hand, effective as of December 1, 2020.
- Chubb Global Casualty Program FINAL Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between Icahn Automotive Group LLC and The Pep Boys – Manny, Moe & Jack, on the one hand, and ACE American Insurance Company, Indemnity Insurance Company of North America, and ACE Fire Underwriters Insurance Company, on the other hand, effective as of December 1, 2019.
- Chubb Global Casualty Program FINAL Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between Icahn Automotive Group LLC and The Pep Boys – Manny, Moe & Jack, on the one hand, and ACE American Insurance Company, Indemnity

Insurance Company of North America, and ACE Fire Underwriters Insurance Company, on the other hand, effective as of December 1, 2018.

- Amendment No. 1 to Notice of Election, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between Icahn Automotive Group LLC and The Pep Boys – Manny, Moe & Jack LLC, on the one hand, and ACE American Insurance Company, Indemnity Insurance Company of North America, and ACE Fire Underwriters Insurance Company, on the other hand, effective as of January 1, 2018.
- Revised Chubb Global Casualty Program FINAL Proposal, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between Icahn Automotive Group LLC, on the one hand, and ACE American Insurance Company and Indemnity Insurance Company of North America, on the other hand, effective as of January 1, 2018.
- First Amendment to the Collateral and Payment Agreement, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between Icahn Automotive Group LLC and The Pep Boys – Manny, Moe & Jack, on the one hand, and ACE American Insurance Company, on the other hand, effective as of January 1, 2018.
- Collateral and Payment Agreement, as renewed, amended, modified, endorsed or supplemented from time to time and including any exhibit or addenda thereto, by and between Icahn Automotive Group LLC, on the one hand, and ACE American Insurance Company, on the other hand, effective as of January 1, 2018.

**Reservation of Rights**

The brief summary of the Policies and Insurance Agreements contained herein is for descriptive purposes only and is not intended to be binding on the ACE Companies or constitute their position with respect to the proper interpretation and meaning thereof. For a complete and accurate explanation of the terms and conditions of the Policies and Insurance Agreements, reference should be made to the actual Policies and Insurance Agreements.