

**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 (CML)
)	
Wind-Down Debtors.)	(Jointly Administered)

**SUMMARY COVER SHEET TO THE FIRST AND FINAL FEE APPLICATION OF
B. RILEY REAL ESTATE LLC AS REAL ESTATE ADVISOR TO THE DEBTORS AND
DEBTORS IN POSSESSION FOR THE FEE PERIOD FROM
FEBRUARY 17, 2023 THROUGH JUNE 16, 2023**

Name of Applicant:	B. Riley Real Estate LLC	
Applicant’s Role in Case:	Real Estate Advisor to Debtors and Debtors in Possession	
Docket No. of Employment Order(s):	Docket No. 360	
Nature of Fee Arrangement:	Flat fee based on monetary and non-monetary lease modifications	
Interim Application () No. ___ Final Application (X)	First and Final	
	Beginning Date	End Date
Time period covered by this Application for which interim compensation has not previously been awarded:	February 17, 2023	June 16, 2023
Were the services provided necessary to the administration of or beneficial at the time rendered toward the completion of the case? Yes		
Were the services performed in a reasonable amount of time commensurate with the complexity, importance and nature of the issues addressed? Yes		

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 Carmel Crest Lane, Charlotte, North Carolina 28226.



Is the requested compensation reasonable based on the customary compensation charged by comparably skilled practitioners in other non-bankruptcy cases? Yes	
Do expense reimbursements represent actual and necessary expenses incurred? Yes	
Compensation Breakdown for Time Period Covered by this Application	
Total fees requested in this Application:	\$154,148.67
Total expense reimbursements requested in this Application:	\$2,159.72
Total fees and expenses requested in this Application:	\$156,308.39
Total fees awarded in all prior Applications:	\$0.00
Total expenses awarded in all prior Applications	\$0.00
<p>Plan Status: On June 16, 2023, the Court entered its 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 [Docket No. 749]. The Effective Date of the Plan occurred on October 6, 2023.</p>	
<p>Primary Benefits: B. Riley Real Estate, LLC negotiated sixty (60) monetary and non-monetary lease modifications resulting in nearly eight hundred thousand dollars (\$800,000) in total deal savings and the assumption and/or assumption and assignment of the related leases.</p>	

**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 (CML)
)	
Wind-Down Debtors.)	(Jointly Administered)
)	

**FIRST AND FINAL FEE APPLICATION OF B. RILEY REAL ESTATE LLC AS REAL
ESTATE ADVISOR TO THE DEBTORS AND DEBTORS IN POSSESSION FOR THE
FEE PERIOD FROM FEBRUARY 17, 2023 THROUGH JUNE 16, 2023**

If you object to the relief requested, you must respond in writing. Unless otherwise directed by the Court, you must file your response electronically at <https://ecf.txsb.uscourts.gov/> within twenty-one days from the date this motion was filed. If you do not have electronic filing privileges, you must file a written objection that is actually received by the clerk within twenty-one days from the date this motion was filed. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

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 Carmel Crest Lane, Charlotte, North Carolina 28226.

Pursuant to Sections 327 and 328 of chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”) and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* [Docket No. 264] (the “Interim Compensation Order”), B. Riley Real Estate, LLC (“BRRE”), as real estate advisor for the debtors in these chapter 11 cases (the “Debtors” and after the effective date of the Plan, the “Wind-Down Debtors”), hereby submits this first and final fee application (this “Application”) seeking final allowance of compensation for the professional advisory services that BRRE rendered as real estate advisor for the Debtors, in the total amount of \$154,148.67, plus \$2,159.72 in expense reimbursement, in each case incurred during the post-petition period, from February 17, 2023 through June 16, 2023 (the “Application Period”). In further support hereof, BRRE respectfully represent as follows:

I. JURISDICTION

1. The United States Bankruptcy Court for the Southern District of Texas 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).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The bases for the relief requested herein are sections 327(a) and 328(a) of title 11 of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Bankruptcy Local Rules 2014-1 and 2016-1.

II. PROCEDURAL BACKGROUND

4. On January 31, 2023 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors continued in possession of their property and management of their business as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

5. A description of the Debtors’ businesses, the reasons for commencing the chapter 11 cases, and the relief sought from the Court to allow for a smooth transition into chapter 11 are set forth in the *Declaration of Michael Neyrey In Support of Debtors’ Chapter 11 Petitions and First Day Motions*, filed on February 1, 2023, [Docket No. 24] and incorporated herein by reference.

6. On March 17, 2023, the Debtors filed the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of B. Riley Real Estate, LLC as the Debtors’ Real Estate Advisors* [Docket No. 245] (the “Retention Application”).

7. On March 27, 2023, the Court entered the Interim Compensation Order, which sets forth the procedures for interim compensation and reimbursement of expenses for all professionals in these cases.

8. On April 11, 2023, the Court entered the *Order Authorizing the Retention and Employment of B. Riley Real Estate, LLC as the Debtors’ Real Estate Advisors* [Docket No. 360] (the “Retention Order”).

9. 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”).

10. On October 6, 2023, the effective date of the Plan occurred. *See* [Docket No. 922].

III. BRRE'S RETENTION

11. At the outset of these cases, given their extensive portfolio of leased real property, the Debtors determined that they would require the assistance of experienced real estate advisors to help them navigate the many complex issues they knew would arise in connection with these chapter 11 cases. The Debtors chose BRRE as their real estate advisor because, among other reasons, BRRE's senior professionals have decades of combined experience in all aspects of commercial real estate restructuring, having led transactions with an aggregate value in excess of \$5 billion, both in- and outside of bankruptcy.

12. As the Debtors explained in the Retention Application, they hired BRRE to maximizing recovery to all of the Debtors' stakeholders during these cases. The Debtors, on the one hand, and BRRE, on the other hand, entered into the *Real Estate Consulting Agreement*, dated February [], 2023 [sic] (the "Engagement Agreement"),² attached hereto as **Exhibit A**.

13. The Debtors requested that the Court authorize the employment and retention of BRRE as real estate advisor to: (a) consult with the Debtors to discuss the Debtors' goals, objectives, and financial parameters in relation to the Debtors' leased premises; (b) negotiate with the landlords of leased properties and other third parties on behalf of the Debtors in order to assist the Debtors with respect to monetary lease modifications, non-monetary lease modifications, early termination rights, rent deferrals, sales, and landlord consents, on terms desired by the Debtors; and (c) report periodically, but in any event as often as reasonably requested by the Debtors, to the Debtors regarding the status of the services provided and details related thereto (collectively, the "Services").

² Capitalized terms not defined herein shall have the meaning set forth in the Engagement Agreement or the Retention Order (defined below).

14. The Debtors requested that the Court authorize the Debtors to compensate BRRE for its Services in accordance with the terms set forth in the Engagement Agreement. Pursuant to the Engagement Agreement, the Debtors and BRRE agreed that BRRE would be paid as follows (the “Fee Structure”):

(a) Retainer. The Company paid BRRE a retainer in the amount of Fifty Thousand Dollars (\$50,000) upon execution of the Engagement Letter (the “Retainer”), which was earned upon BRRE’s receipt thereof in consideration of BRRE accepting the engagement. The Retainer was nonrefundable and was applied to the fees due under the Engagement Letter.

(b) Monetary Lease Modifications. For each Monetary Lease Modification that BRRE successfully negotiated, BRRE would earn and be paid the following fees:

(1) For each “Retail Store Lease” for which a Monetary Lease Modification was obtained, a fee equal to the greater of (i) four and $\frac{1}{4}$ percent (4.25%) of the Occupancy Cost Savings under the Lease and (ii) One Thousand Seven Hundred Fifty Dollars (\$1,750); and

(2) For each Distribution Center Lease for which a Monetary Lease Modification was obtained, a fee equal to the greater of (i) three percent (3.0%) of the Occupancy Cost Savings under the Lease and (ii) Two Thousand Five Hundred Dollars (\$2,500).

(c) Non-Monetary Lease Modifications. For each Non-Monetary Lease Modification in any Lease, BRRE would earn and be paid a fee of Seven Hundred and Fifty Dollars (\$750).

(d) Early Termination Rights. For each Early Termination Right, BRRE would earn and be paid a fee of One Thousand Five Hundred Dollars (\$1,500) per applicable Lease.

(e) Sales. For each Sale of a Lease or Sale of an Owned Property, BRRE would earn and be paid a fee (“Sales Commission”) equal to three percent (3.0%) of the Gross Proceeds.

15. The Fee Structure is comparable to compensation generally charged by real estate consultants and advisors of similar stature to BRRE for comparable engagements, both in and out of bankruptcy. The Debtors and BRRE had engaged in arms-length negotiations regarding the Fee Structure and, after extensive negotiations and after taking into consideration the scope of Services

BRRE was expected to undertake, the market prices for BRRE's Services for engagements of this nature, among other things, parties reached an agreement and the Debtors represented to the Court that they believed that the terms and conditions of the Engagement Agreement were reasonable and appropriate under the standards set forth in section 328(a) of the Bankruptcy Code.

16. Furthermore, the Debtors explained that, in their opinion, requiring BRRE to file detailed time records and periodic fee applications in accordance with section 330 and 331 of the Bankruptcy Code and in compliance with Bankruptcy Rule 2016 and the information requirements relating to compensation requests set forth in the U.S. Trustee's Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 (the "Fee Guidelines") was unnecessary under the circumstances because BRRE's compensation was result-oriented and directly related to benefits received by the Debtors' estates as a result of consummating the contemplated transactions.

17. Accordingly, the Debtors requested in the Retention Application that the Court waive the reporting requirements set forth in section 330 and 331 of the Bankruptcy Code, Bankruptcy Rule 2016 and the Fee Guidelines. The Debtors reasoned that BRRE was retained pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, and it is standard practice in BRRE's industry for professionals providing services relating to lease sales and lease modifications to be compensated on a flat fee percentage basis, rather than on an incremental hourly basis. Additionally, BRRE was employed to perform highly specialized, discrete tasks and, accordingly, were not being compensated based upon time and effort expended. Instead, BRRE was to be compensated based on a flat fee, namely a percentage of the proceeds of transaction or based on the occurrence of the transaction itself. The Debtors also explained in the Retention Application that requiring BRRE to record and submit detailed time entries in light of the

transactional nature of the services to be rendered by BRRE and the flat fee percentage structure would be unnecessary and burdensome to BRRE under the circumstances.

18. Pursuant to the Retention Order, and in accordance with sections 327 and 328 of the Bankruptcy Code, the Debtors were authorized to retain and employ BRRE as their real estate advisor, effective as of February 17, 2023, on the terms and conditions set forth in the Retention Application and Engagement Agreement, as modified by the Retention Order. The Retention Order provided that all of BRRE's compensation as set forth in the Engagement Agreement, including, without limitation, the Services fees and payment of the Retainer on a post-petition basis, is approved pursuant to section 328(a) of the Bankruptcy Code, as modified by the Retention Order.

19. Additionally, the Retention Order provided that BRRE would be excused from (a) the requirement to maintain or provide detailed time records for the Services, and for Services rendered post-petition, (b) providing and conforming to any schedule of hourly rates, and (c) filing monthly or interim fee applications.

20. The Retention Order provided that BRRE would not be required to file monthly or interim fee applications. However, BRRE would have to file a final fee application for approval of fees and expenses and would be compensated and reimbursed pursuant to Bankruptcy Code Section 328(a), and not under the standard set forth in Bankruptcy Code Section 330, except as provided in paragraph 6 of the Retention Order. The Court ordered that BRRE's final fee application would have to include, among other things, a specific breakdown of compensation and fees sought on a per store/per lease basis in the categories described in the Retention Application, setting forth detail and information regarding the calculation of such fees and expenses. BRRE has included this information in this Application and the exhibits.

IV. RELIEF REQUESTED

21. Pursuant to this Application, for the reasons stated herein, BRRE seeks final allowance of fees in the total amount of \$154,148.67 for services rendered on behalf of the Debtors during the Application Period.³ The detailed breakdown of commissions/fees, which identifies each location and correlating results achieved by BRRE during the Application Period, is set forth in **Exhibit B** attached hereto.

22. The compensation requested by BRRE is consistent with the terms of the Retention Order. BRRE further submits that the Fee Structure set forth in the Engagement Agreement is reasonable in light of, among other things, (a) industry practice, (b) market rates charged for comparable services by BRRE and other real estate professionals both in and out of the chapter 11 context, and (c) BRRE's substantial experience with respect to real estate advisory services.

23. In addition, all Services for which compensation is requested by BRRE pursuant to this Application were performed for or on behalf of the Debtors. BRRE has not received payment and/or promises for payment from any source other than the Debtors for Services rendered during the Application Period in connection with the Debtors' chapter 11 cases. There exists no agreement or understanding between BRRE and any other person for the sharing of any compensation to be received for Services rendered by BRRE in the Debtors' chapter 11 cases.

V. BASIS FOR RELIEF AND SUMMARY OF PROFESSIONAL SERVICES PROVIDED BY BRRE

24. BRRE's diligence, hard work, numerous hours, negotiation skills, and extensive Services performed for the Debtors during the Application Period resulted in savings of

³ The Debtors have already paid BRRE 100% of the final fees requested pursuant to the Retention Order. Accordingly, by this Fee Application, BRRE seeks only allowance, and not payment, of the fees incurred during the Application Period.

approximately eight hundred thousand dollars (\$800,000) across the Debtors' entire portfolio. These savings are attributed to the and monetary and non-monetary lease modifications that BRRE successfully negotiated on behalf of the Debtors. In total, BRRE restructured sixty (60) leases during the pendency of these chapter 11 cases. The magnitude of these savings had a direct positive impact on the Debtors' ability to emerge from bankruptcy.

25. BRRE's post-petition work rendered during this Application Period included, but was not limited to, the following Services, as outlined in, and in accordance with, the Engagement Agreement and Retention Order:

- a. Consulting with the Debtors to discuss the Debtors' goals, objectives, and financial parameters in relation to the Debtors' leased properties;
- b. Negotiating with the landlords of the two hundred and eighteen (218) leased properties set forth on Exhibit E (each, a "Property" and collectively, the "Properties") and other third parties on behalf of the Debtors in order to assist the Debtors with respect to: (i) any modification to or inclusion of additional provisions relating to the monetary terms of a Lease, including, but not limited to, reduction in rent, deferral of rent, reduction in Lease space, termination of rent, reduction of unamortized tenant allowance, reduction or elimination of the obligation to pay tenant allowance to the landlord, reduction or elimination of the requirement to improve the Lease space, the granting of tenant allowance or capital improvement dollars or landlord improvements to the Property, extensions of existing rent reductions past their original end date, any lease extension that do not result in a rent increase (where the option was at a higher rate), reduction in CAM charges, taxes, elimination of percentage rent, conversion to percentage rent, reductions in or returns of security deposits and FF&E if otherwise non-refundable (either pursuant to the terms of the Lease or as determined by the landlord) or any or any other amendment to a Lease that results in Occupancy Cost Savings to the Company (each, a "Monetary Lease Modification" and collectively, "Monetary Lease Modifications") or (ii) any modification to the non-monetary terms of a Lease, including, but not limited to, change of use, co-tenancy clause, sublease rights, the negotiation of a lease extension, the granting of an option (where there were no options), the granting of additional options, an amendment to the current option term or terms, and relocation or reduction of Lease spaces that do not result in a reduction in Gross Occupancy Cost (each, a "Non-Monetary Lease Modification" and collectively, "Non-Monetary Lease Modifications") and together with the Monetary Lease Modifications, the "Covered Transactions") on terms desired by the Debtors; and

- c. Reporting periodically, but in any event as often as reasonably requested by the Debtors, to the Debtors regarding the status of the Services provided and details related thereto.

26. For the efforts expended and the result achieved, BRRE seeks final approval of compensation in the amount of \$154,148.67 in professional fees incurred, plus \$2,159.72 in reimbursement for expenses incurred, from February 17, 2023 through June 16, 2023.

27. A summary of the fees invoiced and paid is attached hereto as **Exhibit C**. Copies of the invoices that BRRE sent to the Debtors during the Application Period are attached as **Exhibit D** attached hereto.

28. As of the date of this Application, the Debtors have paid BRRE \$154,148.67 for Services rendered, plus \$2,159.72 in expense reimbursement, during the Application Period. BRRE is not owed any additional fees for the Application Period.

29. Section 328(a) of the Bankruptcy Code provides the trustee, or a committee appointed under section 1102, with the court's approval, may employ or authorize the employment of a professional person under section 327 or 1103, on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis. 11 U.S.C. § 328(a). Section 328 also states:

. . . the court may allow compensation different from the compensation provided under such terms and conditions after the conclusion of such employment, if such terms and conditions prove to have been improvident in light of developments not capable of being anticipated at the time of the fixing of such terms and conditions.

11 U.S.C. § 328(a).

30. BRRE's post-petition work on behalf of the Debtors was critical to support the Debtors' chapter 11 cases, which culminated in the Plan being confirmed. The foregoing professional Services performed by BRRE were appropriate and necessary. BRRE charged and

billed, and was paid for, its fees in accordance with the Engagement Agreement and the Retention Order. The total fees for which BRRE seeks approval are reasonable in light of, among other things, (a) the nature and scope of the Services provided, (b) industry practice, (c) market rates charged for comparable services both in and out of the chapter 11 context, and (d) BRRE's substantial experience with respect to real estate consulting and advisory services. BRRE also respectfully submits that such fees are reasonable based upon the customary compensation charged by similarly skilled professionals in comparable bankruptcy cases and non-bankruptcy matters in the competitive real estate market.

VI. CONCLUSION

BRRE requests that the Court enter an order: (a) granting the final allowance of compensation for professional Services rendered and reimbursement of expenses incurred during the Application Period in the amount of \$156,308.39; and (b) granting such other and further relief as the Court deems to just and proper.

Dated: November 17, 2023

/s/ Michael Jerbich

Michael Jerbich
President
B. Riley Real Estate, LLC

CERTIFICATE OF SERVICE

I hereby certify that on the 17th day of November 2023, a copy of the foregoing was served via the Court's ECF system upon all parties receiving notice through same.

/s/ Veronica A. Polnick _____

Veronica A. Polnick

EXHIBIT A

Engagement Agreement

REAL ESTATE CONSULTING AGREEMENT

This Real Estate Consulting Agreement including the Appendices attached hereto (collectively, this "Agreement") is made as of February __, 2023 (the "Agreement Date"), by and between **B. Riley Real Estate, LLC** ("BRRE") with its principal place of business at 875 N. Michigan Avenue, Suite 3900, Chicago, IL 60611 and [**IEH Auto Parts Holding LLC**, with its principal place of business at 112 Townpark Drive NW Suite 300 Kennesaw GA 30144] (the "Company"). The Company along with its affiliated entities (collectively, the "Debtors"), filed voluntary petitions for relief under chapter 11 of the United States Bankruptcy Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the "Bankruptcy Court"), being jointly administered under case number 23-90054 (the "Bankruptcy Cases") (BRRE and the Company each a "Party" and collectively the "Parties").

WITNESSETH:

WHEREAS, the Company desires to retain BRRE to provide the services described below for the properties listed Schedule A hereto (each, a "Property" and, collectively, the "Properties"), which are leased by the Company (each, a "Leased Property" and, collectively, the "Leased Properties");

WHEREAS, each lease for a Leased Property is referred to herein as a "Lease" and collectively the "Leases"; and

WHEREAS, capitalized terms used but not otherwise defined herein shall have the meanings set forth on Schedule B hereto.

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Scope. In accordance with the terms and conditions of this Agreement, BRRE will provide the following services (the "Services"), to the extent requested by the Company and as appropriate:
 - a) consult with the Company to discuss the Company's goals, objectives and financial parameters in relation to the Properties;
 - b) negotiate with the landlords of the Leased Properties and other third parties on behalf of the Company in order to assist the Company with respect to Covered Transactions on terms desired by the Company; and

- c) report periodically, but in any event as often as reasonably requested by the Company, to the Company regarding the status of the Services and details related thereto.

The Company hereby agrees and acknowledges that BRRE may provide certain of its services hereunder through one or more affiliates.

2. Term of Agreement; Termination; Survival. This Agreement shall be for a term of one (1) year following the Agreement Date (the "Term"), provided that the Term shall be extended until the Services are completed. Notwithstanding the foregoing, either Party may cancel this Agreement upon 10 days' prior written notice to the other Party in accordance with the notice provision below. Any rights or obligations incurred or accrued by either Party prior to termination shall survive termination of this Agreement. The parties' rights and obligations pursuant to this Section 2 and Sections 17 – 34 shall survive the termination or expiration of this Agreement.
3. Compensation. The compensation for the Services is set forth on Schedule B, which is attached hereto and incorporated herein (the "Compensation").
4. Bankruptcy Court Approval.
 - a. The Company will file an application with the Bankruptcy Court seeking to employ BRRE on the terms set forth in this Agreement, under Section 327 of the Bankruptcy Code, with compensation of BRRE described in Section 3 above ("Compensation") to be approved under Section 328 of the Bankruptcy Code, and shall request the Bankruptcy Court's (a) timely consideration of BRRE's application on a most expedited basis, and (b) entry of an order (the "Approval Order") that provides, among other things: (i) approval of BRRE's retention pursuant to the terms of this Agreement; (ii) the payment of all fees and reimbursement of expenses hereunder to BRRE in accordance with this Agreement; and (iii) authorization to the Company to take such further actions as are necessary or appropriate to carry out the terms and conditions of this Agreement. In so agreeing to seek an Approval Order, the Company acknowledges that it believes that BRRE's general real estate sale and restructuring experience and expertise, its knowledge of the real estate markets, and its real estate capabilities will inure to the benefit of the Company in pursuing the Sale of the Property and providing the other Services, that the value to the Company of BRRE's services derives in substantial part from that expertise and experience and that, accordingly, the structure and amount of the contingent Sale Fee and Refinancing Fee is reasonable regardless of the number of hours to be expended by BRRE's professionals in the performance of the Services to be provided hereunder.
 - b. The Company will provide BRRE with a copy of the pleadings in connection with requesting any Approval Order prior to submission to the Bankruptcy Court for BRRE's review and comment (without limiting the

foregoing, the Company shall use best efforts to give BRRE at least three (3) days' prior notice of such filing) and advise BRRE of any objection or hearings pertaining to BRRE's retention. Any Approval Order must be mutually acceptable to BRRE and the Company, and the incurrence of either Party's obligations hereunder will be conditioned upon the grant of such order. This Agreement shall not be binding on either Party prior to entry of an Approval Order. If an Approval Order that is acceptable to the Parties is not obtained within sixty (60) days from the date on which the application to approve BRRE's retention is filed with the Bankruptcy Court, either Party shall have the right to cease efforts to approve this Agreement at any time thereafter. Further, if an Approval Order is not obtained authorizing BRRE's services and fees as set forth herein, the Parties agree to work in good faith to address and resolve any issues that are impeding the Bankruptcy Court's approval of BRRE's retention to provide the Services described herein. In the event that the Company is unable to obtain a mutually acceptable Approval Order, and the Parties' efforts to engage BRRE's Services are terminated, BRRE reserves the right to seek a substantial contribution claim for any rights or obligations incurred or accrued prior to such termination.

c. Notwithstanding anything to the contrary in this Agreement, any legal action, suit or proceeding arising in connection with this Agreement shall be submitted to the exclusive jurisdiction of the Bankruptcy Court, and each Party hereby waives any defenses or objections based on lack of jurisdiction, improper venue, and/or forum non conveniens. From and after entry of an Approval Order, BRRE shall perform the Services and facilitate the Sale of the Property in accordance with the terms of the Approval Order in all respects, and otherwise in accordance with this Agreement.

5. Additional Services. BRRE may provide additional services requested by the Company that are not otherwise specifically provided for in this Agreement. Any additional services will be mutually agreed upon in writing in advance by the Parties.
6. Recordkeeping. The Services to be provided by BRRE pursuant to this Agreement are, in general, transactional in nature. Accordingly, BRRE will not bill the Company by the hour or maintain time records.
7. Expenses and Disbursements. BRRE shall not be responsible for any transactional costs and/or legal expenses incurred by it or the Company in connection with its retention and Services. The Company shall reimburse BRRE for their respective reasonable out-of-pocket expenses (including, but not limited to, legal, mailing, marketing and travel expenses) incurred in connection with its retention and Services. For clarification, this also includes, but is not limited to, responding to any litigation or other type of inquiry, deposition or otherwise relating to the Services or this Agreement. Any reimbursable expenses shall be paid to BRRE within thirty (30) days of the Company's receipt of invoice.

8. Exclusive. During the duration of this Agreement, BRRE shall have the sole and exclusive authority to perform the Services for the Leases/Properties referenced herein. The Company agrees to forward all relevant inquiries regarding the Leases/Properties listed on Schedule A made to the Company, its representatives or related parties to BRRE. In the event that during the Term of this Agreement the Company hires a third party or the Company itself consummates a Covered Transaction for a Lease/Property listed on Schedule A, BRRE shall still be compensated in accordance with Schedule B of this Agreement.

The Company acknowledges that BRRE may be engaged to provide the same or similar services as those referenced herein to other persons or entities, including successful bidders with respect to Leases/Properties, and that any such engagement shall not constitute or be deemed to be a violation of this Agreement. BRRE will promptly notify the Company of any potential conflicts as soon as BRRE become aware thereof.

9. Company's Representative. Brandon Elam, Real Estate Manager, will be the Company's representative (the "Company's Representative") in dealing with BRRE. The Company reserves the right, at any time and from time-to-time, upon notice to BRRE in accordance with the notice provisions below, to designate a successor representative or an additional representative and to limit the authority of the representative in any respect. BRRE will report regularly to the Company's Representative in order to keep him/her fully apprised of BRRE's performance.
10. Company Cooperation. The Company shall make available to BRRE all information concerning the Leased Property necessary for the performance of its obligations hereunder, including, but not limited to, the current rents, taxes and other charges, copies of leases, the premise sizes, the commencement and expiration dates of leases, any lease options, up to date landlord contact information and such other information as BRRE reasonably requests for the performance of its Services.

All information provided by the Company to BRRE, including but not limited to the information referenced above, shall collectively be referred to as "Company Information". It is understood and agreed by the Parties that BRRE shall have no obligation to verify the accuracy of such information, that the incompleteness or inaccuracy of the Company Information may affect BRRE's Services and that BRRE shall have no liability whatsoever resulting from, whether directly or indirectly, the inaccuracy or incompleteness of the Company Information. Both Parties understand and agree that BRRE shall base its Services on the Company Information and any material inaccuracies, discrepancies or omissions in the Company Information may affect the Services provided, including but not limited to, a delay in the provision of the Services. Furthermore, both Parties understand and agree that the commencement of this Agreement as well as BRRE's performance of its Services is contingent upon BRRE's receipt of the requested Company Information.

11. Use of Company Name. BRRE may use the Company's name and logo to identify the Company as one of such BRRE's clients.
12. No Authority to Execute Agreements. BRRE shall have no right or power to enter into any agreement in the name of, or on behalf of, the Company or to otherwise obligate the Company in any manner unless authorized in a writing (that has not been revoked) signed by the Company.
13. Approval of Contracts. All of the terms and conditions of each lease or any other agreement involving the Leased Property shall be subject to approval by the Company, which approval may be withheld in the Company's sole and absolute discretion.
14. Meetings and Written Reports. After the commencement of this Agreement, BRRE shall meet with, in a manner agreed to by the Parties, the Company's Representative to review the Company's goals, objectives and financial parameters. Thereafter, BRRE will meet with or participate in telephone conferences with the Company's Representative and advisors regarding the status of the Services as mutually agreed to by the Parties. Provided however, that BRRE's failure to perform one of more of the tasks described immediately above shall not be a bar to BRRE being otherwise entitled to its Compensation hereunder.
15. Disclosures/Reports. All information, advice, recommendations or other content of any reports, presentations or other communications that BRRE provides under the terms of this Agreement are solely for the benefit of the Company. All opinions and advice (written or oral) given by BRRE to the Company in connection with this Agreement are intended solely for the benefit and use of the Company and no such opinion or advice shall be used for any other purpose, or reproduced, disseminated, quoted or referred to at any time, in any manner, or for any purpose, other than as provided herein, without the prior written consent of BRRE.

If the Company receives a subpoena, summons or court order by any federal, state or other regulatory agency having jurisdiction over the Company relating in any respect to BRRE or its Services, the Company shall promptly notify BRRE, if legally permissible, so that BRRE may obtain, at its sole cost, a protective order for such information. If BRRE is unable to obtain a protective order and the Company is required to provide information regarding BRRE and/or the Services, the Company agrees to provide only that information which is legally required and to use reasonable efforts to obtain confidential treatment of such information/documentation.

16. Independent Contractor; No Fiduciary Duty. Each Party acknowledges and agrees that the arrangements contemplated herein are and will be for the provision of the Services and that nothing contained herein shall create or be construed as creating a contract or other arrangement of employment between the Company and BRRE. BRRE shall provide the Services as an independent contractor and not as an

employee, partner or joint venture of the Company and solely as an agent of Company. Each Party disclaims any intention to impose any fiduciary duty on the other Party.

17. Non-Circumvention. The Company hereby covenants and agrees that it shall not, by amendment of its charter documents or through any reorganization, transfer of assets, consolidation, merger, scheme of arrangement, dissolution, issue or sale of securities, or any other action, avoid or seek to avoid the observance or performance of any of the terms of this Agreement, and will at all times in good faith carry out all of the provisions of this Agreement and take all action as may be reasonably required to protect the rights of BRRE herein.
18. Assignment. Neither Party may delegate or assign its rights and obligations under this Agreement in whole or in part to an unaffiliated third party without the prior written consent of the other Party, which consent may be withheld in such Party's sole and absolute discretion. Notwithstanding the foregoing, Company may freely assign this Agreement upon a change in control of the company.
19. Representations, Warranties and Covenants. Each Party has all requisite power and authority to enter into this Agreement. This Agreement has been validly authorized by all necessary corporate action and constitutes a legal, valid and binding agreement of the Company and BRRE. Each Party represents that this Agreement does not and will not violate any applicable law or conflict with any agreement, instrument, judgment, order or decree to which it is a party or by which it is bound. Furthermore, each Party represents and agrees that it will comply with all applicable laws, rules, regulations, orders or decrees during the term of this Agreement in performing its obligations hereunder. Each Party represents that the person signing this Agreement on its behalf has the requisite authority to enter into this Agreement and can bind the respective Party.
20. Survival of Compensation. In the event that within 18 months following the termination or expiration of this Agreement, the Company or its successors or assigns consummates a Covered Transaction or sends or receives a proposal with respect to a Covered Transaction, and such Covered Transaction is subsequently consummated, BRRE shall, upon consummation thereof, be paid the Compensation to which BRRE would have been entitled pursuant to the terms of this Agreement had the Agreement not terminated or expired.
21. Intellectual Property. BRRE may use data, software, designs, utilities, tools, models, systems and other methodologies that it owns or licenses in performing the Services hereunder. Notwithstanding the delivery of any reports by BRRE to the Company, BRRE shall retain all intellectual property rights in such materials (including any improvements or knowledge developed while performing the Services) and in any working papers compiled in connection with the Services.

22. Indemnification. The Company hereby agrees to indemnify BRRE and its affiliates, officers, directors, members, managers, employees, agents and independent contractors (collectively, "Indemnified Parties"), and hold each of them harmless from and against all claims, demands, penalties, losses, liabilities or damages, including, without limitation, reasonable attorneys' fees and expenses (collectively "Losses"), asserted against, resulting from (directly or indirectly), or related to the Services or this Agreement (including, but not limited to, any covenants, representations or warranties contained herein) or in any written agreement entered into in connection herewith except to the extent that such Loss is found in a final, non-appealable judgment by a court of competent jurisdiction to have resulted from the BRRE's gross negligence or willful misconduct. Further, the Company agrees to promptly reimburse the Indemnified Parties for any legal fees or other expenses reasonably incurred by the Indemnified Parties in connection with such claims as they are incurred. Such indemnification and expense advancement/reimbursement shall survive the completion of the engagement and/or the expiration or termination of this engagement or this Agreement.
23. Limitation on Liability. BRRE SHALL NOT BE RESPONSIBLE FOR ANY INDIRECT, INCIDENTAL, CONSEQUENTIAL, EXEMPLARY, PUNITIVE OR OTHER SPECIAL DAMAGES (INCLUDING, BUT NOT LIMITED TO, LOSS OF PROFITS AND DAMAGE TO REPUTATION OR BUSINESS) ARISING UNDER OR BY REASON OF THIS AGREEMENT, THE SERVICES OR ANY ACT OR OMISSION HEREUNDER. BRRE SHALL NOT BE LIABLE IF IT IS UNABLE TO PERFORM ITS RESPONSIBILITIES HEREUNDER AS A RESULT OF EVENTS BEYOND ITS CONTROL. FURTHERMORE, IN NO EVENT SHALL BRRE'S LIABILITY FOR A DEFAULT OR BREACH OF THIS AGREEMENT EXCEED THE AMOUNT OF FEES PAID TO BRRE HEREUNDER.
24. Prevailing Party. The prevailing party in any dispute relating to or arising from this Agreement shall have the right to collect from the other party its reasonable costs and attorneys' fees.
25. Beneficiaries. This Agreement shall inure to the sole and exclusive benefit of BRRE and the Company and the Indemnified Parties and their respective successors and representatives. The obligations and liabilities under this Agreement shall be binding upon BRRE and the Company.
26. Amendments; Modifications. This Agreement may be modified or amended, or its provisions waived, only in a writing signed by the Parties hereto.
27. Severability. If any portion of this Agreement shall be held or made unenforceable or invalid by a statute, rule, regulation, decision of a tribunal or otherwise, the remainder of this Agreement shall not be affected thereby and shall remain in full

force and effect, and, to the fullest extent, the provisions of this Agreement shall be severable.

28. Entire Agreement. This Agreement constitutes the entire Agreement between the Parties and supersedes and cancels any and all prior or contemporaneous arrangements, understandings and agreements, written or oral, between them relating to the subject matter hereof.
29. Counterpart Execution/Facsimile and Electronic Signatures. This Agreement may be executed in counterparts, each of which shall be deemed an original, but which together shall be considered a single instrument. Facsimile and .pdf signatures to this Agreement shall be acceptable and binding.
30. Notices. Unless otherwise expressly provided herein or waived in writing by the Party to whom notice is given, any notice or other communication required or permitted hereunder will be effective if given in writing: (i) when delivered by hand; (ii) three (3) days after sent by certified mail, return receipt requested; (iii) when delivered by electronic email communication to the email address set forth below and verified by confirmed receipt; or (iv) one (1) day after delivery to a commercial overnight courier, and addressed to the Parties as follows:

To the Company: IEH Auto Parts Holding LLC
 112 Townpark Drive NW, Suite 300
 Kennesaw, GA 30144
 Tel: (770) 701-5000
 Attention: Real Estate Manager
 Email: belam@autoplusap.com

With a copy to, which shall not constitute notice:

IEH Auto Parts Holding LLC
112 Townpark Drive NW, Suite 300
Kennesaw, GA 30144
Attn: Legal Department

To BRRE: B. Riley Real Estate, LLC
 875 N. Michigan Avenue
 Suite 3900
 Chicago, IL 60611
 Attn: Michael Jerbich
 Tel: (312) 894-7621
 Email: mjerbich@brileyfin.com

31. Governing Law, Waiver of Trial by Jury. This Agreement and all aspects of the relationship created hereby and any other agreements relating hereto shall be

governed by and construed in accordance with the laws of the State of New York applicable to contracts made and to be performed therein and, in connection therewith, the Parties hereto consent to the exclusive jurisdiction in the United States Bankruptcy Court for the Southern District of Texas, and the Parties agree to venue in such courts. Notwithstanding the foregoing, solely for purposes of enforcing the Company's obligations under Section 22 (Indemnification) the Company consents to personal jurisdiction, service and venue in any court proceeding in which any claim relating to or arising out of this engagement is brought by or against any Indemnified Party.

32. Headings. The descriptive headings of the paragraphs, subparagraphs and Appendices of this Agreement are inserted for convenience only, do not constitute a part of this Agreement and shall not affect in any way the meaning or interpretations of this Agreement.
33. Interpretation. No provision of this Agreement will be interpreted in favor of, or against, any of the Parties hereto by reason of the extent to which any such party or its counsel participated in the drafting thereof or by reason of the extent to which any such provision is inconsistent with any prior draft hereof or thereof.

[The Remainder of this Page is Intentionally Left Blank.
Signature Page Follows]

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their respective duly authorized representatives effective as of this Agreement Date.

IEH Auto Parts Holding LLC

John Michael Neyrey

By: John Michael Neyrey (Feb 17, 2023 13:42 EST)

Name: John Michael Neyrey

Title: CEO

B. Riley Real Estate, LLC

By: *Michael Jerbich*

Name: Michael Jerbich

Title: President

Schedules

Schedule A: Leases/Properties

1. Retail Store Leases:
2. Distribution Center Leases:

Schedule B: Covered Transactions/Compensation

SCHEDULE A

1. Retail Store Leases:

[include description of each lease and premises]

2. Distribution Center Leases:

[include description of each lease and premises]

SCHEDULE B
Covered Transactions/Compensation

A. Compensation

BRRE shall be compensated for the Services as follows:

1. Retainer. The Company shall pay BRRE a retainer fee in the amount of fifty thousand dollars (\$50,000) upon execution of this Agreement (the “Retainer”), which shall be earned upon BRRE’s receipt thereof in consideration of BRRE accepting this engagement. The Retainer is non-refundable and will be applied to the fees due under this Agreement.
2. Monetary Lease Modifications. For each Monetary Lease Modification that BRRE successfully negotiates, BRRE shall earn and be paid the following fees:
 - a. For each “Retail Store Lease” (as designated on Schedule A) for which a Monetary Lease Modification is obtained, a fee equal to the greater of (i) four and ¼ percent (4.25%) of the Occupancy Cost Savings under the Lease and (ii) One Thousand Seven Hundred Fifty Dollars (\$1,750); and
 - b. For each Distribution Center Lease (as designated on Schedule A) for which a Monetary Lease Modification is obtained, a fee equal to the greater of (i) three percent (3.0%) of the Occupancy Cost Savings under the Lease and (ii) Two Thousand Five Hundred Dollars (\$2,500).
3. Non-Monetary Lease Modifications. For each Non-Monetary Lease Modification in any Lease, BRRE shall earn and be paid a fee of Seven Hundred and Fifty Dollars (\$750).
4. Early Termination Rights. For each Early Termination Right, BRRE shall earn and be paid a fee of One Thousand Five Hundred dollars (\$1,500) per applicable Lease.
5. Sales. For each Sale of a Lease or Sale of an Owned Property, BRRE shall earn and be paid a fee (“Sales Commission”) equal to: three percent (3.0%) of the Gross Proceeds.

If BRRE recognize an outside broker representing the purchaser in a transaction for which a Sales Commission is payable hereunder, BRRE will advise such broker that it must look to its own client for payment of any and all compensation which may become due it for the proposed transaction. It is acknowledged and agreed that BRRE shall not be required to share the Sales Commission payable hereunder with any outside broker, and in no event whatsoever shall the Company be required to pay any commission to any outside broker.

B. Payment of Compensation.

The Retainer shall be due and payable in full immediately upon the execution of this Agreement.

BRRE shall provide a deal sheet with the terms of each proposed Covered Transaction (each, a "Deal Sheet") to the Company. Subject to Section 21 of this Agreement, and except as otherwise provided in this Schedule B, BRRE shall earn and be paid Compensation pursuant to this Agreement with respect to each Covered Transaction upon the soonest to occur of: (1) the submission of a Document that accurately reflects the Company-accepted Deal Sheet in all material respects by the landlord of the Property or other third party (if applicable) to the Company, (2) the Company's entry into a written, binding Document with respect to such Covered Transaction, (3) the consummation of such Covered Transaction, or (4) the Company receiving the benefit of such Covered Transaction. Such Compensation, together with all applicable expenses with respect to such Covered Transaction, shall be due and payable immediately at such time, subject to, and in accordance with, this Schedule B. In the absence of the foregoing, BRRE shall not be entitled to any fees or expenses (other than the Retainer), notwithstanding the fact that the Company may determine in its sole discretion not to finalize a transaction that would otherwise give rise to a fee for BRRE.

Notwithstanding anything to the contrary contained herein, the Sales Commission shall be paid in full to BRRE at the time of the closing or transfer of title to the subject Property, except in the case of an installment purchase contract, in which case the Sales Commission shall be paid in full to BRRE at the time of full execution and delivery of the installment purchase contract between the Company and the purchaser.

C. Definitions

"Covered Transaction" shall be defined as Early Termination Rights, Monetary Lease Modifications, Non-Monetary Lease Modifications, Sales, and Landlord Consents.

"Document" shall be defined as any amendment or agreement that modifies a Lease or any rights or obligations relating to a Lease in any manner, including, but not limited to, the

granting of Early Termination Rights, a Monetary Lease Modification, a Rent Deferral, a Lease Termination or a Lease Sale. A document shall also include any letter agreement relating to a Lease or Property. For the avoidance of doubt, the landlord, a third party or the Company, can generate a Document.

“Early Termination Rights” shall mean the right to obtain the right to terminate a Lease or Leases prior to their scheduled termination dates.

“Gross Occupancy Cost” shall be defined as the sum of the remaining occupancy costs of a Lease including, but not limited to, the base rent, any annual increases, percentage rent, CAM, taxes, insurance, rental tax, marketing and merchants association charges, utility charges, HVAC usage charges, trash removal charges, sprinkler usage charges, unpaid rents, tenant improvement dollars due to the landlord and any other charges payable by the Company to the Landlord under a particular Lease as of the Agreement Date. In the case of percentage rent, such rent will be calculated using sales figures for the twelve (12) months ended at the end of the month prior to the calculation (equitably adjusted if less than twelve (12) months of sales figures are available). CAM, taxes, insurance, marketing and merchants association charges and all other applicable charges will be calculated using the last available full year charge for each item (which may be a calendar year or a lease year, depending upon which is the most recent full year charge available). In the event that rent increases periodically based upon the change in the Consumer Price Index (CPI), the assumed annual CPI increase shall be two and one-half percent (2.5%).

“Gross Proceeds” shall be defined as the total consideration paid to the Company by a landlord, tenant, investor, purchaser or any other party to either waive, terminate, lease, sublease or purchase a Lease or Property or any right related to a Lease or Property. It includes, but is not limited to, any fees or other form of currency paid by the landlord, tenant, sub-tenant or other third party to the Company in relation to a Sale, lease or sublease. This list is not meant to be exhaustive and Gross Proceeds shall include any consideration or other quantifiable economic benefit paid or payable to the Company as a result of a Sale, lease or sublease.

“Landlord Consent” shall be defined as a consent from a landlord with respect to a Lease in connection with Section 365(d)(4) of the Bankruptcy Code.

“Monetary Lease Modification” shall be defined as any modification to or inclusion of additional provisions relating to the monetary terms of a Lease agreement, including, but not limited to, reduction in rent, deferral of rent, reduction in Lease term, reduction in Lease space, termination of rent, reduction of unamortized tenant allowance, reduction or elimination of the obligation to pay tenant allowance to the landlord, reduction or elimination of the requirement to improve the Lease space, the granting of tenant allowance or capital improvement dollars or landlord improvements to the Property, extensions of existing rent reductions past their original end date, any lease extension that do not result in a rent increase (where the option was at a higher rate), reduction in CAM charges, taxes,

elimination of percentage rent, conversion to percentage rent, reductions in or returns of security deposits and FF&E if otherwise non-refundable (either pursuant to the terms of the Lease or as determined by the landlord) or any or any other amendment to a Lease that results in Occupancy Cost Savings to the Company.

“New Gross Occupancy Cost” shall be defined as the reduced Gross Occupancy Cost that results or would result from a Monetary Lease Modification, Lease Termination or any other amendment to the Lease obtained by BRRE on behalf of the Company.

“Non-Monetary Lease Modification” shall be defined as any modification to the non-monetary terms of a Lease agreement, including, but not limited to, change of use, co-tenancy clause, sublease rights, the granting of an option (where there were no options), the granting of additional options, an amendment to the current option term or terms and relocation or reduction of Lease spaces that do not result in a reduction in Gross Occupancy Cost.

“Occupancy Cost Savings” shall be defined as the difference between the original Gross Occupancy Cost and the New Gross Occupancy Cost for the period from the earlier of the effective date of a Document, the date in which the Lease Termination, Monetary Lease Modification or other Service becomes effective or the date in which BRRE becomes entitled to its Fees under the end of the original or new Lease term as applicable pursuant to the terms of the Services. For example, if a Service includes a Monetary Lease Modification and an extension of the Lease the Occupancy Cost Savings shall be applicable through the duration of the Lease extension.

Occupancy Cost Savings include, but are not limited to, reduction in rent, reduction in Lease term, reduction in Lease space, termination of rent, delay or deferral of rent, reduction of unamortized tenant allowance, reduction or elimination of the obligation to pay tenant allowance to the landlord, reduction or elimination of the requirement to improve the Lease space, the granting of tenant allowance or capital improvement dollars or landlord improvements to the Property, extensions of existing rent reductions past their original end date, any lease extensions that do not result in a rent increase (where the option was at a higher rate), reduction in CAM charges, taxes, elimination of percentage rent, conversion to percentage rent, reductions in or returns of security deposits and FF&E if otherwise non-refundable (either pursuant to the terms of the Lease or as determined by the landlord) or any or any other amendment to a Lease that results in savings to the Company. For clarification purposes, Occupancy Cost Savings are not reduced by any lost security deposits or FF&E or any loss or fees not specifically authorized herein to be deducted from the calculation of Occupancy Cost Savings.

For Occupancy Cost Savings resulting from the extension of a rent reduction past the rent reduction in effect as of the Agreement Date, the savings shall be based upon the original rent set forth in the Lease. For Occupancy Cost Savings resulting from lease extensions that do not result in a rent increase, the savings shall be based upon the option price for the

period of the duration of the extension or if there is no option price then it shall be based upon the annual percentage increases. For Occupancy Cost Savings resulting from a Lease Termination, the savings shall be based upon the original Lease date – commencing on the date of the Lease Termination through the end date of the original Lease.

“Sale” shall be defined as the sale of a Lease or of an Owned Property, including, without limitation, with respect to vacant Properties and sale leaseback transactions. Sales shall also include, in addition to a conventional purchase of a fee simple interest, swaps, joint ventures and any other transaction, however characterized, by which the equity in a Property is transferred to a third party for consideration.

Auto Plus - BRRE Real Estate Services Agreement - 2.16.2023 Final

Final Audit Report

2023-02-17

Created:	2023-02-17
By:	brandon elam (belam@autoplusap.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAfjdYW2OwudlNarIF7pQrAc6MEArfwKJ

"Auto Plus - BRRE Real Estate Services Agreement - 2.16.2023 Final" History







-  Document created by brandon elam (belam@autoplusap.com)
2023-02-17 - 6:02:09 PM GMT
-  Document emailed to mneyrey@autoplusap.com for signature
2023-02-17 - 6:04:14 PM GMT
-  Email viewed by mneyrey@autoplusap.com
2023-02-17 - 6:41:11 PM GMT
-  Signer mneyrey@autoplusap.com entered name at signing as John Michael Neyrey
2023-02-17 - 6:42:53 PM GMT
-  Document e-signed by John Michael Neyrey (mneyrey@autoplusap.com)
Signature Date: 2023-02-17 - 6:42:55 PM GMT - Time Source: server
-  Agreement completed.
2023-02-17 - 6:42:55 PM GMT

EXHIBIT B**BRRE Professional Fee Breakdown**

Inv. No.BRR-0293-Inv

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
18054	DC	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 5/31/2024 (1 year ext.) Base Rent shall remain per the lease as \$145,950/year. There shall be a full cure waiver. Currently there are no options remaining and the LL is not willing to add options.	\$12,891	\$2,500	\$0	Full Cure Waiver (100%)	None	\$2,500.00
10516	Store	Effective 10/1/2023 Base Rent shall increase from \$67,942/year to \$71,339/year through the extended LED of 9/30/2028 (5 year ext.). There shall be no period of rent abatement. Options shall be modified to 1@5 year option with a 5% increase. There shall be a full cure waiver.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10688	Store	Effective 6/1/2023 through 2/28/2025, Base Rent shall remain per the lease. From 3/1/2025, through the extended LED of 2/28/2028 (3 year ext.), Base Rent shall be as follows: 3/1/2025 - 2/28/2026 - \$73,399.81/yr 3/1/2026 - 2/28/2027 - \$75,234.81/yr 3/31/2027 - 2/28/2028 - \$77,115.68/yr There shall be a full cure waiver (LL states it as \$10,486.61). Options shall be modified to 1@3 year option with 2.5% annual increases. The rent during the extended period is 2.5% annual increases. This is a profitable location that had no options remaining.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10062	Store	Effective 5/1/2023 through extended LED of 5/31/2026 (3 yr. ext.), Base Rent remains per the lease. There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver. There is no rent abatement.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10403	Store	Effective 6/1/2023 through the contract LED of 10/31/2027, Base Rent shall remain per the lease. There is no period of rent abatement. Options shall be modified to 2@3 year options with 10% increases for each option. There is a full cure waiver.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10406	Store	Effective 6/1/2023 through the contract LED of 10/31/2024, Base Rent shall remain per the lease. There is no period of rent abatement. Options shall be modified to 2@3 year options with 10% increases for each option. There is a full cure waiver.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10410	Store	Effective 6/1/2023 through the contract LED of 10/31/2025, Base Rent shall remain per the lease. There is no period of rent abatement. Options shall be modified to 2@3 year options with 10% increases for each option. There is a full cure waiver.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10411	Store	Effective 6/1/2023 through the contract LED of 12/31/2027, Base Rent shall remain per the lease. There is no period of rent abatement. Options shall be modified to 2@5 year options with 10% increases for each option. There is a full cure waiver.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10485	Store	Effective 6/1/2023 through the contract LED of 1/31/2025, Base Rent shall remain per the lease. There is no period of rent abatement. Options shall be modified to 2@3 year options with 5% increases. There will be a full cure waiver.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10534	Store	Effective 5/1/2023 through the extended LED of 6/30/2024 (1 year ext.), Base Rent shall remain per the lease. There shall be 2@3 year options with 5% increases for each option. There shall be a full cure waiver.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10554	Store	Effective 6/1/2023 through the extended LED of 11/30/2028 (3 year ext.), Base Rent shall be \$90,000/year. There is no rent abatement period. There shall be a full cure waiver. Options are modified to be 2@3 year options with 5% increases.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10596	Store	Effective 6/1/2023 through the contract LED of 7/31/2025, Base Rent shall remain per the lease. There is no period of rent abatement. Options shall be modified to 2@3 year options with 5% increases. There shall be a full cure waiver.	\$0	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10060	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the contract LED of 10/31/2026 Base Rent shall remain per the lease at \$13,476/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$1,231	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10143	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the contract LED of 10/31/2024 Base Rent shall remain per the lease as \$22,800/year. There shall be a full cure waiver. Options shall be modified to 2@3 year options with 10% increases per option	\$1,958	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10054	Store	Effective 4/1/2023, there shall be 2 months of Gross Rent abatement for April & May 2023. Starting 6/1/2023 through the extended LED of 5/31/2025 (1 yr. ext.) Base Rent shall remain per the lease at \$19,410/year. Options shall be modified to 2@3 year options with 5% increases. There shall be a full cure waiver.	\$3,235	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10404	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent remains per the lease through the contract LED of 12/31/2025. There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver.	\$3,396	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10260	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent remains per the lease through the contract LED of 3/31/2028. ext.). There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver.	\$4,084	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10142	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the contract LED of 5/31/2025 Base Rent shall remain per the lease as \$61,775.52/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$4,968	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10408	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent remains per the lease through the contract LED of 2/28/2028. There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver.	\$5,000	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10232	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent remains per the lease through the extended LED of 7/31/2026 (1 year. ext.). There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver.	\$5,066	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10112	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent remains per the lease through the contractual LED of 12/31/2024. There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver.	\$5,100	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10631	Store	Effective 4/1/2023 through 5/31/2023, there shall be 2 months of free Gross rent. Starting 6/1/2023 through the extended LED of 4/1/2025 (lease was MTM), Base Rent shall remain per the lease at \$31,200/year. Options shall be modified to 2@3 year options with 5% increases. There shall be a full cure waiver.	\$5,200	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10209	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent remains per the lease through the extended LED of 6/30/2026 (1 year. ext.). There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver.	\$5,390	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10212	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent remains per the lease through the extended LED of 6/30/2026. ext.). There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver.	\$5,707	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10140	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 5/31/2026 Base Rent shall remain per the lease as \$35,284.92/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$5,944	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10647	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent remains per the lease through the contract LED of 10/31/2027. There will be 2@5 options added with 5% increases for each option. There shall be a full cure waiver.	\$6,294	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10717	Store	Effective 4/1/2023, there shall be 2 months of free Gross Rent for April and May 2023. Starting 6/1/2023 through the contract LED of 10/31/2025, Base Rent shall be \$69,564/year (3% increase from contractual currently). Options shall be modified to be 2@5 year options and the rate shall be negotiated upon the time of extension. There shall be a full cure waiver.	\$6,355	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10231	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 5/31/2026 Base Rent shall remain per the lease as \$38,877.60/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$6,371	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10682	Store	Effective 6/1/2023, Base Rent shall be reduced from \$67,409/year to \$66,264/yr through the extended LED of 5/31/2026 (1 year ext.) with 3% annual increases. There shall be 1@3 option starting at \$75,300/year with 3% annual increases. There is no cure waiver and no period of initial rent abatement.	\$7,772	\$1,750	\$750	No Cure Waiver	Options Added/Modified	\$2,500.00
10007	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 5/31/2026 Base Rent shall remain per the lease as \$41,672.40/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$6,965	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10676	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent remains per the lease through the extended LED of 11/30/2027. There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver.	\$7,983	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10141	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 5/31/2027 Base Rent shall remain per the lease as \$32,499.96/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$8,044	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10185	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 5/31/2026 Base Rent shall remain per the lease as \$52,468.32/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$8,541	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10519	Store	Effective 5/1/2023 through 6/30/2023, Gross Rent shall be abated. From 7/1/2023 through the contract LED of 4/30/2025, Base Rent shall remain per the lease. There shall be 1@1 year option with a 10% increase. There shall be a full cure waiver.	\$9,000	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10167	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 12/31/2026 Base Rent shall remain per the lease as \$52,295.16/year. There shall be a full cure waiver. Options shall be modified to 2@3 year options with 10% increases per option	\$9,223	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10252	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent will be \$21,600 and will remain flat through the contract LED of 3/31/2025. ext.). There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver.	\$9,600	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10591	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent remains per the lease through the contract LED of 9/30/2026. There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver but AP must pay the delinquent August 2022 rent.	\$9,625	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10344	Store	Effective 4/1/2023, there shall be 2 months of Gross Rent abatement for April and May 2023. Starting 6/1/2023, Base Rent shall remain per the lease as \$75,240/year through the contract LED of 12/31/2025. Options shall be modified to 2@3 year options with 5% increases. There is no cure waiver.	\$12,540	\$1,750	\$750	No Cure Waiver	Options Added/Modified	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10020	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 10/31/2027 Base Rent shall remain per the lease as \$36,855/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$10,565	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10184	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the contract LED of 5/31/2025 Base Rent shall remain per the lease as \$153,934.56. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$12,901	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10001	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent. Starting 6/1/2023 through the extended LED of 5/31/2027 Base Rent shall remain per the lease as \$65,218.92/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option.	\$16,188	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10145	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Beginning 6/1/2023 through the extended LED of 11/14/2026 (1 yr. ext.) Base Rent shall be reduced from \$75,000/year to \$72,250/year. Options shall be modified to 2@5 year options with 5% increases. There shall be a full cure waiver.	\$16,916	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10200	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 10/31/2026 Base Rent shall remain per the lease as \$52,800/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$20,539	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10400	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the contract LED of 6/30/2025 Base Rent shall remain per the lease as \$240,000/year. There shall be a full cure waiver. Options shall be modified to 2@3 year options with 10% increases per option	\$21,117	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10270	Store	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 5/31/2027 Base Rent shall remain per the lease as \$92,746.32/year. There shall be a full cure waiver. Options shall be modified to 2@5 year options with 10% increases per option	\$22,605	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10393	Store	Effective 4/1/2023 through 5/31/2023, Gross Rent shall be abated. From 6/1/2023 through the extended LED of 9/30/2026 (1 yr. extension), Base Rent shall be reduced from 49,080/year to \$44,400/year. There shall be 1@5 year option with a 5% increase. There shall be a full cure waiver. The LL believes our SF is 42,651 so he put downsize language in the term sheet to downsize to 36,825 SF, which is what AP has as the current size. We recommend ignoring the downsize language in the term sheet. The LL might just want to document the current size so it is accurate.	\$29,381	\$1,750	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$2,500.00
10238	Store	Effective 4/1/2023 through 5/31/2023, gross rent of \$4k/mo shall be abated. Starting 6/1/2023 Base Rent shall be reduced from \$48,000/year to \$42,000/year through the contractual LED of 4/30/2028. There will be 2@3 options added with 5% increases for each option. There shall be a full cure waiver.	\$59,337	\$2,522	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$3,271.82

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10521	Store	Effective 4/1/2023, there shall be 2 months of Gross Rent abatement for April & May 2023. Starting 6/1/2023 through the extended LED of 8/31/2026 (1 year ext.) Base Rent shall be reduced from \$66,000/year to \$52,800/year. Options shall be modified to 2@5 year options with 5% increases. There shall be a full cure waiver.	\$65,040	\$2,764	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$3,514.20
10013	Store	Effective 4/1/2023, there shall be 2 months of free Gross Rent for April and May 2023. Starting 6/1/2023, Base Rent shall be reduced from \$65,000/yr to \$39,000/yr through the extended LED of 6/30/2026 (3 year ext.). There shall be a full cure waiver. Options shall be modified to 2@3 year options with 5% increases.	\$91,000	\$3,868	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$4,617.51
10632	Store	Effective 7/1/2023 through the extended LED of 6/30/2025 (2 year ext.) Base Rent shall be \$25,380/year. Options that are currently existing per the lease are pushed out. There is no period of rent abatement. LL provided a draft amendment for review.	\$0	\$1,750	\$750	No Cure Waiver	Options Added/Modified	\$2,500.00
10627	Store	Effective 6/1/2023 through the extended LED of 5/31/2028, Base Rent shall be \$20,700/year. There shall be 1@5 year option with Base Rent as \$21,200/year. There previous were no options remaining. There is no cure waiver and no rent abatement period. LL provided draft amendment.	\$0	\$1,750	\$750	No Cure Waiver	Options Added/Modified	\$2,500.00
10634	Store	Effective 6/1/2023 through the extended LED of 5/31/2028, Base Rent shall remain per the lease. For the extended period (6/1/2025 through 5/31/2028) Base Rent shall be \$440,580/year. There shall be 1@3 option with rent as \$462,500/year. There are no other modifications to the lease.	\$0	\$1,750	\$750	No Cure Waiver	Options Added/Modified	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10709	Store	Effective 6/1/2023, Base Rent remains per the lease as \$64,890/year through the contract LED of 2/28/2026. There is no period of rent abatement nor is there a cure waiver. Options shall be modified to 2@3 year options with 5% increases.	\$0	\$1,750	\$750	No Cure Waiver	Options Added/Modified	\$2,500.00
10550	Store	Effective 6/1/2023 through the contract LED of 8/31/2026, Base Rent shall be modified as follows: 6/1/2023 - 8/31/2023: \$266,660/yr. 9/1/2023 - 8/31/2024: \$271,994/yr. 9/1/2024 - 8/31/2025: \$277,443/yr. 9/1/2025 - 8/31/2026: \$282,982/yr. There shall be 2@3 year options with 5% increases per each option and there shall be a full cure waiver.	\$99,886	\$4,245	\$750	Full Cure Waiver (100%)	Options Added/Modified	\$4,995.14
10170	Store	Effective 6/1/2023 through 5/31/2024 Base Rent shall be reduced from \$46,052/year to \$38,377/year. From 6/1/2024 through the contract LED of 6/30/2026, Base Rent shall be reduced from \$46,052/year to \$43,749/year. There is no cure waiver and no modifications to the options.	\$12,473	\$1,750	\$0	No Cure Waiver	None	\$1,750.00
10159	DC	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the extended LED of 5/31/2024 Base Rent shall remain per the lease as \$114,900/year. There shall be a full cure waiver. Currently there are no options remaining and the LL is not willing to add options.	\$10,126	\$2,500	\$0	Full Cure Waiver (100%)	None	\$2,500.00
10101	DC	Effective 5/1/2023, there shall be 1 month of free Gross Rent for May 2023. Starting 6/1/2023 through the contract LED of 10/31/2024 Base Rent shall remain per the lease as \$270,000/year. There shall be a full cure waiver. Currently there are no options remaining and the LL is not willing to add options.	\$23,188	\$2,500	\$0	Full Cure Waiver (100%)	None	\$2,500.00

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10515	Store	Effective 4/1/2023 through 5/31/2023, all rent and charges shall be abated. Starting 6/1/2023 Base Rent shall be reduced from \$74,412/year to \$64,647/year through the extended LED of 8/31/2025 (2 year ext.). Option remain per the lease. There shall be a full cure waiver.	\$38,837	\$1,750	\$0	Full Cure Waiver (100%)	None	\$1,750.00
							TOTAL:	\$149,898.67

Inv. No.BRR-0307-Inv

Site #	Site Type	Deal Summary	Total Deal Savings	Monetary Fee	Non-Monetary Fee	Cure Waiver Note	Non-Monetary Fee Note	Total Fee
10459	Store	Effective 4/1/2023 through 5/31/2023 Gross Rent shall be abated. Starting 6/1/2023 through the contract LED of 3/31/2025, Base Rent shall be reduced from \$44,400/year to \$26,640/year. Options remain per the lease. There shall be a full cure waiver.	\$40,660	\$1,750	\$0	Full Cure Waiver (100%)	None	\$1,750.00
10458	Store	Effective 5/1/2023, LL agrees to abate May Gross Rent (base & taxes) in the amount of \$4,515. Starting 6/1/2023 through 12/31/2023, Base Rent shall be reduced from \$49,522.80/year to \$40,067.76/year. From 1/1/2024 through the contract LED of 12/31/2024, Base Rent shall be reduced from \$49,522.80/year to \$43,522.80/year. There shall be 2@3 year options at \$45,699/year and then \$47,983.92/year. There is no cure waiver.	\$15,642	\$1,750	\$750	No Cure Waiver	Options Added/Modified	\$2,500.00
							TOTAL:	\$4,250.00

EXHIBIT C**Summary Chart of BRRE's Invoices And Professional Fees Paid**

Total Invoiced	Invoice No.	Invoice Date	Amount Paid	Date Paid
\$50,000	Inv. No.BRR-0276-Inv	3/9/2023	\$50,000	3/10/2023
\$152,058.39 (gross) \$102,058.39 (net after application of retainer)	Inv. No.BRR-0293-Inv	4/30/2023	\$102,058.39	5/24/2023
\$4,250.00	Inv. No.BRR-0307-Inv	6/22/2023	\$4,250.00	6/27/2023
		Total:	\$156,308.39	

EXHIBIT D

BRRE's Invoices Sent to the Debtors

The following invoices are attached hereto for Services, as explained below:

1. **Invoice No. BRR-0276-Inv**: dated 3/9/2023 for \$50,000 (BRRE's Retainer). Paid on 3/10/2023; applied to compensation/fees due and owing to BRRE.
2. **Invoice No. BRR-0293-Inv**: dated 4/30/2023, for compensation/fees earned in the amount of \$152,058.39 (relating to fifty-eight Leases). Paid in full on 5/24/2023 (including through application of \$50,000.00 in Retainer funds).
3. **Invoice No. BRR-0307-Inv**: dated 6/22/2023, for compensation/fees earned in the amount of \$4,250.00 (relating to two (2) Lease Restructuring Deals). Paid in full on 6/27/2023.

EXHIBIT E**List of Properties**

Site #	Location Type	Address	City	State
10501	Store	164 Shreswbury St.	Worcester	MA
10579	Store	1600 Roanoke St. Ste. E	Christiansburg	VA
10094	Store	625 Old Norcross Rd. Ste. D-2	Lawrenceville	GA
10526	Store	1200 Park Street	Hartford	CT
10432	Store	49 Elm St.	Fishkill	NY
10331	Store	448 Main St.	Deep River	CT
10168	Store	275 East Main St	Avon	NY
10713	Store	9 Railroad St.	Lee	MA
10648	Store	1927 W. Copans Rd.	Pompano Beach	FL
10625	Store	600 East State St.	Athens	OH
10681	Store	8524-C Tyco Rd.	Vienna	VA
10406	Store	211 Delaware St.	Walton	NY
10511	Store	63 French King Highway	Greenfield	MA
10086	Store	904 Decatur Pike	Athens	TN
10169	Store	4143 Lakeville Rd	Geneseo	NY
10390	DC	2400 19Th St. Sw	Mason City	IA
10204	Store	19950 Ingersoll Dr	Rocky River	OH
10267	Store	59 Inner Belt Rd.	Somerville	MA
10507	Store	72 East Main St.	Webster	MA
10557	Store	1305 Governor Court	Abingdon	MD
10490	Store	194 Morris Ave	Holtsville	NY
10236	Store	5714 South Transit Road	Lockport	NY
10317	Store	1371 Farmington Ave.	Farmington	CT
10673	Store	1106 W. Pine Street	Orlando	FL
10669	DC	1201 Old Hopewell Rd. Stes. 4-8	Tampa	FL
10640	DC	3510 NW 60th St.	Miami	FL
10089	Store	6110-F Northbelt Parkway	Norcross	GA
10556	Store	9107 Belair Rd.	Baltimore	MD
10555	Store	24 Flint Dr.	North East	MD
10411	Store	2393 Rt 12B	Hamilton	NY
10627	Store	20101 State Rte. 339	Waterford	OH
10711	Store	1460 Sheridan Expwy.	Bronx	NY
10452	Store	4262 Entre Center	Chantilly	VA
10513	Store	456 Chelmsford St.	Lowell	MA
10380	Store	7900 Excelsior Blvd	Hopkins	MN

10690	Store	2021-2025 Weaver Park Dr.	Clearwater	FL
10716	Store	130 North Middletown Rd.	Pearl River	NY
10467	Store	122 Schneider Dr.	Lebanon	PA
10166	Store	54 Adelaide St.	Rochester	NY
10565	Store	3315 Old Capitol Trail	Wilmington	DE
10510	Store	7 Broadway - Rte. 28	Lawrence	MA
10682	Store	8535 Terminal Rd. Stes. D and E	Lorton	VA
10476	Store	44 Primos Ave.	Folcroft	PA
10647	Store	8403 Redmac St.	Port Richey	FL
10015	Store	100 Lovedale Rd.	Elizabeth	PA
10131	Store	98 Hall St.	Lowell	MA
10717	Store	95 New Clarkstown Rd.	Nanuet	NY
10674	Store	1055 Nursery Rd Ste. 129-139	Winter Springs	FL
10054	Store	224 Power Ave	Clearfield	PA
10212	Store	7150 Hart St	Mentor	OH
10008	Store	1610 Seventh Ave.	Beaver Falls	PA
10232	Store	6900 Mooridian Dr.	Niagara Falls	NY
10088	Store	360 Central Ave. NE	Cleveland	TN
10515	Store	651 West Boylston St.	Worcester	MA
10394	Store	110 Ryan Canpafio's Way	Beaver Dam	WI
10575	Store	270 Interstate Court Unit 2	Frederick	MD
10253	Store	13 Cannon St.	Green Island	NY
10252	Store	211 Fallowfield Ave	Charleroi	PA
10563	Store	8977 Mistletoe Dr. Building 2	Easton	MD
10435	Store	18 DeLavernge Ave.	Wappinger Falls	NY
10668	Store	9010 130th Ave. North	Largo	FL
10521	Store	11 Whistle Stop Way	Gloucester	MA
10712	Store	113 West St.	Pittsfield	MA
10714	Store	180 State Rd.	Great Barrington	MA
10430	Store	260 Route 9W	Haverstraw	NY
10233	Store	1780 Union Rd.	West Seneca	NY
10062	Store	42 Union St.	Attleboro	MA
10504	Store	31 Main St.	Marlborough	MA
10340	DC	633 Phelan Ave	Memphis	TN
10350	Store	401 Hwy 46 South	Dickson	TN
10466	Store	1009 Brooke Boulevard	Reading	PA
10550	Store	2203 Commerce Rd.	Forest Hill	MD
10631	Store	600 East Main St.	Pomeroy	OH
10388	Store	2151 106th Lane NE	Blaine	MN
10083	Store	424 S. Wall St.	Calhoun	GA

10687	Store	60 Broadview Ave.	Warrenton	VA
10514	Store	39 First Street Blvd.	Lowell	MA
10676	Store	W. Airport Blvd. Ste. 1650	Sanford	FL
10641	Store	2250 Commerce Point Dr.	Lakeland	FL
10629	Store	274 Monroe Ave.	New Martinsville	WV
10709	Store	269-273 Haledon Ave.	Haledon	NJ
10172	Store	101 Commercial St.	Webster	NY
10485	Store	40 Brunswick Ave.	Edison	NJ
10688	Store	13285 University Blvd	Gainesville	VA
10455	Store	330 Roycefield Road Suites 2 and 3	Hillsborough	NJ
10058	Store	6601 Kelly St.	Pittsburgh	PA
10635	Store	131 Second St.	Marietta	OH
10628	Store	218 West St.	Caldwell	OH
10626	Store	123 North Chestnut St. Store #702	Barnesville	OH
10630	Store	1301 Garfield Ave.	Parkersburg	WV
10633	Store	321 Second St.	Marietta	OH
18043	Store	498 Goff Mountain Rd.	Cross Lanes	WV
10634	Store	123 Tennis Center Drive	Marietta	OH
10634	Store	121 Tennis Center Dr.	Marietta	OH
10632	Store	209 South Main St.	Woodsfield	OH
10636	Store	321 Second St.	Marietta	OH
10512	Store	1167 Providence Rd.	Whitinsville	MA
10160	Store	1388 Pittsburgh Rd	Valencia	PA
10145	Store	7172 State Route 54	Bath	NY
18017	DC	1120 Morris Ave.	Union	NJ
111605	Corp HQ	112 Townpark Drive NW Suite 300	Kennesaw	GA
18054	DC	2771 Chouteau Ave.	St. Louis	MO
10020	Store	3941 Salem Ave.	Dayton	OH
10270	Store	272 Bradford St.	Albany	NY
10141	Store	28 Edward St.	Arcade	NY
10001	Store	210 Lemoyne St.	Syracuse	NY
10200	Store	4565 Hinckley Pkwy.	Cleveland	OH
10140	Store	3377 Andover Rd.	Wellsville	NY
10231	Store	1501 William St.	Buffalo	NY
10007	Store	26 South Main St.	Pascoag	RI
10167	Store	1281 St. Paul St	Rochester	NY
10101	DC	1223 First Flags Drive	Austell	GA
10185	Store	205 University Dr.	Amherst	MA
10143	Store	908 Washington St.	Jamestown	NY
10159	DC	5900 Front St.	Kansas City	MO

10060	Store	30 Pickering St.	Brookville	PA
10184	Store	125 Carlon Dr.	Northampton	MA
10142	Store	195 Seneca St.	Hornell	NY
10400	Store	111 Clinton St.	Binghamton	NY
10342	Store	6934 Interstate Blvd	Horn Lake	MS
10345	Store	1601 Clay St.	Vicksburg	MS
10493	Store	4335 Lewis Rd	Harrisburg	PA
10698	Store	581 Eastern Blvd. S.	Hagerstown	MD
10553	Store	517 Washington St.	Chestertown	MD
10710	Store	1170 Bronx River Ave.	Bronx	NY
10599	Store	217 West French Broad Street	Brevard	NC
10431	Store	351 Spook Rock Rd	Suffern	NY
10554	Store	114 St. Clair Place Ste. 101	Stevensville	MD
10656	Store	907 SE 14th Ave.	Cape Coral	FL
10562	Store	2604 Annapolis Rd.	Severn	MD
10470	Store	4059 Skyron Dr.	Doylestown	PA
10658	Store	2100 NW 27 Ave.	Miami	FL
10651	Store	300 West Mowry	Homestead	FL
10650	Store	629 N Segrave St.	Daytona Beach	FL
10646	Store	4500 Clark Rd.	Sarasota	FL
10649	Store	5638 SW 25 St.	Hollywood	FL
10659	Store	3831 Arnold Ave.	Naples	FL
10642	Store	2690 Old Okeechobee Rd.	West Palm Beach	FL
10657	Store	13110 Metro Pkwy.	Fort Myers	FL
10667	Store	2001 Murdock Blvd.	Orlando	FL
10408	Store	21B Squires St.	Cortland	NY
10260	Store	311 Harrison Ave	Endicott	NY
10671	Store	260 6th St.	Winter Haven	FL
10680	Store	3439 Carlin Springs Rd.	Baileys Crossing	VA
10691	Store	3841 Palm Beach Blvd.	Fort Myers	FL
10272	Store	2953 Hamburg St	Schenectady	NY
10404	Store	2902 Us-11	Whitney Point	NY
10600	DC	8420 Westphalia Rd.	Upper Marlboro	MD
10384	Store	6224 Lakeland Ave. N Ste. 104	Brooklyn Park	MN
10107	Store	20 East Midland Avenue, Suite A Suite A	Winder	GA
10346	Store	292A Commerce Park Dr.	Ridgeland	MS
10113	Store	12560 Conneaut Lake Rd.	Conneaut Lake	PA
10519	Store	86 Winter Street	Haverhill	MA
10087	Store	2822 Calhoun Ave.	Chattanooga	TN
10591	Store	401 Albemarle Ave. SE	Roanoke	VA

10580	Store	1101 Athens Ave.	Richmond	VA
10412	Store	716 New York Ave	Hallstead	PA
10683	Store	9111 Mathis Ave.	Manassas	VA
10459	Store	203 Medford Mt Holly Rd	Medford	NJ
10503	Store	84 John Fitch Hwy.	Fitchburg	MA
10502	Store	597 Park Ave.	Worcester	MA
10505	Store	578 Main St.	Gardner	MA
10506	Store	380 Main St.	Southbridge	MA
10397	Store	1004 Ontario Ave.	Sheboygan	WI
10596	Store	1417 South Church St.	Florence	SC
10005	Store	77 Walnut St	Peabody	MA
10458	Store	145 Lincoln Ave.	Langhorne	PA
10517	Store	239 South Street	Holyoke	MA
10209	Store	630 Middle Ave	Elyria	OH
10393	Store	36 3rd St.	Fond du Lac	WI
10708	Store	172 West Main St.	Greenwood	IN
10707	Store	9700 Lakeshore Dr.	East Indianapolis	IN
10082	Store	9 Lee Street	Utica	NY
10561	Store	7 Tuc Rd.	Westminster	MD
10665	Store	1413 S Dixie Fwy.	New Smyrna Beach	FL
10587	Store	3225 Jeff Davis Hwy.	Stafford	VA
10508	Store	494 Waverly Street	Framingham	MA
10344	Store	605 South Gallatin St.	Jackson	MS
18071	DC	57 Littlefield St.	Avon	MA
10644	Store	7354 S.W. 48th St. Marina Lakes Business Park	Miami	FL
10560	Store	6943 Golden Ring Rd.	Baltimore	MD
10576	Store	6945 Golden Ring Rd.	Baltimore	MD
10010	Store	100 Wolf Ln.	Bridgewater	PA
10084	Store	3903 Volunteer Dr. Stes. 9-11	Chattanooga	TN
10523	Store	585 Belmont Avenue	Springfield	MA
10558	Store	201 East Main St.	Rising Sun	MD
10173	Store	2495 Brickyard Road	Canandaigua	NY
10661	Store	1105-B Taylor Rd.	Punta Gorda	FL
10410	Store	107-109 E. Main St.	Norwich	NY
10403	Store	10 Kingston St.	Delhi	NY
10583	Store	1320 Ingleside Rd.	Norfolk	VA
10597	Store	1311 4th Ave	Conway	SC
10686	Store	45915 Maries Rd. Unit 192	Sterling	VA
10516	Store	665 Liberty St.	Springfield	MA

10567	Store	2146 Priest Bridge Court	Crofton	MD
10460	Store	349 South Henderson Rd.	King of Prussia	PA
10572	Store	25 Maple Ave.	Hanover	PA
10051	Store	7450 Roslyn St.	Pittsburgh	PA
10052	Store	6150 Saltsburg Rd.	Verona	PA
10391	Store	3096 Rice St.	Little Canada	MN
10660	Store	155 Progress Cir.	Venice	FL
10592	Store	400 Amaret St.	Fredericksburg	VA
10588	Store	245 West Shirley Ave.	Warrenton	VA
10013	Store	4201 Walnut St.	McKeesport	PA
10573	Store	5410 Klee Mill Rd. South	Sykesville	MD
10484	Store	810 Paterson Avenue	Rutherford East	NJ
10238	Store	815 W. State St.	Olean	NY
10479	Store	3357 Old Rte. 15	New Columbia	PA
10578	Store	165 East 9th Avenue	Runnemede	NJ
10170	Store	58 N. Main St.	Honeoye Falls	NY
10552	Store	1007 Old Philadelphia Road Ste. 400	Aberdeen	MD
10559	Store	135 Kurtz Ave.	York	PA
10341	Store	5388 Crestview Road Ste. 102	Memphis	TN
10534	Store	50-36 69th Place	Woodside	NY
10112	Store	910 Factory Ave	Ellwood City	PA
10471	Store	3425 Bethlehem Pike	Souderton	PA
18018	DC	901 North Lenola Road	Moorestown	NJ
10594	Store	700 West 28th St.	Charlotte	NC

**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 (CML)
)	
Wind-Down Debtors.)	(Jointly Administered)
)	

**FINAL ORDER ALLOWING COMPENSATION AND REIMBURSEMENT OF
EXPENSES INCURRED BY B. RILEY REAL ESTATE LLC AS REAL ESTATE
ADVISOR TO THE DEBTORS AND DEBTORS IN POSSESSION FOR THE FEE
PERIOD FROM FEBRUARY 17, 2023 THROUGH JUNE 16, 2023**

The Court has considered the *First and Final Fee Application of B. Riley Real Estate, LLC as Real Estate Advisor to the Debtors and Debtors in Possession for the Fee Period from February 17, 2023 through June 16, 2023* (the “Application”) filed by B. Riley Real Estate, LLC (the “Applicant”). The Court orders:

1 Applicant is allowed compensation and reimbursement of expenses in the amount of \$156,308.39 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.

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 Carmel Crest Lane, Charlotte, North Carolina 28226.

3 The Wind-Down Debtors are authorized to disburse any unpaid amounts allowed by paragraphs 1 or 2 of this order.

Dated: _____, 2023

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE