

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

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

**STIPULATION AND AGREED ORDER BETWEEN THE DEBTORS AND  
SHI INTERNATIONAL CORP. FOR ALLOWANCE AND  
PAYMENT OF ADMINISTRATIVE EXPENSE CLAIM**

The above-captioned wind-down debtors (collectively, the “Wind-Down Debtors,” and, prior to the Effective Date of their Plan, the “Debtors”) and SHI International Corp. (“SHI”) (collectively, the “Parties”), enter into this stipulation (this “Stipulation”) and consent to entry of the agreed order below (the “Order”), as follows:

**BACKGROUND**

***A. The Bankruptcy Case***

1. On January 31, 2023 (the “Petition Date”), the Debtors filed voluntary petitions under chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”), initiating the above-captioned, jointly administered bankruptcy cases (the “Bankruptcy Cases”).

2. On June 16, 2023, the Court entered its *Order Confirming the Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC*

<sup>1</sup> The Wind-Down Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Wind-Down Debtors’ service address is: 5330 Caramel Crest Lane, Charlotte, NC 28226.

and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code [Docket No. 749] (the “Confirmation Order”) confirming the Combined Plan and Disclosure Statement [Docket No. 442] of the Debtors.

3. The Confirmation Order provides that executory contracts not assumed are deemed rejected as of the Effective Date of the Plan. See Confirmation Order, ¶ 19.

4. The “Effective Date” of the Plan occurred on October 6, 2023 [Docket No. 922].

***B. The Services Agreement***

5. On July 26, 2019, SHI and one of the Debtors, IEH Auto Parts LLC, for itself and its affiliates, entered into a *Cloud Solution Provider Agreement* (the “CSP Agreement”) pursuant to certain “SHI Resale Terms for Microsoft 365 and Related Online Services” (<https://www.shi.com/terms/o365-services-resale>, together with all amendments, exhibits, schedules, attachments, statements of work, and other documents arising from the CSP Agreement, the “Services Agreement”).

6. Under the Services Agreement, the Debtors received Microsoft 365 and related Online Services (collectively, “M365 Products”) purchased through SHI, as “Reseller” (as defined in the Services Agreement) and/or sale of Reseller’s M365 related Support Services (as defined in the Services Agreement) (collectively, the “Services”). The Services included products and services necessary for the Debtors’ operations, such as email, calendaring, videoconferencing, document management, and other online business solutions.

7. SHI continued to honor its obligations under the Services Agreement and the Debtors continued to access and use the Services provided pursuant to the Services Agreement on a post-petition basis, from the Petition Date through the Effective Date. The Services were provided to the Debtor subject to its payment of monthly fees to SHI, as provided in the Services

Agreement. The Services Agreement was not assumed and, therefore, was deemed rejected as of the Effective Date, as provided in the Confirmation Order.

8. On a prorated basis, the fees for the Services during the period from the Petition Date through the Effective Date total \$60,479.38, and the Parties stipulate and consent to entry of an order allowing such amount as an administrative expense, under section 503(b)(1)(A) of the Bankruptcy Code, and directing immediate payment of such amount to SHI.

**IT IS STIPULATED AND AGREED, AND UPON APPROVAL BY THE BANKRUPTCY COURT OF THIS STIPULATION, IT IS ORDERED AS FOLLOWS:**

9. The Stipulation is approved and its terms incorporated into this Order.

10. SHI has an allowed administrative expense claim in the amount of \$60,479.38 (the "SHI Administrative Expense Claim").

11. The Debtors shall pay the full amount of the SHI Administrative Expense Claim to SHI within five (5) business days after entry of this Order, as authorized by the confirmed plan in these cases, which shall be in full satisfaction of the SHI Administrative Expense Claim.

12. Once made, the payment shall not subject to avoidance, rescission, or claw-back at any time for any reason.

13. The terms and conditions of the Stipulation and this Order shall be immediately effective and enforceable upon entry of this Order.

14. This Order binding upon and for the benefit of the Parties and their respective successors, agents, assigns, including bankruptcy trustees and estate representatives, and any parent, subsidiary, or affiliated entity of the Parties.

15. This Court retains jurisdiction with respect to all matters arising from or related to this Order, and the Parties consent to such jurisdiction to resolve any disputes or controversies arising from or related to this Order.

**IT IS SO ORDERED.**

Dated: \_\_\_\_\_

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

**AGREED TO ON NOVEMBER 29, 2023, BY:**

/s/ Veronica A. Polnick

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