

AMENDED WITNESS AND EXHIBIT LIST

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF TEXAS HOUSTON DIVISION	
Main Case No: 23-90054	Name of Debtor: IEH Auto Parts Holding, LLC, et al. ¹
Adversary No: N/A	Style of Adversary: N/A
Witnesses:	
Fabian Rincon	Judge: Christopher M. Lopez
Any rebuttal witnesses	Courtroom Deputy: Ana Castro
Any witness(es) designated by any other party	Hearing Date: December 5, 2023
	Hearing Time: 09:00 a.m.
	Party's Name: Edwin McCrary
	Attorney's Name: Kim Lewinski
	Attorney's Phone: 713/220-9197
	Nature of Proceeding: Final Hearing on [Docket No. 864] Edwin McCrary's Motion for Relief from Automatic Stay and/or Plan Injunction to Prosecute a Pending Lawsuit

EXHIBITS

Exh. No.	Description	Offered	Obj.	Admitted/Not Admitted	Disposition
1.	Georgia State Court Complaint [Dkt No. 864-1]				
2.	Order Confirming the Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding, LLC [Dkt No. 749]				
3.	Chubb Business Auto Declarations Page				
4.	Debtor's Suggestion of Bankruptcy filed in Georgia State Court Lawsuit [Dkt No. 864-2]				

¹ The Debtor entities in these Chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2772); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.



5.	IEH Auto Parts, LLC's Statement of Financial Affairs [Dkt No. 316, at pg 98]				
6.	Debtor's Georgia State Court Counsel's Declaration of Disinterestedness [Dkt No. 484]				
7.	Edwin McCrary's Reservation of Rights [Dkt No. 730]				
8.	Motion to Unabate Georgia Case				
9.	Peter Vasilas' Response to Motion in Georgia Case				
10.	Order Denying Motion				
11.	Any Rebuttal Exhibits				
12.	Any Exhibits designated by any other party to this matter				

Edwin McCrary reserve any and all rights to amend this Exhibit and Witness List, or to call any witness identified by any other party or any necessary rebuttal witnesses, and use any other Exhibit designated by any other party at the hearing.

Respectfully submitted this 1st day of December, 2023.

By: /s/ Kim Lewinski

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ATTORNEYS FOR EDWIN MCCRARY

CERTIFICATE OF SERVICE

I, Kim Lewinski, hereby certify that on the 1st day of December, 2023, a copy of the foregoing instrument was served through the ECF system for the United States Bankruptcy Court for the Southern District of Texas Houston Division and/or email to the following parties:

IEH Auto Parts Holding LLC, Debtors – *Via e-mail: vpolnick@jw.com*
Jackson Walker, LLP
c/o Veronica Polick
1401 McKinney Street, Suite 1900
Houston, Texas 77010

/s/ Kim Lewinski

Kim Lewinski

**IN THE STATE COURT OF GWINNETT COUNTY
STATE OF GEORGIA**

EDWIN MCCRARY
Plaintiff

v.

PETER VASILAS
Defendant.

CIVIL ACTION FILE NO.
22-C-00924-S2

JURY TRIAL DEMANDED

COMPLAINT

COMES NOW Plaintiff Edwin McCrary and files this Complaint for Damages and Demand for Jury Trial against Defendant Peter Vasilas showing the Court the following:

PARTIES, VENUE, JURISDICTION, AND SERVICE OF PROCESS

1. Plaintiff Edwin McCrary, (hereinafter Plaintiff) is, and was at all relevant times to this Complaint, a citizen and resident of the State of Georgia, residing in Henry County, Georgia. By bringing this action, he avails himself to the venue and jurisdiction of this Court.
2. Upon information and belief, Defendant Peter Vasilas (hereinafter Defendant) is a citizen and resident of the State of Georgia, residing at 4244 Dorsey Court SW, Lilburn, GA 30047 located in Gwinnett County.
3. Jurisdiction is proper over Defendant in this Court because she is a resident of Gwinnett County, Georgia who committed acts and omissions in this State as more fully set forth below.
4. Venue is proper as to Defendant under the Ga. Const., Art. VI, II, VI and other applicable law because Defendant is a resident of Gwinnett County, Georgia.

OPERATIVE FACTS RELEVANT TO ALL COUNTS

5. On March 02, 2020, Plaintiff was operating a 2018 Chevrolet Silverado traveling southbound on Buford Hwy. inside the city of Chamblee located in DeKalb County.
6. At that same time, Defendant was operating a 2016 Ford Transit Van and was also southbound on Buford Hwy. inside the city of Chamblee located in DeKalb County directly behind Plaintiff's vehicle.

7. Defendant so carelessly, negligently, and recklessly failed to stop behind Plaintiff's vehicle and crashed into the rear of Plaintiff's vehicle causing bodily injury to Plaintiff.
8. As a result of the events stated in paragraphs 5 through 7 of Plaintiff's Complaint, Defendant received a citation from the City of Chamblee Police Department for violation of O.C.G.A. § 40-6-49 Following Too Closely.
9. There is no bona fide controversy as it regards the cause of the collision referenced in paragraphs 5 through 7 of Plaintiff's Complaint, which forms the basis of this action.

COUNT ONE NEGLIGENCE OF PETER VASILAS

10. At all relevant times, Defendant owed certain duties to Plaintiff and, notwithstanding those duties, Defendant violated those duties. In particular, Defendant violated the following duties:
 - a. Failure to maintain a proper lookout;
 - b. Failure to keep his vehicle under control at all times, in violation of O.C.G.A. 40-6-390;
 - c. Failure to drive at a speed that is reasonable and prudent under the conditions in violation of O.C.G.A. 40-6-180;
 - d. Failure to exercise due care in operating a motor vehicle in violation of O.C.G.A. 40-6-241;
 - e. Driving in reckless disregard for the safety of persons or property in violation of O.C.G.A. 40-6-390;
 - f. Operating a vehicle while using a wireless telecommunications device in violation of 40-6-241.2 and 40-6-241;
 - g. Following Too Closely in violation of O.C.G.A. 40-6-49;
11. The violation of O.C.G.A. 40-6-49 constitutes negligence per se and was a proximate cause of the collision forming the basis of this action.
12. Defendant's breach of the certain duties owed to Plaintiff, as enumerated in paragraph 10, was the direct and proximate cause of Plaintiff's personal injuries.

COUNT TWO ATTORNEY'S FEES

13. Pursuant to O.C.G.A. 13-6-11, Plaintiff is entitled to recover his expenses of litigation, including attorney's fees and costs of litigation because Defendant has acted in bad faith, has been stubbornly litigious, and has caused Plaintiff unnecessary trouble and expense.

COUNT THREE DAMAGES

14. Plaintiff realleges and incorporates herein the allegations contained in paragraphs 1 through 13 above as if fully restated.
15. As a direct and proximate cause of Defendant's acts and omissions, Plaintiff suffered bodily injury requiring medical attention and incurred medical bills in an amount to be proven at trial.
16. As a direct and proximate cause of Defendant's acts and omissions, Plaintiff requires future medical attention and will incur future medical bills in an amount to be proven at trial.
17. As a direct and proximate cause of Defendant's acts and omissions, Plaintiff incurred a loss of wages and loss of earning capacity in an amount to be proven at trial.
18. As a direct and proximate cause of Defendant's acts and omissions, Plaintiff sustained pain, suffering, and mental anguish to be proven at trial.
19. To date, Plaintiff has incurred medical expenses, expects to incur additional future medical expenses, in addition to lost wages and loss of earning capacity in an amount to be proven at trial which are all a direct and proximate result of Defendant's negligence.
20. By reason of the foregoing, Plaintiff is entitled to recover special and general damages from Defendants in an amount to be proven at trial.

NOTICE OF SERVICE OF DISCOVERY

21. Defendant is hereby notified that the following discovery requests are served upon him, attached to and along with this Summons and Complaint:
 - a. Plaintiff's First Interrogatories to Defendant;
 - b. Plaintiff's First Request for Production of Documents to Defendant;
 - c. Plaintiff's First Request for Admissions to Defendant.

PRAYER FOR RELIEF

WHEREFORE, Plaintiff prays for the following relief:

- a. That summons be issued requiring Defendant appear as provided by law to Answer this Complaint;
- b. That Plaintiff have a jury trial on all issues;
- c. That Plaintiff recover from Defendant the full value of past and future medical expenses and past and future lost wages endured by him since the time of Defendant's tortious acts and omissions in an amount to be proven at trial;
- d. That Plaintiff recover from Defendant damages for all components of the mental and physical pain

and suffering endured by him since the time of Defendant's tortious acts and omissions in an amount to be determined by the enlightened conscience of the jury;

- e. That all costs be cast against Defendant; and
- f. For such other and further relief as this Court shall deem just and appropriate.

This 14th day of February 2022.

CASTRO LAW, P.C.

/s/ Victor J. Ortiz

Fabian G. Rincon

Georgia Bar Number: 240956

Victor J. Ortiz

Georgia Bar Number: 628217

Yolanda McKenney

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ENTERED

June 16, 2023

Nathan Ochsner, Clerk

**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)
)
Debtors.	) (Jointly Administered)
)
	) Re: Docket No. 738

**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**

The above-captioned Debtors² having:

- a. on January 31, 2023 (the “Petition Date”), filed these chapter 11 cases (the “Chapter 11 Cases” or, individually, a “Chapter 11 Case”) by filing voluntary petitions in the United States Bankruptcy Court for the Southern District of Texas (the “Court”) for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”);
- b. continued to operate their business and manage their properties as debtors in possession in accordance with sections 1107(a) and 1108 of the Bankruptcy Code;
- c. on April 28, 2023, filed the *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. 442];
- d. on May 2, 2023, obtained entry of the *Order (I) Conditionally Approving the Disclosure Statement; (II) Approving the Solicitation and Notice Procedures; (III) Approving the Forms of Ballots and Notices in Connection Therewith; (IV) Approving the Combined Hearing Timeline; and (V) Granting Related Relief* [Docket No. 471] (the “Disclosure Statement Order”) conditionally approving the

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² All capitalized terms not otherwise defined in this Confirmation Order have the meanings ascribed to them in the Plan and Disclosure Statement

Disclosure Statement, solicitation procedures (the “Solicitation Procedures”), and related notices, forms, and ballots (collectively, the “Solicitation Packages”);

- e. caused the Solicitation Packages, the Plan and Disclosure Statement, and Combined Hearing on Disclosure Statement and Plan (the “Combined Hearing Notice”) (as further defined in the Disclosure Statement Order) and the deadline for objecting to confirmation of the Plan to be distributed beginning on May 8, 2023 (the “Solicitation Date”), in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”), as evidenced by, among other things, the *Affidavit of Service* (the “Affidavit of Service”) [Docket No. 629];
- f. on June 13, 2023, filed the *Certification of Jeffrey R. Miller with Respect to the Tabulation of Votes on the Debtors’ Second Amended Joint Chapter 11 Plan of Liquidation* [Docket No. 699] and on June 16, 2023, filed the *Amended Certification of Jeffrey R. Miller with Respect to the Tabulation of Votes on the Debtors’ Second Amended Joint Chapter 11 Plan of Liquidation* [Docket No. 729] (the “Final Voting Report”);
- g. on June 16, 2023, filed 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] (as amended, the “Disclosure Statement,” “Plan and Disclosure Statement” or “Plan”), a copy of which is attached hereto as **Exhibit A**; and

This Court having:

- a. entered the Disclosure Statement Order conditionally approving the Disclosure Statement on May 2, 2023;
- b. set May 26, 2023, at 4:00 p.m. (prevailing Central Time) as the deadline for voting on the Plan;
- c. set May 26, 2023, at 5:00 p.m. (prevailing Central Time) as the deadline for filing objections in opposition to the Disclosure Statement and Plan (the “Plan Objection Deadline”);
- d. set June 16, 2023, at 3:00 p.m. (prevailing Central Time) as the date and time for the commencement of the hearing on final approval of the Disclosure Statement and the Confirmation Hearing on the Plan (the “Confirmation Hearing”) in accordance with Bankruptcy Rules 3017 and 3018 and sections 1126, 1128, and 1129 of the Bankruptcy Code;
- e. reviewed the Plan, Disclosure Statement, the Final Voting Report, and all pleadings, exhibits, declarations, affidavits, statements, responses, and comments regarding the Disclosure Statement and confirmation of the Plan, including all objections, statements, and reservations of rights filed by parties in interest on the docket of these Chapter 11 Cases;

- f. held the Confirmation Hearing on June 16, 2023;
- g. heard the statements and arguments made by counsel in respect of confirmation of the Plan and final approval of the Disclosure Statement;
- h. considered all oral representations, live testimony, written direct testimony, exhibits, documents, filings and other evidence presented at the Confirmation Hearing;
- i. made rulings on the record at the Confirmation Hearing held on June 16, 2023;
- j. overruled any and all objections to the Disclosure Statement, the Plan, and to confirmation of the Plan, except as otherwise stated or indicated on the record, and all statements and reservations of rights not consensually resolved or withdrawn unless otherwise indicated; and

NOW, the Court having found that notice of the Confirmation Hearing and the opportunity for any party in interest to object to confirmation of the Plan and final approval of the Disclosure Statement have been adequate and appropriate as to all parties affected or to be affected by the Disclosure Statement and Plan and the transactions contemplated thereby, and the Bankruptcy Court having considered the record in these Chapter 11 Cases, the Final Voting Report, the compromises and settlements embodied in and contemplated by the Plan, the support of the Official Committee of Unsecured Creditors for the Plan, the arguments regarding confirmation of the Plan, the evidence regarding confirmation of the Plan, and the Confirmation Hearing having been held on June 16, 2023; after due deliberation, and based upon the additional findings of fact and conclusions of law on the record pursuant to Bankruptcy Rule 7052, which are incorporated herein, it is FOUND AND ORDERED THAT:

A. Jurisdiction and Venue

1. Venue in this Court was proper as of the Petition Date and continues to be proper under 28 U.S.C. §§ 1408 and 1409. Confirmation of the Plan is a core proceeding under 28 U.S.C. § 157(b)(2). The Court has subject matter jurisdiction over this matter under 28 U.S.C. § 1334. The Court has exclusive jurisdiction to determine whether the Plan complies with the applicable

provisions of the Bankruptcy Code and should be confirmed and to enter a final order with respect thereto.

B. Commencement of these Chapter 11 Cases

2. On the Petition Date, the Debtors commenced these Chapter 11 Cases. The Debtors have operated their business and managed their properties as debtors in possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases.

C. Appointment of Committee

3. On February 14, 2023, the United States Trustee for the Southern District of Texas (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to § 1102 of the Bankruptcy Code (the “Committee”) [Docket No. 99].

D. Burden of Proof—Confirmation of the Plan

4. The Debtors, as proponents of the Plan, have met their burden of proving the applicable elements of §§ 1129(a) and 1129(b) of the Bankruptcy Code by a preponderance of the evidence, which is the applicable evidentiary standard for confirmation of the Plan. In addition, and to the extent applicable, the Plan is confirmable under a clear and convincing evidentiary standard.

E. Notice

5. As evidenced by the Affidavit of Service and the Final Voting Report, the Debtors provided due, adequate, and sufficient notice of the Combined Plan and Disclosure Statement, the Confirmation Hearing Notice, and all of the other materials distributed by the Debtors in connection with the confirmation of the Plan in compliance with the Bankruptcy Rules, including Bankruptcy Rules 2002(b), 3017, 3019, 3020(b), the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Local Rules”), and the

procedures set forth in the Disclosure Statement Order. The Debtors provided due, adequate, and sufficient notice of the Plan Objection Deadline, the Confirmation Hearing, and any applicable bar dates and hearings described in the Disclosure Statement Order in compliance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Disclosure Statement Order.

F. Voting

6. Votes to accept and reject the Plan have been solicited and tabulated fairly, in good faith, and in a manner consistent with the Bankruptcy Code, the Bankruptcy Rules, and the orders of this Court. Class 1 is unimpaired, presumed to accept, and not entitled to vote on the Plan. Class 2 is Impaired under the Plan. Class 2 voted to accept the Plan. Class 3 is deemed to reject the Plan and, therefore, is not entitled to vote on the Plan.

G. Plan Supplements

7. On June 9, 2023 [Docket No. 689] and June 16, 2023 [Docket No. 733] the Debtors filed their Plan Supplement and Amended Plan Supplement (the “Plan Supplements”), respectively, with the Court. The Plan Supplements comply with the terms of the Plan. The Debtors provided good and proper notice of the filing in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Disclosure Statement Order, and the facts and circumstances of these Chapter 11 Cases. No other or further notice is or was required with respect to the Plan Supplements.

H. Modifications to the Plan.

8. Pursuant to § 1127 of the Bankruptcy Code, the modifications to the Plan described or set forth in this Confirmation Order constitute technical changes, changes with respect to particular Claims by agreement with Holders of such Claims, or modifications that do not otherwise materially and adversely affect or change the treatment of any other Claim or Interest. These modifications are consistent with the disclosures previously made pursuant to the Disclosure

Statement Order, and notice of these modifications was adequate and appropriate under the facts and circumstances of these Chapter 11 Cases.

9. In accordance with Bankruptcy Rule 2019, these modifications do not require additional disclosure under § 1125 of the Bankruptcy Code or the re-solicitation of votes under § 1126 of the Bankruptcy Code, and they do not require that Holders of Claims or Interests be afforded an opportunity to change previously cast acceptances or rejections of the Plan. The Plan, as modified, is properly before this Court, and all votes cast with respect to the Plan prior to such modifications shall be binding and shall apply to the Plan.

I. Approval of Disclosure Statement and Confirmation of the Plan

10. The Disclosure Statement is APPROVED on a final basis under Bankruptcy Code § 1125, and all objections, statements, and reservations of rights with respect to the Disclosure Statement are overruled.

11. The Plan, a copy of which is attached as **Exhibit A**, including the Plan Supplements, is confirmed pursuant to § 1129 of the Bankruptcy Code. The terms of the Plan are incorporated by reference into, and are an integral part of, this Confirmation Order.

12. Any resolution or disposition of objections to Confirmation explained or otherwise ruled upon by the Court on the record at the Confirmation Hearing is hereby incorporated by reference. All parties have had a full and fair opportunity to be heard on all issues raised by objections to confirmation of the Plan or approval of the Disclosure Statement. Any and all objections to the confirmation of the Plan or approval of the Disclosure Statement that have not been withdrawn or resolved as of the entry of this Confirmation Order are hereby overruled on their merits. All withdrawn objections are deemed withdrawn with prejudice.

13. The documents contained in the Plan Supplements and in the exhibits to the Plan are integral to the Plan and are approved by the Bankruptcy Court, and the Debtors are authorized

and directed to take all actions required or appropriate under the Plan and in all documents related to the Plan and the transactions contemplated thereby.

14. The appointment of the Plan Agent is approved in all respects and the Plan Agent is authorized to carry out his rights and duties as set forth in the Plan and in accordance with the Plan Agent Agreement. The Plan Agent Agreement is hereby approved in form and substance.

15. The appointment of the GUC Trustee is approved in all respects and the GUC Trustee is authorized to carry out his rights and duties as set forth in the Plan and in accordance with the GUC Trust Agreement. The GUC Trust Agreement is hereby approved in form and substance.

16. The terms of the Plan and any exhibits thereto, including any Plan Supplements, are incorporated herein by reference, and are an integral part of this Confirmation Order. The terms of the Plan, all exhibits thereto, and all other relevant and necessary documents shall be effective and binding as of the Effective Date (unless different date(s) is/are specified in the applicable foregoing documents, in which case the applicable terms shall be effective and binding on such date(s)) on the Debtors and any holder of a Claim or Interest, whether or not the Claim or Interest is impaired under the Plan and whether or not the holder of such Claim or Interest has accepted the Plan and any other party in interest. The failure to specifically include or refer to any particular article, section, or provision of the Plan, the exhibits thereto, or any related document in this Confirmation Order does not diminish or impair the effectiveness or enforceability of such article, section, or provision.

17. The compromises and settlements set forth in the Plan (including exhibits thereto) are approved and will be effective immediately and binding on all parties in interest on the

Effective Date (unless different date(s) is/are specified in the applicable foregoing documents, in which case the applicable terms shall be effective and binding on such date(s)).

18. On the Effective Date (unless different date(s) is/are specified in the applicable foregoing documents, in which case the applicable terms shall be effective and binding on such date(s)), the Wind-Down Debtors, the Plan Agent, and the GUC Trustee are authorized to consummate the Plan and the transactions contemplated thereby, including the distributions of cash and payment of fees contemplated thereby.

J. Assumption, Assignment and Rejection of Executory Contracts and Unexpired Leases

19. Pursuant to Article V of the Plan, each of the Debtors' Executory Contracts or Unexpired Leases shall be deemed automatically rejected on the Effective Date in accordance with the provisions of sections 365 and 1123 of the Bankruptcy Code as of the Effective Date unless any such Executory or Unexpired Lease: (1) has previously been assumed by the Debtors by Final Order of the Bankruptcy Court; (2) is listed on the schedule of Retained Contracts included in the Plan Supplement; or (3) is the subject of a motion to assume or reject pending as of the Effective Date.

20. Except as otherwise previously approved by an order of the Bankruptcy Court, entry of this Confirmation Order by the Bankruptcy Court shall constitute an order, pursuant to sections 365(a) and 1123 of the Bankruptcy Code, approving the assumptions and the rejections of such Executory Contracts and Unexpired Leases as set forth in the preceding paragraph. Unless otherwise indicated herein, assumptions and rejections of Executory Contracts and Unexpired Leases pursuant to this Plan shall be effective as of the Effective Date. Each Executory Contract or Unexpired Lease assumed pursuant to the Plan or by Bankruptcy Court order and not assigned to a third party on or before the Effective Date shall revert in the Estates and be rejected or fully

enforceable by the Plan Agent in accordance with its terms, except as such terms may have been modified by the provisions of this Plan or any order of the Bankruptcy Court authorizing its assumption pursuant to section 365 of the Bankruptcy Code; *provided* that if an assignment is pending as of the Effective Date, the Plan Agent shall be authorized to take any and all actions necessary to implement such assignment. Except as otherwise agreed to by the Debtors and the counterparty to an Executory Contract or Unexpired Lease, unless otherwise expressly assumed by the Debtors and assigned, any Executory Contract or Unexpired Lease that remains, as of the Effective Date, the subject of a pending notice of proposed or potential assumption and assignment issued in connection with any Sale Transaction, shall be deemed rejected as of such date to the extent (1) it is not included on a motion to assume or reject pending as of the Effective Date; or (2) it is not assumed and assigned to the applicable purchaser in connection with the Sale Transaction.

21. Unless otherwise provided by a Bankruptcy Court order, any proofs of Claim asserting Claims arising from the rejection of any Executory Contracts and Unexpired Leases pursuant to this Plan must be Filed with the Claims and Noticing Agent within thirty (30) days after the date of entry of an order of the Bankruptcy Court (including this Confirmation Order) approving such rejection or, if later, within thirty (30) days after the effective date of such rejection. Any claim arising from the rejection of Executory Contracts or Unexpired Leases that becomes an Allowed Claim is classified and shall be treated as a Class 2 General Unsecured Claim. Any proofs of Claim arising from the rejection of any Executory Contracts and Unexpired Leases that are not timely Filed shall be disallowed automatically, forever barred from assertion, and shall not be enforceable against the Debtors, the Estates, or against any Assets administered by the Plan Agent

or the GUC Trust without the need for any objection by those Persons or Entities or further notice to or action, order, or approval of the Bankruptcy Court.

K. Releases by the Debtors

22. The following releases by the Debtors in Article VIII.F.3. of the Plan is approved:

Pursuant to section 1123(b) of the Bankruptcy Code, for good and valuable consideration, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party is deemed to be hereby conclusively, absolutely, irrevocably, and forever released by each and all of the Debtors, the Wind-Down Debtors, and their Estates, in each case on behalf of themselves and their respective successors, assigns, and Representatives, and any and all other Entities who may purport to assert any Claim or Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all Claims, obligations, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, including any derivative claims, asserted or assertable on behalf of any of the Debtors, the Wind-Down Debtors, or their Estates, as applicable, whether known or unknown, foreseen or unforeseen, matured or unmatured, existing or hereinafter arising, in law, equity, contract, tort or otherwise, that the Debtors, the Wind-Down Debtors, or their Estates or Affiliates would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, a Debtor or other Entity, based on or relating to, or in any manner arising from, in whole or in part, the Debtors, the purchase, sale, or rescission of the purchase or sale of any security of the Debtors or the Wind-Down Debtors, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements between any Debtor and any Released Party, the Debtors' in- or out-of-court restructuring efforts, intercompany transactions, the Debtors' capital structure, management, ownership, or operation thereof, the Sale Transactions, the sale and marketing process, the Wind Down, the Chapter 11 Cases, and any successor cases, the formulation, preparation, dissemination, negotiation, filing, or consummation of the Disclosure Statement, the DIP Loan Documents, any Sale Transaction, the Plan (including, for the avoidance of doubt, the Plan Supplement), or any Sale Transaction, contract, instrument, release, or other agreement or document created or entered into in connection with the Disclosure Statement, or the Plan (including, for the avoidance of doubt, the Plan Supplement), the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of the Plan, including any Wind-Down Transactions, issuance or distribution of securities pursuant to the Plan, or the distribution of property under the Plan or any other related agreement or document (including any legal opinion requested by any Entity regarding any transaction, contract, instrument, document or other agreement contemplated by the Plan or the reliance by any Released Party on the Plan or the Confirmation Order in lieu of such legal opinion), or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date or relating to any of the foregoing. In addition to the foregoing, for

good and valuable consideration, the adequacy of which is hereby confirmed, on and after the Effective Date, each of the Debtors, the Wind-Down Debtors, and their Estates, in each case on behalf of themselves and their respective successors, assigns, and Representatives, are hereby deemed to have conclusively, absolutely, irrevocably, and forever released any and all Avoidance Actions.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the releases described in this Article VIII by the Debtors, which includes by reference each of the related provisions and definitions contained in the Plan, and further, shall constitute the Bankruptcy Court's finding that each release described in this Article VIII is: (1) in exchange for the good and valuable consideration provided by the Released Parties, (2) a good-faith settlement and compromise of such Claims; (3) in the best interests of the Debtors and all Holders of Claims and Interests; (4) fair, equitable, and reasonable; (5) given and made after due notice and opportunity for hearing; and (6) a bar to any of the Debtors or Wind-Down Debtors or their respective Estates asserting any claim, Cause of Action, or liability related thereto, of any kind whatsoever, against any of the Released Parties or their property.

Notwithstanding anything contained herein to the contrary (except for Article VIII.G, if applicable), the foregoing release does not release (i) any obligations of any party under the Plan or any document, instrument, or agreement executed to implement the Plan, (ii) any post-Effective Date obligations of any party or Entity under the Plan, the Confirmation Order, any Wind-Down Transactions, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan or any Claim or obligation arising under the Plan (iii) any obligations of any party under a Sale Transaction or any document, instrument, or agreement executed to implement a Sale Transaction, (iv) the rights of the Debtors with respect to any confidentiality provisions or covenants restricting competition in favor of the Debtors under any employment agreement with a current or former employee of the Debtors, or (v) the rights of Holders of Allowed Claims or Interests to receive distributions under the Plan.

For the avoidance of doubt, and notwithstanding anything to the contrary herein, the terms of the Settlement and the 9019 Order are not modified, amended, or affected by the releases under this Article VIII.F.3.

L. Releases by Releasing Parties

23. The following releases by Releasing Parties in Article VIII.F.4. of the Plan is approved:

In exchange for good and valuable consideration, the adequacy of which is hereby confirmed, on (i) the Settlement Effective Date and (ii) the Plan Effective Date, each Released Party is deemed to be hereby conclusively, absolutely, unconditionally, irrevocably, and forever released and discharged

by each of the Releasing Parties (including any successor trustee or other representative in the Chapter 11 Cases and any successor cases), in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Cause of Action owned by the Releasing Parties, directly or derivatively, by, through, for, or because of the foregoing Entities on behalf of the Releasing Parties, from any and all direct or derivative Claims and Causes of Action asserted on behalf of the Releasing Parties, whether known or unknown, foreseen or unforeseen, matured or unmatured, existing or hereafter arising, in law, equity, contract, tort or otherwise, that the Releasing Parties would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, a Releasing Party or other Entity, or that any Holder of any Claim against, or Interest in, a Releasing Party or other Entity could have asserted on behalf of the Releasing Party, based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the capital structure, management, ownership, or operation thereof), the assertion or enforcement of rights and remedies against the Debtors, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions, intercompany transactions between one or more of the Debtors and one or more of the Debtors or their affiliates, the Chapter 11 Cases and any successor cases, the formulation, preparation, dissemination, negotiation, or filing of the Disclosure Statement, the DIP Loan Documents, the Plan (including, for the avoidance of doubt, the Plan Supplement), Wind-Down Transaction, or any Sale Transaction, contract, instrument, release, or other agreement or document (including any legal opinion requested by any Entity regarding any transaction, contract, instrument, document or other agreement contemplated by the Plan or the reliance by any Released Party on the Plan or the Confirmation Order in lieu of such legal opinion) created or entered into in connection with the Disclosure Statement, the DIP Loan Documents, or the Plan, the Plan Supplement, the filing of the Chapter 11 Cases and any successor cases, the pursuit of Confirmation and the Settlement, the pursuit of Consummation, the administration and implementation of the Plan, including the issuance or distribution of Securities pursuant to the Plan or the distribution of property in a manner consistent with the Settlement, or upon any other act or omission, transaction, agreement, event, or other occurrence related or relating to any of the foregoing taking place on or before, in respect of the foregoing clause (i), the Settlement Effective Date, and, in respect of the foregoing clause (ii), the Plan Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any rights and remedies of any Holder of a Claim solely against any Debtor or its Estate, arising in the ordinary course of business prior to the Petition Date, including an administrative expense claim under section 503(b) of the Bankruptcy Code, to prosecute such Claim against the applicable Debtor and its Estate, and to defend any objection to such Claim; (b) any post-Plan Effective Date obligations of any party or Entity under the Plan, the Confirmation Order,

any Sale Transaction, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan or any Claim or obligation arising under the Plan, (c) any ordinary course obligations between the Debtors and Icahn Entities arising or to be performed on or after the Petition Date, including under that certain Transition Services Agreement dated as of December 31, 2021, (d) the Committee's right to appoint an entity to be charged with the objection, reconciliation, and distribution of the GUC Payment (as defined in the Settlement Term Sheet), or (e) any Claims or Causes of Action arising under the DIP Orders or DIP Facility.

M. Exculpation

24. The following exculpation of the Exculpated Parties in Article VIII.F.5. of the Plan is approved:

Except as expressly provided herein or in the Confirmation Order, no Exculpated Party shall have or incur liability for, and each Exculpated Party shall be released and exculpated from any and all Claims, Interests, obligations, rights, suits, damages, Cause of Action for any claim arising on or after the Petition Date through the Effective Date related to any act or omission in connection with, relating to, or arising out of the Chapter 11 Cases, including the DIP Orders, the Plan (including the Plan Supplement), the Disclosure Statement, the filing of the Chapter 11 Cases, the negotiation, formulation, preparation, dissemination, filing or Consummation of any Sale Transaction, contract, instrument, release, or other agreement or document created or entered into in connection with the Sale Transaction or the Plan, the pursuit of confirmation, Consummation, administration, and implementation of the Plan, including the issuance or distribution of securities pursuant to the Plan, or the distribution of property under the Plan or any other related agreement, the solicitation of votes on the Plan, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or after the Petition Date through the Effective Date related or relating to the foregoing, except for claims related to any act or omission that is determined in a Final Order to have constituted actual fraud, gross negligence, or willful misconduct but in all respects such Entities shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities pursuant to the Plan. The Exculpated Parties have, and upon completion of the Plan shall be deemed to have, participated in good faith and in compliance with the applicable laws with regard to the solicitation of votes and distribution of consideration pursuant to the Plan, and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan, or such distributions made pursuant to the Plan.

This exculpation shall be in addition to, and not in limitation of, all other releases, indemnities, exculpations, and any other applicable laws, rules, or regulations protecting such Exculpated Parties from liability. Notwithstanding anything to the contrary in the foregoing, the exculpation set forth in the Plan shall not be construed as exculpating any party or Entity from its post-Effective Date obligations under the Plan, any Sale Transaction, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan.

N. Injunction

25. The following injunction in Article VIII.F.6. of the Plan is approved:

Except as otherwise expressly provided in this Plan or for Distributions required to be paid or delivered pursuant to this Plan or the Confirmation Order, all Entities that have held, hold, or may hold Claims or Interests that have been released pursuant to this Plan to the maximum extent permitted under applicable law, permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Debtors, or the Released Parties: (a) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests; (b) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities on account of or in connection with or with respect to any such Claims or Interests; (c) creating, perfecting, or enforcing any Lien or encumbrance of any kind against such Entities or the property or the Estates of such Entities on account of or in connection with or with respect to any such Claims or Interests; (d) asserting any right of setoff, subrogation, or recoupment of any kind against any obligation due from such Entities or against the property of such Entities on account of or in connection with or with respect to any such Claims or Interests unless such Entity has timely asserted such setoff right in a document Filed with the Bankruptcy Court explicitly preserving such setoff, and notwithstanding an indication of a Claim or Interest or otherwise that such Entity asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; and (e) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests satisfied, settled, and released pursuant to this Plan.

Upon entry of the Confirmation Order, all Holders of Claims and Interests and their respective current and former employees, agents, officers, directors, principals, and direct and indirect Affiliates shall be enjoined from taking any actions to interfere with the implementation or Consummation of the Plan. Each Holder of an Allowed Claim, by accepting, or being eligible to accept, distributions under the Plan, shall be deemed to have consented to the injunction provisions set forth in this Article VIII.F.6.

O. Gatekeeper Provision

26. The following gatekeeper provision in Article VIII.F.7 of the Plan is approved:

No party may commence, continue, amend, or otherwise pursue, join in, or otherwise support any other party commencing, continuing, amending, or pursuing, a Claim, Cause of Action, or Covered Claim of any kind against any Released Party, or the Plan Agent, in each case that arose or arises from or is reasonably likely to relate to any act or omission (a) in connection with, (b) relating to, or (c) arising out of a Claim, Cause of Action, or Covered Claim against, in the case of each of (a) – (c) any Debtor or any of the Estates, as applicable, subject to Articles VIII.C.3, VIII.C.4, VIII.C.5, or VIII.C.6, in each case without first (i) requesting a determination from the Bankruptcy Court, after notice to all affected parties and a hearing, that such claim or cause of action represents a colorable claim against a Released Party and is not a claim that the Debtors released under the Plan, which request (x) must attach the complaint or petition proposed to be filed by the requesting party and (y) include a proposed attorney fee reserve, subject to court modification, that will be deposited to the Bankruptcy Court’s registry to indemnify the Released Party or Parties, and/or Plan Agent Trustee named in the complaint or petition attached to the request, as applicable, against costs associated with the successful defense of any claim that is allowed to proceed and (ii) obtaining from the Bankruptcy Court specific authorization for such party to bring such claim or cause of action against any such Released Party. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any claims or causes of action not explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by applicable law.

No party may assert a claim on any basis against the GUC Trust, the GUC Trustee or any of their professionals, agents, or representatives (collectively, the “GUC Trust Parties”) arising out of or related to their roles, either prior to or after the Effective Date, in these cases without first seeking authority from the Bankruptcy Court in each case without first (i) requesting a determination from the Bankruptcy Court, after notice to all affected parties and a hearing, that such claim or cause of action represents a colorable claim against the GUC Trust Parties and is not a claim that was released under the Plan, which request (x) must attach the complaint or petition proposed to be filed by the requesting party and (y) include a proposed attorney fee reserve, subject to court modification, that will be deposited to the Bankruptcy Court’s registry to indemnify the GUC Trust Parties named in the complaint or petition attached to the request, as applicable, against costs associated with the successful defense of any claim that is allowed to proceed and (ii) obtaining from the Bankruptcy Court specific authorization for such party to bring such claim or cause of action against any such GUC Trust Party. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any claims or causes of action not

explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by applicable law.

27. The Plan Agent and the GUC Trustee are hereby deemed officers of the court appointed as fiduciaries and representatives of the Debtors, the Wind-Down Debtors, the Post-Effective Date Estates, and the GUC Trust, as applicable, in order to implement the terms of the Plan, and as such are granted the protections of, inter alia, the Barton Doctrine. *Barton v. Barbour*, 104 U.S. 126 (1881); and *In Matter of Foster*, No. 22-10310, 2023 WL 20872 (5th Cir. Jan. 3, 2023).

28. The Bankruptcy Court shall retain jurisdiction over the Wind-Down Debtors, the Plan Agent Agreement, the Plan Agent, the GUC Trust, the GUC Trust Agreement and the GUC Trustee, to the fullest extent of the law, for the duration of the existence of each of the Wind-Down Debtors and the GUC Trust; and the Plan Agent and/or the GUC Trustee may seek relief from the Court on any matter deemed reasonable, to aid in the administration of the Wind-Down Debtors (including the Wind-Down Transactions), and the GUC Trust, as applicable. Nothing in this paragraph O shall be deemed a waiver of any party's rights to oppose such relief.

P. Implementation of Other Necessary Documents and Agreements

29. The Debtors, the Wind-Down Debtors, the Plan Agent, the Committee, and the GUC Trustee, as applicable, are authorized, without further notice to, or action, order or approval of this Court or any other person, to execute and deliver all agreements, documents, instruments and certificates relating to such documents and agreements and to perform their obligations thereunder, including, without limitation, to pay all fees, costs and expenses thereunder in accordance with the Plan. The terms and conditions of such documents and agreements are

reaffirmed or approved, as applicable, and shall, upon completion of documentation and execution, be valid, binding and enforceable.

Q. No Action Required

30. Under § 1142(b) of the Bankruptcy Code and applicable nonbankruptcy law, no action of the Debtors' directors or the GUC Trust is required to authorize the Debtors or the GUC Trust, as applicable, to enter into, execute, deliver, file, adopt, amend, restate, consummate, or effectuate, as the case may be, the Plan and any contract, instrument, or other document to be executed, delivered, adopted, or amended in connection with the implementation of the Plan.

R. Enforceability of Plan Documents

31. Pursuant to §§ 1123(a) and 1142(a) of the Bankruptcy Code and the provisions of this Confirmation Order, the Plan and all Plan Supplements (and associated documents) shall apply and be enforceable notwithstanding any otherwise applicable bankruptcy law.

S. Preservation of Causes of Action

32. Except as provided in the Plan or in any contract, instrument, release or other agreement entered into or delivered in connection with the Plan, in accordance with § 1123(b) of the Bankruptcy Code, the Debtors, Plan Agent, or GUC Trustee, as applicable, will retain and may enforce any claims, demands, rights and causes of action that any Estate may hold against any person or entity to the extent not released under the Plan, this Confirmation Order, or otherwise, including the Avoidance Actions. The Debtors, Plan Agent, or GUC Trustee, as applicable, may pursue any such retained claims, demands, rights or causes of action, as appropriate, in accordance with the best interests of the Wind-Down Debtors or GUC Trust, as applicable. Except as otherwise provided in the Plan or herein, in accordance with and subject to any applicable law, the Debtors' inclusion or failure to include any right of action or claim on Exhibit B of the Plan Supplement [Doc. No. 689] shall not be deemed an admission, denial or waiver of any claims,

demands, rights or causes of action that the Debtors or the Estates may hold against any Entity. The Debtors intend to preserve all such Claims, demands, Rights of Action and Causes of Action.

T. Waiver of 14-Day Stay

33. Notwithstanding Bankruptcy Rule 3020(e), the terms and conditions of this Confirmation Order will be effective and enforceable immediately upon its entry, and not subject to any stay.

U. Provisions Related to Specific Parties

34. Texas Comptroller: Notwithstanding anything else to the contrary in the Plan or this Confirmation Order, the following provisions will govern the treatment of the claims of the Texas Comptroller (the "Texas Comptroller"): (1) nothing provided in the Plan or this Confirmation Order shall affect or impair any statutory or common law setoff rights of the Texas Comptroller in accordance with 11 U.S.C. § 553; (2) the Texas Comptroller shall not be a Releasing Party and nothing provided in the Plan or this Confirmation Order shall affect or impair any rights of the Texas Comptroller to pursue any non-Debtor third parties for tax debts or claims; (3) nothing provided in the Plan or this Confirmation Order shall be construed to preclude the payment of interest on the Texas Comptroller's allowed priority tax claims, if any, to the extent such interest is allowable pursuant to the Bankruptcy Code; (4) to the extent that interest is payable with respect to any administrative expense, priority, or secured tax claim of the Comptroller, the rate of such interest shall be agreed by the Debtors and the Texas Comptroller or determined by the Bankruptcy Court, and nothing in this Confirmation Order or the Plan shall affect or impair any party's arguments on the appropriate rate of interest; (5) nothing provided in the Plan or this Confirmation Order shall be construed to preclude the payment of interest on the Texas Comptroller's administrative expense tax claims, if any, to the extent such interest is allowable pursuant to the Bankruptcy Code; and (6) the Texas Comptroller may seek payment of

administrative expense claims by timely filing a proof of claim form, rather than an application for payment of administrative expenses, in compliance with the applicable administrative expense bar date. In no event shall the Texas Comptroller be paid in a payment schedule that extends past sixty (60) months of the Debtors' bankruptcy petition date.

35. Texas Taxing Authorities.³ Notwithstanding anything to the contrary in the Plan or this Confirmation Order, the Allowed 2022 and prior year claims of the Texas Taxing Authorities (the "Texas Tax Claims") shall be paid in full on the Effective Date, or as soon as practical after such claims are Allowed, together with applicable interest to the extent Allowed by the Bankruptcy Code. The Texas Taxing Authorities' lien priority, if any, shall be retained against property of the Estate (including all related sale proceeds to the extent specified in the applicable sale order) in accordance with applicable state law, until such time as the Texas Tax Claims are paid in full. To the extent the Texas Tax Claims are secured by senior secured liens attached to sale proceeds from any property sold pursuant to a sale order in this case (the "Sale Proceeds"), no applicable Sale Proceeds shall be distributed to any other creditor without first establishing a reserve account for the payment of the Texas Tax Claims or by further order of this Court, duly noticed to the Texas Taxing Authorities. The Texas Tax Claims shall include all accrued interest properly charged under applicable non-bankruptcy law through the date of payment, to the extent the Texas Tax Code provides for interest with respect to any portion of the Texas Taxing Authority

³ The "Texas Taxing Authorities" means collectively, the City of El Paso, the City of Mesquite, Dallas County, Fort Bend County WCID #2, Fort Bend County, Galveston County, Harris County, Irving Independent School District, Tarrant County, Texas City Independent School District, Richardson Independent School District, Plano Independent School District, Pasadena Independent School District, City of Houston, Clear Creek Independent School District, Dickinson Independent School District, Brazoria County, City of Pearland, Brazoria County Drainage District #4, Brazoria County Special Road & Bridge Fund, Pearland Independent School District, Wichita Falls City, Wichita Falls Independent School District, Wichita County, City of Vernon, Wilbarger General Hospital, Vernon College, Vernon Independent School District, Lubbock Central Appraisal District, Dallam County Appraisal District, Dallam County, Stephens County, Collin County, and Collin County Tax Assessor.

Claims and Allowed in accordance with the Bankruptcy Code. Payment for the 2023 Tax Claims shall be made in the ordinary course of business when due. All rights and defenses of the Debtors and the Reorganized Debtors under non-bankruptcy law are reserved and preserved with respect to such Texas Tax Claims. The Texas Taxing Authorities may amend the Texas Tax Claims after the Effective Date to reflect the final tax amounts for the 2023 taxes without having to receive prior authorization to do so. The Plan Agent shall have 180 days from the Effective Date to object to the Texas Tax Claims which may be extended by agreement of the parties (email agreement being sufficient) without the need to obtain a Court order.

36. Opt-Outs. For the avoidance of doubt, the following parties opt out of the releases provided in Article VIII.F of the Plan and are not a Releasing Party: the United States, Continental Battery Company, Epicor Software Corporation, Icon Management I LLC, MANN + HUMMEL Filtration Technologies US LLC, the Chubb Companies, and Safety National Casualty Corporation.

37. Claim of BBB Industries, LLC. Pursuant to the terms and conditions of the Plan, Plan Agent Agreement, GUC Trust Agreement, and this Confirmation Order, the Plan Agent and GUC Trustee shall use good faith efforts to reconcile and administer all claims of BBB Industries, LLC, including any Claim under section 503(b)(9) of the Bankruptcy Code and any General Unsecured Claim, by not later than 90 days after the Effective Date.

38. Safety National Casualty Corporation. Pursuant to Federal Rule of Bankruptcy 9001(5), the Plan Agent shall be designated as the person authorized to act on behalf of the Debtors (or, after the Effective Date, the Wind-Down Debtors) in defense of any claim, proceeding, or suit against the Debtors for the purpose of liquidating the claim to seek to collect against the Safety National Insurance Policies. The Plan Agent shall be further authorized to assist in the defense of

such claims including by, though not limited to, providing documents and information required in the defense of any claims, proceeding, or suit, and signing interrogatory answers and other discovery responses. The Plan Agent shall be authorized to execute such discovery materials based upon knowledge and information gained from the review of documents or other information in the Plan Agent's possession “to the best of the Plan Agent’s knowledge, information and belief” and not based on personal knowledge of the Plan Agent. The intent of this paragraph is to provide adequate provisions of the Debtors’ defense obligations under the Safety National Insurance Policies, and nothing in this paragraph shall alter, modify, amend, impair or prejudice the legal, equitable or contractual rights, obligations, and defenses of the Debtors (or, after the Effective Date, the Wind-Down Debtors) or Safety National under the Safety National Insurance Policies.

39. Element Fleet Corporation. Element Fleet Corporation (as successor in interest to Element Vehicle Management Services, LLC), on its own behalf, and as servicer to D.L. Peterson Trust (collectively, “Element Fleet”) filed a limited objection to confirmation of the Plan at Docket No. 619. IEH Auto Parts LLC (“IEH”) and Element Fleet are parties to: (i) the Letter of Intent for Lease dated July 16, 2015 and the attached Motor Vehicle Fleet Open-End Lease Agreement Lease No(s). 3585 (together with any and all amendments, the “Vehicle Lease”), (ii) the Master Services Agreement dated as of October 28, 2020 (together with any and all amendments, the “MSA”), and (iii) a trade agreement (the “Trade Agreement”) entered into pursuant to the authority provided to the Debtors by this Court’s *Order (I) Authorizing the Debtors to Pay Certain Prepetition Trade Claims, (II) Confirming Administrative Expense Priority of Outstanding Purchase Orders, and (III) Granting Related Relief* entered on February 1, 2023 [Docket No. 42]. Pursuant to confirmation of the Plan and effective as of the entry of this Order, Debtors reject the Vehicle Lease and the MSA under and pursuant to Sections 365, 1123 and 1129 of the

Bankruptcy Code. Debtors' rejection of the Vehicle Lease and the MSA shall be irrevocable. Upon entry of this Order, Element Fleet shall be entitled to (i) discontinue all services under the MSA, (ii) obtain possession of the vehicles subject to the Vehicle Lease (the "Leased Vehicles") in accordance with the terms and conditions of the Vehicle Lease, including by accepting the surrender of Leased Vehicles from the Debtors and/or by repossession of Leased Vehicles, and (iii) dispose of the Leased Vehicles only and apply the proceeds of disposition of the Leased Vehicles in accordance with the terms and conditions of the Vehicle Lease; and Debtors and any buyers of Debtors' assets or locations at which any of the Leased Vehicles are located shall reasonably cooperate with Element Fleet with respect to the surrender and/or repossession and disposition of the Leased Vehicles. With respect to the Trade Agreement, Debtors and Element Fleet agree that it is not an executory contract that is subject to either assumption or rejection and the Trade Agreement is not being assumed or rejected by confirmation of the Plan. For the avoidance of doubt, (A) Element Fleet shall not be entitled to the relief described in subsections (ii) and (iii) above with respect to any vehicles other than the Leased Vehicles. Debtors and Element Fleet each fully reserve their rights with respect to the effectuation of transfer of any Leased Vehicles in connection with the Debtors' asset sales approved pursuant to the Court's orders appearing at Docket Nos. 585, 586, 604 (the "Asset Sales"). Debtors and Element Fleet each agree to work together post-confirmation in good faith to effectuate the disposition of Leased Vehicles in accordance with the Vehicle Lease and the Asset Sales.

40. F&D Surety Bond Obligations. Notwithstanding any other provisions of the Plan, this Confirmation Order or any other order of the Bankruptcy Court, on the Effective Date, all rights and obligations of any party related to (i) the Debtors' current surety bonds issued by Fidelity and Deposit Company of Maryland ("F&D") and collectively, the "F&D Bonds") and maintained

in the ordinary course of business; (ii) any surety payment and indemnity agreements, setting forth F&D's rights against the Debtors, and the Debtors' obligations, among other things, to pay, indemnify and hold F&D harmless from any loss, cost, or expense that F&D may incur, in each case, on account of the issuance of any F&D Bonds on behalf of the Debtors; (iii) any F&D collateral; (iv) collateral agreements governing collateral, if any, in connection with the Debtors' F&D Bonds; and/or (v) ordinary course premium payments to F&D for the Debtors' F&D Bonds and in connection with enforcement of any obligations under the General Indemnity Agreement ("F&D Surety Bond Obligations") shall be reaffirmed and ratified by the applicable Reorganized Debtors and continue in full force and effect and are not discharged, enjoined, impaired or released by the Plan in any way. On the Effective Date, all liens and security interests, if any, granted pursuant to or in connection with the F&D Surety Bond Obligations shall be valid, binding, perfected, enforceable liens and security interests to the same extent, validity, and priority as existed prior to the Petition Date, and shall not be enjoined or subject to discharge, impairment, release, avoidance, recharacterization, or subordination under any applicable law, the Plan, or this Order. For the avoidance of doubt, nothing in the Plan, this Confirmation Order or other agreements between the Debtors and third parties, including, without limitation, any exculpation, release, injunction, exclusions and discharge provision of the Plan, including, without limitation, any of those provisions contained in Article VIII.F of the Plan, shall bar, alter, limit, impair, release or modify or enjoin any F&D Surety Bond Obligations. F&D is deemed to have opted out of any release, exculpation and injunction provisions of the Plan that apply or could be interpreted to apply to F&D, its rights or claims in any respect, and are otherwise not Releasing Parties under the Plan. The F&D Surety Bond Obligations related thereto shall be treated by the Wind-Down Debtors and F&D in the ordinary course of business as if the Chapter 11 Cases had not been

commenced; and in furtherance thereof, in the event that any of the F&D Surety Bond Obligations cease to be in effect upon the Effective Date for reasons other than their expiration or termination in accordance with the terms of the applicable agreements, the Wind-Down Debtors and F&D shall execute the documents that are necessary to reinstitute such F&D Surety Bond Obligations, including, without limitation, the indemnity obligations thereunder, as such F&D Surety Bond Obligations were in effect immediately prior to the Effective Date; provided, however, that nothing in the foregoing shall be deemed to alter, limit, modify or expand any such F&D Surety Bond Obligations. For the avoidance of any doubt, with a reservation of rights to all parties, and only to the extent applicable under law, any agreements related to the F&D Surety Bonds are assumed by the Debtors and the Wind-Down Debtors pursuant to section 365 of the Bankruptcy Code upon the Effective Date. Nothing in the Plan or this paragraph shall affect in any way F&D's rights against any non-Debtor, or any non-Debtor's rights against F&D, including under the F&D Surety Bonds or with regard to the Surety Bond Obligations. Nothing in the Plan or this paragraph shall affect in any way any F&D's rights against any third parties. Nothing in the Plan, Confirmation Order or any other order of the Bankruptcy Court shall require F&D or any of its affiliates to issue new or replacement surety bonds to the Wind-Down Debtors.

41. Fisher and Parts Authority. Fisher Auto Parts, Inc. ("Fisher") and Clutch Acquisition LLC ("Parts Authority") made deposits into a third party escrow account in connection with their joint bid for certain of the Debtors' assets in the Chapter 11 Cases (the "Deposits"). As of the date of this Order, the Deposits are still in escrow being held by the Debtors' designated escrow agent. The Debtors, Fisher, and Parts Authority reserve all rights with respect to the Deposits and, notwithstanding anything herein or in the Plan to the contrary, no right or claim of the Debtors, Fisher, or Parts Authority relating to or in connection with the Deposits shall be

deemed to be altered, modified, or waived by the Plan or this Order. Notwithstanding anything herein or in the Plan to the contrary, the Deposits are not and shall not be deemed to be property of the Debtors' estates or property to be disbursed or otherwise used to effectuate the Plan. Any disbursements shall be subject to further Court Order.

42. Property Works. The Debtors and Property Works agree that the total Cure Amount due through June 30, 2023 is \$38,825.80.

V. Controlling Documents

43. In the event of any inconsistency among the Plan and Disclosure Statement or any exhibit or schedule hereto, the terms of the Plan and Disclosure Statement shall control in all respects. In the event of any inconsistency between the Plan and Disclosure Statement and any document or agreement included in the Plan Supplement, the Plan Supplement document or agreement shall control. In the event of any inconsistency among the Plan and Disclosure Statement or any document or agreement included in the Plan Supplement and this Confirmation Order, this Confirmation Order shall control; *provided, however*, that notwithstanding the forgoing, the Settlement as approved by the 9019 Order shall govern the rights and obligations of the settlement parties thereto.

Signed: June 16, 2023



Christopher Lopez
United States Bankruptcy Judge

Exhibit A to the Confirmation Order

Plan

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)
)	
Debtors.	)	(Jointly Administered)
)	

**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**

Matthew D. Cavanaugh (T Bar No. 24062656)
 Veronica A. Polnick (T Bar No. 24079148)
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Trustee and Debtor in Possession

Trustee and Debtor in Possession

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

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TABLE OF EXHIBITS

Exhibit A	Liquidation Analysis
Exhibit B	9019 Order with attachments

INTRODUCTION AND DISCLAIMERS

IEH Auto Parts Holding LLC and the above-captioned debtors and debtors in possession (collectively, the “Debtors” or “Auto Plus”), propose the following Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC, et al., (this “Disclosure Statement,” “Plan and Disclosure Statement,” or “Plan”) for the resolution of the outstanding Claims against, and Interests in, the Debtors pursuant to chapter 11 of the Bankruptcy Code. The Debtors are the proponents of this Plan within the meaning of section 1129 of the Bankruptcy Code. Other agreements and documents supplement this Plan and have been, or will be, Filed with the Bankruptcy Court. These supplemental agreements and documents are referenced in this Plan and Disclosure Statement and will be available for review prior to the Voting Deadline.

The Plan is a liquidating plan. The Debtors are selling substantially all of their Assets.

This Plan and Disclosure Statement contain certain statutory provisions, describes certain events in these Chapter 11 Cases and certain documents related to the Plan and Disclosure Statement that may be attached and are incorporated by reference. Although the Debtors believe that this information is fair and accurate, this information is qualified in its entirety to the extent that it does not set forth the entire text of such documents or statutory provisions or every detail of such events. The information contained herein or attached hereto is made only as of the date of this Plan and Disclosure Statement. There can be no assurances that the statements contained herein will be correct at any time after this date.

This Plan and Disclosure Statement was prepared in accordance with sections 1123 and 1125 of the Bankruptcy Code and Bankruptcy Rule 3016 and not necessarily in accordance with federal or state securities laws or other nonbankruptcy laws. This Plan and Disclosure Statement has not been approved or disapproved by the United States Securities and Exchange Commission (the “SEC”), any state securities commission or any securities exchange or association, nor has the SEC, any state securities commission or any securities exchange or association passed upon the accuracy or adequacy of the statements contained herein. No other governmental or other regulatory agency approvals have been obtained as of the date of the mailing of this Plan and Disclosure Statement.

The Debtors submit the Disclosure Statement, as may be amended from time to time, under section 1125 of the Bankruptcy Code and Bankruptcy Rule 3016, to all of the Debtors’ known creditors and Interest Holders entitled to vote on the Plan.

The purpose of this Disclosure Statement is to provide adequate information to enable all Holders of Claims and/or Interests who are entitled to vote on the Plan to arrive at a reasonably informed decision in exercising their respective right to vote on the Plan.

This Disclosure Statement is not intended to replace a careful review and analysis of the Plan, including the specific treatment of Claims and Interests under the Plan. It is submitted as an aid and supplement to your review of the Plan and to explain the terms of the Plan. Every effort has been made to fairly summarize the Plan and to inform Holders of Claims and Interests how various aspects of the Plan affect their respective positions. If any questions arise, the Debtors urge you to contact the Debtors’ counsel. These attorneys will attempt to resolve your questions. You are also encouraged to consult with your own counsel. Counsel for the Debtors are likewise available to answer any questions that your counsel may have regarding the Plan and Disclosure Statement.

In preparing this Plan and Disclosure Statement, the Debtors relied on financial data derived from their books and records or that was otherwise made available to them at the time of such preparation and on various assumptions regarding the Debtors’ businesses. Although the Debtors believe that such financial information fairly reflects the financial condition of the Debtors as of the date hereof, and that the assumptions regarding future events reflect reasonable business judgments, no representations or warranties are made as to the accuracy of the financial information contained herein or assumptions regarding the Debtors’ businesses and their future results and operations. Except where specifically noted, the financial information contained in this Plan and Disclosure Statement and in its exhibits has not been audited by a certified public accountant and has not been prepared in accordance with generally accepted accounting principles in the United States or any other jurisdiction.

This Plan and Disclosure Statement does not constitute, and may not be construed as, an admission of fact, liability, stipulation or waiver. A party with standing may object to Claims after the Confirmation or Effective Date of the Plan irrespective of whether this Plan and Disclosure Statement identifies any such objections to Claims.

The Debtors are making the statements and providing the financial information contained in this Plan and Disclosure Statement as of the date hereof, unless otherwise specifically noted. Although the Debtors may update the information in this Plan and Disclosure Statement, the Debtors do not have an affirmative duty to do so, and expressly disclaim any duty to publicly update any forward-looking statements, whether as a result of new information, future events or otherwise. Holders of Claims and Interests reviewing this Disclosure Statement should not infer that, at the time of their review, the facts set forth herein have not changed since this Disclosure Statement was filed. Information contained herein is subject to completion or amendment. The Debtors reserve the right to File an amended Plan and Disclosure Statement.

Confirmation and effectiveness of the Plan are subject to certain material conditions precedent described in Article VIII. There is no assurance that the Plan will be confirmed or, if confirmed, that such material conditions precedent will be satisfied or waived. You are encouraged to read this Plan and Disclosure Statement in its entirety, including, but not limited to Article II, entitled “Plan-Related Risk Factors,” before submitting your Ballot to vote to accept or reject the Plan.

The Debtors have not authorized any entity to give any information about, or concerning, the Plan and Disclosure Statement other than that which is contained in this Plan and Disclosure Statement. The Debtors have not authorized any representations concerning the Debtors or the value of their property other than as set forth in this Plan and Disclosure Statement.

If the Plan is confirmed by the Bankruptcy Court and the Effective Date occurs, all Holders of Claims and Interests (including those Holders of Claims or Interests who are not entitled to vote on the Plan) will be bound by the terms of the Plan and any transactions contemplated thereby.

The contents of this Plan and Disclosure Statement should not be construed as legal, business, or tax advice. Each Holder of Claims or Interests should consult his, her, or its own legal counsel and accountant as to legal, tax and other matters concerning his, her, or its Claim or Interest. This Plan and Disclosure Statement may not be relied upon for any purpose other than to determine how to vote on the Plan or object to confirmation of the Plan.

Nothing contained herein shall constitute an admission of any fact or liability by any party or be deemed evidence of the tax or other legal effects of the Plan on the Debtors or on Holders of Claims or Interests.

The Debtors and the Committee do not confirm the Plan and recommend all Holders of Claims entitled to vote on the Plan to vote to accept the Plan.

THE SOLICITATION

This Plan and Disclosure Statement is submitted by the Debtors to be used in connection with the solicitation of votes on the Plan and to describe the terms of the liquidation of the Debtors.

The Debtors requested that the Bankruptcy Court hold a hearing on conditional approval of this Plan and Disclosure Statement to determine whether this Disclosure Statement contains “adequate information” in accordance with section 1125.¹ The Bankruptcy Court entered an order conditionally approving the Disclosure Statement on May 2, 2023 Docket No. 474 . Pursuant to 1125(a)(1), “adequate information” is defined as “information of a kind, and in sufficient detail, as far as reasonably practicable in light of the nature and history of the debtor and the condition of the debtor’s books and records . . . that would enable such a hypothetical investor of the relevant class to make an informed judgment about the plan . . .” All Holders of Claims and Interests are encouraged to read and carefully consider this Plan and Disclosure Statement in its entirety before voting to accept or reject the Plan.

In making a decision to accept or reject the Plan, each Holder of a Claim or Interest must rely on its own examination of the Debtors as described in this Plan and Disclosure Statement, including the merits and risks involved; thus, this Plan and Disclosure Statement shall not be construed to be providing any legal, business, financial or tax advice. Each Holder of a Claim or Interest should consult with his, her, or its own legal, business, financial and tax advisors as to any such matters concerning the solicitation, the Plan, or the transactions contemplated thereby. Additionally, Confirmation and Consummation of the Plan are subject to conditions precedent that could lead to delays in Consummation of the Plan. There can be no assurance that each of these conditions precedent will be

¹ All citations to “§” and “section” references the applicable section of the Bankruptcy Code.

satisfied or waived or that the Plan will be consummated. Even after the Effective Date, distributions under the Plan may be subject to delay so that disputed Claims can be resolved.

A hearing to consider the final approval of the Disclosure Statement and confirmation of the Plan is scheduled for **une , 202** , at **00 .m. evailin Cent al Time** (the “Confirmation Hearing”).

Objections to the final approval of the Disclosure Statement or objections to Confirmation of the Plan must be in writing and must be filed with the Clerk of the Bankruptcy Court and served on the Notice Parties to ensure receipt by them on or before **00 .m. evailin Cent al Time on May 2 , 202** . Bankruptcy Rule 3007 governs the form of any such objection.

An e to Commonly A ed ue tion

What i cha te an u tcy

Chapter 11 is the principal reorganization chapter of the Bankruptcy Code that allows financially distressed businesses to reorganize their debts or to liquidate their Assets in a controlled fashion. The commencement of a chapter 11 case creates an “estate” containing all of the legal and equitable interests of the debtor in property as of the date the bankruptcy case is filed. During a chapter 11 bankruptcy case, the debtors remain in possession of their Assets unless the Bankruptcy Court orders the appointment of a trustee. No trustee has been appointed in the Debtors’ cases. The Plan is being proposed by the Debtors. The Debtors worked to propose a plan of liquidation in an effort to minimize the overall administrative costs associated with these bankruptcy cases and maximize value to creditors and Interest Holders.

Ho do I dete mine ho my Claim o Inte e ti cla ified

To determine the classification of your Claim or Interest, you must determine the nature of your Claim or Interest. Under the Plan, Claims and Interests are classified into a series of Classes. The pertinent articles and sections of the Plan and Disclosure Statement disclose, among other things, the treatment that each Class of Claims or Interests will receive if the Plan is confirmed.

Ho do I dete mine hat I am li ely to ecove on account of my Claim o Inte e t

After you determine the classification of your Claim or Interest, you can determine the likelihood and range of potential recovery with respect to your Claim or Interest by referring generally to the discussions of potential Assets and the liquidation analysis attached hereto as **E hi it** , as well as to Article III, Article VII, and Article II.

What i nece a y to confi m the Plan

Under applicable provisions of the Bankruptcy Code, Confirmation of the Plan requires that, among other things, at least one Class of impaired Claims or Interests vote to accept the Plan. Acceptance by a Class of Claims or Interests means that at least two-thirds in the total dollar amount and more than one-half in number of the Allowed Claims or Interests actually voting in the class vote in favor of the Plan. Because only those claims or interests who vote on a plan will be counted for purposes of determining acceptance or rejection of a plan by an impaired class, a plan can be approved with the affirmative vote of members of an impaired class who own less than two-thirds in amount and one-half in number of the claims/interests. Besides acceptance of the Plan by each Class of Impaired creditors or Interests, the Bankruptcy Court also must find that the Plan meets a number of statutory tests before it may confirm the Plan. These requirements and statutory tests generally are designed to protect the Interests of Holders of Impaired Claims or Interests who do not vote to accept the Plan but who will nonetheless be bound by the Plan’s provisions if the Bankruptcy Court confirms the Plan.

If one or more Classes vote to reject the Plan, the Debtors may still request that the Bankruptcy Court confirm the Plan under 1129(b) of the Bankruptcy Code. To confirm a plan not accepted by all classes, the Debtors must demonstrate that the Plan does not discriminate unfairly, and is fair and equitable with respect to each Class of Claims or Interests that is Impaired under, and that has not accepted, the Plan. This method of confirming a plan is commonly

called a “cramdown.” In addition to the statutory requirements imposed by the Bankruptcy Code, the Plan itself also provides for certain conditions that must be satisfied as conditions to Confirmation.

I the e a Committee in thi ca e

Yes. An official committee of unsecured creditors was appointed on February 14, 2023 Docket No. 99 . The Committee is represented by the law firm of Kane Russell Coleman Logan PC.

When i the deadline fo etu nin my Ballot

The Bankruptcy Court directed that, to be counted for voting purposes, your Ballot must be received by the designated claims and noticing agent, Kurtzman Carson Consultants LLC (“KCC”) by **4 00 .m. eavailn Cent al Time on May 2 , 202 .**

It i im o tant that all Im ai ed c edito and Inte e t Holde vote on the Plan. The De to elieve that the Plan ovide the e t o i le ecove y to c edito and Inte e t Holde . The De to the efo e elieve that acce tance of the Plan i in the e t inte e t of c edito and Inte e t Holde and ecommnd that all Im ai ed c edito and Inte e t Holde vote to acce t the Plan.

If you would like to obtain copies of this Plan and Disclosure Statement or any of the documents attached or referenced herein, or have questions about the solicitation and voting process or these Chapter 11 Cases generally, please contact KCC, by either (a) visiting the Document Website at <https://www.kccllc.net/autoplus> or (b) calling (888) 802-7207 (toll-free) or (781) 575-2107 (international).

OVERVIEW OF PLAN

An overview of the Plan is set forth below. This overview is qualified in its entirety by reference to the Plan. If the Bankruptcy Court confirms the Plan and, in the absence of any applicable stay, all other conditions set forth in the Plan are satisfied, the Plan will take effect on the Effective Date.

On the Effective Date, a Plan Agent will be appointed by the Debtors to administer the Plan and wind down the Debtors’ Estates. As of the Effective Date of the Plan, the Plan Agent will be responsible for all payments and distributions to be made under the Plan to the Holders of Non-GUC Claims. The GUC Trustee will be responsible for all payments and distributions to be made under the Plan to the Holders of Allowed General Unsecured Claims through a post-confirmation trust. Each Executory Contract and Unexpired Lease to which the Debtors are a party shall be deemed rejected unless the Debtors expressly assume such agreements before the Effective Date.

The Plan is premised upon the substantive consolidation of the Debtors solely for the purposes of voting, determining which class or classes have accepted the Plan, confirming the Plan, and the resulting treatment of Claims and Interests and Distributions under the Plan.

Except as otherwise expressly provided in the Plan, each Debtor shall continue to maintain its separate corporate existence for all purposes other than the treatment of Claims under the Plan. On the Effective Date, all liabilities of each of the Debtors shall be deemed merged or treated as though they were merged into and with the Assets and Liabilities of each other solely for the purposes of this Plan. As a result, each Claim filed against one Debtor shall be deemed filed against the consolidated Debtors for the purposes of this Plan, and shall be deemed a single Claim against the consolidated Debtors’ Estates for Plan purposes. The Debtors’ substantive consolidation solely for Plan purposes shall not affect the legal and corporate structures of the Debtors, and shall not constitute a transfer of assets or liabilities between the Debtors for any tax purposes.

**ARTICLE I
DEFINED TERMS, RULES OF INTERPRETATION, AND COMPUTATION OF TIME**

A. Defined Terms

Capitalized terms used in this Plan have the meanings set forth in this Section I.A. Any term that is not otherwise defined herein, but that is used in the Bankruptcy Code or the Bankruptcy Rules, shall have the meaning given to that term in the Bankruptcy Code or the Bankruptcy Rules.

1. “503(b)(9) Claim” means a Claim pursuant to section 503(b)(9) of the Bankruptcy Code for the value of goods received by the Debtors in the 20 days immediately prior to the Petition Date and sold to the Debtors in the ordinary course of the Debtors’ business.

2. “9019 Motion” means the *Debtors’ Emergency Motion for Entry of an Order Appro in t e ettle ent et een t e e tors A P Pe oys t e o ittee and t e o ittee Me ers* Docket No. 444

3. “9019 Order” means the *rder A ro in t e ettle ent et een t e e tors A P Pe oys t e o ittee and t e o ittee Me ers* Docket No. 469 and the attachments thereto, which are incorporated by reference into this Plan.

4. “Administrative Expense Bar Date” means the date by which a request for payment of an administrative expenses must be filed and is thirty (30) days after the Effective Date.

5. “Administrative Expense Claim” means a Claim against the Debtors or their Estates for costs or expenses of administration of the Estates pursuant to sections 364(c)(1), 503(b), 503(c), 507(b) or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses incurred after the Petition Date and through the Effective Date of preserving the Estates and operating the businesses of the Debtors; (b) compensation for legal, financial advisory, accounting and other services and reimbursement of expenses awarded or allowed under sections 330(a) or 331 of the Bankruptcy Code, including Professional Fee Claims; (c) all fees and charges assessed against the Estates under chapter 123 of title 28 of the United States Code, 28 U.S.C. 1911-1930; and (d) 503(b)(9) Claims.

6. “Affiliate” has the meaning set forth in section 101(2) of the Bankruptcy Code. With respect to any Person that is not a Debtor, the term “Affiliate” shall apply to such Person as if the Person were a Debtor.

7. “Allowed” means with respect to Claims: (a) any Claim (i) for which a proof of Claim has been timely filed on or before the applicable Bar Date (or for which a proof of Claim is not required to be filed pursuant to the Bankruptcy Code or a Final Order) or (ii) that is identified in the Schedules as of the Effective Date as not disputed, not contingent and not unliquidated, and for which no proof of Claim has been timely Filed; *ro ided* that, in each case, any such Claim shall be considered Allowed only if and to the extent that no objection to the allowance thereof has been filed or such an objection has been filed and the Claim thereafter has been Allowed by a Final Order; or (b) any Claim expressly deemed allowed by the Plan or allowed by a Final Order of the Bankruptcy Court (including pursuant to any stipulation or settlement agreement approved by the Bankruptcy Court). Claims allowed solely for the purpose of voting to accept or reject the Plan pursuant to an order of the Bankruptcy Court shall not be considered Allowed Claims.

8. “Asset” means all of the Debtors’ property, rights and interest that are property of the Estates pursuant to section 541 of the Bankruptcy Code, including all Assets of the Debtors as of the Effective Date, including but not limited to, cash on hand, the DIP Facility, and any Retained Causes of Action.

9. “Asset Purchase Agreement” means any closing document entered into pursuant to any Sale Transaction.

10. “Auction” means the auction convened starting May 10, 2023 in connection with the Sale Transaction.

11. “Avoidance Actions” means any and all actual or potential avoidance, recovery, subordination, or other Claims, Causes of Action, or remedies that may be brought by or on behalf of the Debtors or their Estates or other authorized parties in interest under the Bankruptcy Code or applicable non-bankruptcy law, including Claims, Causes of Action, or remedies under sections 502, 510, 541, 542, 544 through 553, and 724(a) of the Bankruptcy Code or under similar local, state, federal, or foreign statutes and common law, including fraudulent and voidable transfer laws.

12. “Ballot” means the applicable form or forms of ballot(s) distributed to each Holder of an impaired Claim entitled to vote on the Plan on which the Holder indicates either acceptance or rejection of the Plan and (when applicable) any election for treatment of such Claim under the Plan.

13. “Bankruptcy Code” means title 11 of the United States Code, as now in effect or hereafter amended, as applicable to the Chapter 11 Cases.

14. “Bankruptcy Court” means the United States Bankruptcy Court for the Southern District of Texas and, to the extent of the withdrawal of any reference under 28 U.S.C. 157, the District Court.

15. “Bankruptcy Rules” means, collectively, the Federal Rules of Bankruptcy Procedure and the local rules of the Bankruptcy Court, as now in effect or hereafter amended.

16. “Bar Date” means the applicable bar date by which a proof of Claim or request for payment of an Administrative Expense Claim must be, or must have been, Filed, as established by an order of the Bankruptcy Court, including the Bar Date Order and Confirmation Order.

17. “Bar Date Order” means the order entered in the Southern District of Texas in the captioned case, entitled *Order of the Bankruptcy Court for the Southern District of Texas in the Matter of the Debtors, et al., re: Chapter 11 Reorganization of the Debtors, et al., re: Confirmation of the Plan of Reorganization of the Debtors, et al., re: Bar Date*, entered by the Bankruptcy Court on March 13, 2023. Docket No. 222.

18. “Business Day” means any day, other than a Saturday, Sunday or “legal holiday” (as defined in Bankruptcy Rule 9006(a)).

19. “Cash” means legal tender of the United States of America and equivalents thereof.

20. “Causes of Action” means any action, claim, cause of action, controversy, demand, right, action, Lien, indemnity, interest, guaranty, suit, obligation, liability, damage, remedy, judgment, account, defense, offset, power, privilege, license, and franchise of any kind or character whatsoever, whether known or unknown, contingent or non-contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law. For the avoidance of doubt, “Causes of Action” include: (a) any right of setoff, counterclaim, or recoupment and any claim under contract or for breach of duties imposed by law or in equity; (b) any Claim based on or relating to, or in any manner arising from, in whole or in part, tort, breach of contract, breach of fiduciary duty, violation of state or federal law or breach of any duty imposed by law or in equity, including securities laws, negligence, and gross negligence; (c) the right to dispute, object to, compromise, or seek to recharacterize, reclassify, subordinate or disallow Claims or Interests; (d) any claim pursuant to section 362 or chapter 5 of the Bankruptcy Code; (e) any Claim or defense including fraud, mistake, duress, and usury, and any other defenses set forth in section 558 of the Bankruptcy Code; and (f) any state or foreign law fraudulent transfer or similar Claim.

21. “Chapter 11 Cases” means the bankruptcy cases commenced in the Bankruptcy Court by the Debtors under chapter 11 of the Bankruptcy Code and jointly administered under the caption *In re: Debtors, et al., Chapter 11 Reorganization of the Debtors, et al.*, Case No. 23-90054 (CML).

22. “Chubb Companies” means ACE American Insurance Company, Indemnity Insurance Company of North America, ACE Fire Underwriters Insurance Company, Westchester Surplus Lines Insurance Company, Illinois

Union Insurance Company, ACE Property and Casualty Insurance Company, Federal Insurance Company, Northwestern Pacific Indemnity Company, each of their respective U.S.-based affiliates, and all of the predecessors and successors of each of the foregoing.

23. “Chubb Insurance Contracts” means all insurance policies issued by the Chubb Companies and that provide, or that have provided, coverage at any time to any of the Debtors (or any of their predecessors), and all agreements, documents or instruments relating thereto.

24. “Claim” has the meaning set forth in section 101(5) of the Bankruptcy Code.

25. “Claims and Noticing Agent” means Kurtzman Carson Consultants (“KCC”), in its capacity as the Debtors’ Bankruptcy Court-appointed claims, noticing, and solicitation agent in these Chapter 11 Cases.

26. “Class” means a class of Claims, as described in Article III of this Plan and Disclosure Statement.

27. “Committee” means the official committee of unsecured creditors appointed on February 14, 2023 Docket No. 99 and represented by the law firm of Kane Russell Coleman Logan PC.

28. “Confirmation” means the entry of the Confirmation Order by the Bankruptcy Court on the docket of these Chapter 11 Cases.

29. “Confirmation Date” means the date on which the Bankruptcy Court enters the Confirmation Order on the docket of these Chapter 11 Cases, within the meaning of Bankruptcy Rules 5003 and 9021.

30. “Confirmation Hearing” means the hearing held by the Bankruptcy Court on Confirmation of this Plan, as such hearing may be continued.

31. “Confirmation Order” means the order of the Bankruptcy Court confirming this Plan pursuant to section 1129 of the Bankruptcy Code and approving the adequacy of the Disclosure Statement pursuant to section 1125 of the Bankruptcy Code.

32. “Consummation” means the occurrence of the Effective Date.

33. “Covered Claim” means any Claim or Cause of Action related to any act or omission in connection with, relating to, or arising out of, the Chapter 11 Cases, the formulation, preparation, dissemination, negotiation, or filing of the DIP Facility, the Settlement, the Disclosure Statement, the Plan, the Plan Supplement, or any Wind-Down Transaction, any contract, instrument, release, or other agreement or document created or entered into in connection with the DIP Facility, the Settlement the Disclosure Statement, the Plan, the Plan Supplement, the Chapter 11 Cases, the Filing of the Chapter 11 Cases, the DIP Loan Documents, the DIP Orders, the solicitation of votes on the Plan, the pursuit of Confirmation, the pursuit of consummation, the administration and implementation of the Plan, or the distribution of property under the Plan or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place prior to the Effective Date.

34. “Cure Amount” means all amounts, including an amount of \$0.00, required to cure any monetary defaults under any Executory Contract or Unexpired Lease (or such lesser amount as may be agreed upon by the parties to an Executory Contract or Unexpired Lease) that is to be assumed by the Debtors pursuant to sections 365 or 1123 of the Bankruptcy Code.

35. “Debtors” has the meaning set forth in the introduction hereof.

36. “Deductible” means any deductible under an Insurance Policy.

37. “DIP Lender” means American Entertainment Properties Corp., in its capacity as the lender under the DIP Facility.

38. “DIP Facility” has the meaning set forth in the DIP Orders.
39. “DIP Facility Claims” means any Allowed Claims arising from DIP Obligations, as defined in the Final DIP Order.
40. “DIP Liens” has the meaning set forth in the DIP Orders.
41. “DIP Loan Documents” has the meaning set forth in the Final DIP Order.
42. “DIP Orders” means the Interim DIP Order and Final DIP Order.
43. “Disbursing Agent” means: (a) the Plan Agent, in its capacity as disbursing agent hereunder; (b) the Debtors solely with respect to Distributions that are required to be made on or before on the Effective Date by the Debtors under this Plan and Disclosure Statement; (c) any Third Party Disbursing Agent employed by the Plan Agent or the GUC Trustee to assist with making distributions as permitted by the Plan; and (d) the GUC Trustee in its capacity as disbursing agent hereunder.
44. “Disclosure Statement Order” means the order entered by the Bankruptcy Court conditionally approving this Disclosure Statement Docket No. 474 .
45. “Disputed Claim” means:
- a. a Claim that is listed on the Debtors’ Schedules as either disputed, contingent or unliquidated, whether or not a proof of Claim has been Filed;
 - b. a Claim that is listed on the Debtors’ Schedules as other than disputed, contingent or unliquidated, but the nature or amount of the Claim as asserted by the Holder in a proof of Claim varies from the nature or amount of such Claim as it is listed on the Schedules;
 - c. a Claim that is not listed on the Debtors’ Schedules;
 - d. a Claim as to which the Debtors or, prior to the Confirmation Date, any other party in interest, has Filed an objection and such objection has not been withdrawn or denied by a Final Order; or
 - e. a Claim for which a proof of Claim or request for payment of Administrative Expense Claim is required to be Filed under the Plan and no such proof of Claim or request for payment of Administrative Expense Claim is or was timely Filed.
46. “Disputed Claims Reserve” means any of the reserve funds established pursuant to Article VID of this Plan.
47. “Distribution” means a distribution under the Plan of property to a Holder of an Allowed Claim on account of such Allowed Claim.
48. “Distribution Date” means a date selected by a Distributing Agent in accordance with the terms of the Plan to make Distributions on account of Allowed Claims.
49. “Distribution Record Date” means the Confirmation Date.
50. “District Court” means the United States District Court for the Southern District of Texas.
51. “Document Website” means the internet address <https://kccllc.net/autoplus>, at which the Plan and Disclosure Statement and any amendments or supplements thereto shall be available to any party in interest and the public, free of charge.

52. “Effective Date” means a day, as determined by the Debtors, that is the Business Day as soon as reasonably practicable after all conditions precedent to the Effective Date set forth in Article VIII B have been met or waived in accordance with Article VIII C.

53. “Entity” has the meaning set forth in section 101(15) of the Bankruptcy Code.

54. “Equity Interest” means an interest in an “equity security” as such term is defined in section 101(16) of the Bankruptcy Code.

55. “Estates” means the estates created for the Debtors in their Chapter 11 Cases pursuant to section 541 of the Bankruptcy Code.

56. “Exculpated Parties” means, collectively, each of the following in their capacity as such (a) the Debtors; (b) the Committee, in its capacity as such; and (c) the members of the Committee in their individual capacities.

57. “Executory Contract” means a contract to which the Debtors are a party that is subject to assumption, assumption and assignment, or rejection under section 365 or 1123 of the Bankruptcy Code, as applicable.

58. “File,” “Filed,” or “Filing” means file, filed or filing with the Bankruptcy Court or its authorized designee in the Chapter 11 Cases.

59. “Final DIP Order” means the *inal rder A t ori in Post Petition inancin ec red y enior iens A t ori in t e e tors to se as ollateral rantin Ade ate Protection and rantin elated elief* Docket No. 478 .

60. “Final Distribution Date” means, with respect to a particular Class of Claims, the Distribution Date upon which final Distributions to claimants in the Class are to be made.

61. “Final Order” means an order or judgment of the Bankruptcy Court, or any other court of competent jurisdiction, as entered on the docket in these Chapter 11 Cases or the docket of any other court of competent jurisdiction, that has not been reversed, stayed, modified or amended, and as to which the time to appeal or seek certiorari or move, under Bankruptcy Rule 9023 or Rule 59 of the Federal Rules of Civil Procedure, for a new trial, reargument or rehearing has expired, and no appeal or petition for certiorari or other proceeding for a new trial, reargument or rehearing has been timely taken, or as to which any appeal that has been taken or any petition for certiorari that has been timely Filed has been withdrawn or resolved by the highest court to which the order or judgment was appealed or from which certiorari was sought or the new trial, reargument or rehearing shall have been denied or resulted in no modification of such order; *ro ided* that the possibility that a motion under Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules, may be Filed relating to such order shall not prevent such order from being a Final Order.

62. “General Bar Date” means the date by which each Entity that asserts a Claim (whether secured, unsecured, priority, or non-priority) against any of the Debtors that arose or is deemed to have arisen before the Petition Date, including 503(b)(9) Claims, must file an original, written proof of Claim.

63. “General Unsecured Claim” means any Claim against the Debtors that is (a) unpaid as of the Effective Date, and (b) is not an Administrative Expense Claim, DIP Facility Claim, Intercompany Claim, Priority Claim, Priority Tax Claim, Secured Claim, or Cure Amount.

64. “Governmental Bar Date” means the date by which each Governmental Unit that asserts a Claim (whether secured, unsecured, priority, or non-priority) against the Debtors that arose or is deemed to have arisen before the Petition Date, including 503(b)(9) Claims and Claims for unpaid Taxes arising from prepetition Tax years or periods or prepetition transactions, must file an original, written proof of Claim.

65. “Governmental Unit” means a “governmental unit,” as defined in section 101(27) of the Bankruptcy Code.

66. “GUC Claim Reconciliation” means the objection to and reconciliation of General Unsecured Claims, and the distribution of the GUC Pool to Holders of Allowed General Unsecured Claims.

67. “GUC Claim Reconciliation Fund” means the 500,000 fund established by the Debtors (in addition to the GUC Payment) to (i) fund the GUC Trust after the Effective Date and the GUC Trustee’s reconciliation of the General Unsecured Claims (including the filing and resolution of objection), (ii) to pay all of the costs and expenses of the GUC Trust and the GUC Trustee, including any professional fees, (iii) all costs and expenses incurred in connection with the establishment of the GUC Trust and/or the GUC Trust Agreement incurred on or after the Confirmation Date, (iv) all costs and expenses incurred by any professionals employed by the Committee, any professionals employed by any Committee members, and/or any Committee members on or after the Confirmation Date subject to payment under the GUC Trust Agreement, and (v) for disbursement of the GUC Payment, as further described and approved in the 9019 Order.

68. “GUC Payment” means, as defined and further described in the 9019 Motion, the payment of 17 million to be used solely for payment of Allowed General Unsecured Claims, and not for any satisfaction of any other Claims or for any other purpose, which payment shall be funded on or before the earlier of (i) the effective date of a Sale Transaction, (ii) the Effective Date, and (iii) July 31, 2023. The GUC Payment shall be funded from the DIP Facility, the Debtors’ Cash on hand, or proceeds of the Debtors’ accounts receivable, *ro ided o e er*, that if such sources are insufficient, the DIP Lender shall independently be responsible for funding any shortfall.

69. “GUC Pool” means the GUC Payment; 25 of Sale Proceeds above 205 million from the Auction until the DIP Facility Claim is paid in full; all additional Sale Proceeds after the DIP Facility Claim is paid in full, and any Assets of the Estates after satisfaction of all Allowed Claims of superior priority to General Unsecured Claims under the Bankruptcy Code and the conclusion of the Wind-Down Transactions.

70. “GUC Trust” means that certain trust to be established on the Effective Date, in accordance with the GUC Trust Agreement and this Plan, to, as applicable, administer process, settle, resolve, litigate, satisfy, and pay Allowed General Unsecured Claims.

71. “GUC Trustee” means Person or Persons identified in the Plan Supplement (as determined by the Committee) to be appointed by the Committee on the Effective Date and who will serve as the trustee of the GUC Trust, and overseeing the GUC Claim Reconciliation in accordance with this Plan. The GUC Trustee shall be deemed an officer by the Bankruptcy Court appointed as a fiduciary and representative of the trust established by the Plan Supplement in order to implement the terms of the Plan with respect to General Unsecured Claims, the GUC Claim Reconciliation, the GUC Claim Reconciliation Fund, and the GUC Pool.

72. “GUC Trust Agreement” means that certain trust agreement to be executed on or prior to the Effective Date, that, among other things, (i) establishes and governs the GUC Trust and (ii) establishes, *inter alia*, the procedures governing the rights of the GUC Trustee with respect to the objections to, or allowance of General Unsecured Claims, which agreement shall be in form and substance reasonably acceptable to the Debtors and the Committee. The GUC Trust Agreement and the identification of the GUC Trustee will be included in the Plan Supplement.

73. “Holder” means an Entity (or parent, Affiliate, subsidiary, assignee, or agent of an Entity) holding a Claim against, or an Interest in, the Debtors, as the context requires.

74. “IAG” means Icahn Automotive Group LLC.

75. “Icahn Entities” means Icahn Enterprises Holdings, L.P. and all of its direct and indirect subsidiaries other than the Debtors. The Icahn Entities include, for the avoidance of doubt, IAG, and the Pep Boys Entities.

76. “IEH Holding” means Debtor IEH Auto Parts Holding LLC.

77. “IEP” means Icahn Enterprises L.P.

78. “Impaired” means, with respect to a Class of Claims or Interests, a Claim or an Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

79. “Insurance Policies” means the Chubb Insurance Contracts and any and all insurance policies, insurance settlement agreements, coverage-in-place agreements, and other agreements, documents, or instruments relating to the provision of insurance entered into by or issued to or for the benefit of, at any time, the Debtors or its predecessors.

80. “Insurer” means each and all of the Chubb Companies and any company or other entity that issued an Insurance Policy, any third party administrator of or for any Insurance Policy, and any respective predecessors and/or Affiliates of any of the foregoing.

81. “Interest” means the rights of the Holders of the partnership interests, membership interests or other equity interests in the Debtors and outstanding immediately prior to the Petition Date, and any options, warrants or other rights with respect thereto, or any other instruments evidencing an ownership interest in the Debtors and the rights of any Entity to purchase or demand the issuance of any of the foregoing, including: (a) redemption, conversion, exchange, voting, participation and dividend rights (including any rights in respect of accrued and unpaid dividends); (b) liquidation preferences; and (c) stock options and warrants.

82. “Intercompany Claim” means any Claim against a Debtor held by another Debtor or a Non-Debtor Affiliate.

83. “Interim Compensation Order” means the *order sua lis in Proced res for nteri o ensation and ei rse ent of enses for Professionals* entered by the Bankruptcy Court on March 27, 2023 Docket No. 264 .

84. “Interim DIP Order” means the *orrected nteri rder A t ori in Post Petition inancin ec red y enior iens A t ori in t e e tors to se as ollateral rantin Ade ate Protection c ed lin a inal earin and rantin elated elief* Docket No. 90 .

85. “IRS” means the United States Internal Revenue Service.

86. “Lien” has the meaning set forth in section 101(37) of the Bankruptcy Code.

87. “Non-Debtor Affiliates” means all non-Debtor affiliates of any of the Debtors including, without limitation, IAG, IEP, all of the Icahn Entities, and any and all other direct and indirect non-Debtor parents of any of the Debtors and any direct or indirect subsidiaries thereof.

88. “Non-GUC Claims” means all Claims other than General Unsecured Claims.

89. “Notice of Occurrence of Effective Date” means the notice Filed in accordance with Article VIIID of this Plan.

90. “Notice Parties” means, collectively, the parties listed in Article G.

91. “Objection Deadline” means the deadline to File objections to Confirmation of this Plan, which is May 26, 2023, at 5:00 p.m. (prevailing Central Time) or any other deadline to File objections to Confirmation of this Plan established by the Disclosure Statement Order.

92. “Ordinary Course Professionals Order” means the *rder A t ori in t e etention and o ensation of ertain Professionals tili ed in t e rdinary o rse of siness* entered by the Bankruptcy Court on April 10, 2023 Docket No. 355 .

93. “Pep Boys” means The Pep Boys—Manny, Moe Jack Holding Corp.

94. “Pep Boys Entities” means The Pep Boys—Manny, Moe & Jack Holding Corp., Icahn Automotive Service LLC, and each of their respective direct and indirect subsidiaries.

95. “Person” has the meaning set forth in section 101(41) of the Bankruptcy Code.

96. “Petition Date” means January 31, 2023, the date on which the Debtors Filed their petitions for relief commencing these Chapter 11 Cases.

97. “Plan” has the meaning set forth in the introduction hereof.

98. “Plan Agent” means the Person or Persons identified in the Plan Supplement (as determined by the Debtors) to be appointed by the Debtors on the Effective Date and who will serve as the trustee and administrator overseeing the wind down and dissolution of the Debtors and their Estates in accordance with this Plan.

99. “Plan Agent Agreement” means the documents included in the Plan Supplement identifying the Plan Agent and setting forth the terms and conditions of the Plan Agent’s retention and implementation of the Plan.

100. “Plan Supplement” means the documents, schedules and any exhibits Filed prior to the Confirmation Hearing, as amended, supplemented, or modified from time to time, which shall include (a) the schedule of Retained Contracts (if any), (b) the identity of the Plan Agent and Plan Agent Agreement, (c) the identity of the GUC Trustee and GUC Trust Agreement, and (d) the schedule of Retained Causes of Action.

101. “Priority Claim” means a Claim that is entitled to priority in payment pursuant to section 507(a) of the Bankruptcy Code that is not an Administrative Expense Claim or a Priority Tax Claim.

102. “Priority Tax Claim” means a Claim that is entitled to priority in payment pursuant to section 507(a)(8) of the Bankruptcy Code.

103. “Pro Rata” means, when used with reference to a Distribution of property to Holders of Allowed Claims in a particular Class or any other specified group of Claims pursuant to this Plan, proportionately, so that with respect to a particular Allowed Claim in such Class or in such group, the ratio of the amount of property to be distributed on account of such Claim to the amount of such Claim is the same as the ratio of the amount of property to be distributed on account of all Allowed Claims in such Class or group of Claims to the amount of all Allowed Claims in such Class or group of Claims. Until all Disputed Claims in a Class are resolved, Disputed Claims shall be treated as Allowed Claims in their face amount for purposes of calculating Pro Rata distribution of property to Holders of Allowed Claims in such Class.

104. “Professional” means any Entity (a) employed in the Chapter 11 Cases by the Estates or the Committee pursuant to a Final Order in accordance with sections 327, 328, 363 or 1103 of the Bankruptcy Code (other than a professional entitled to receive compensation or reimbursement of expenses pursuant to the Ordinary Course Professionals Order) or (b) for which compensation or reimbursement has been Allowed by the Bankruptcy Court in the Chapter 11 Cases for services to the Estates, and expenses incurred in connection with such services, pursuant to section 503(b)(4) of the Bankruptcy Code.

105. “Professional Fee Claim” means any Administrative Expense Claim for the compensation of Professionals and the reimbursement of expenses incurred by such Professionals through and including the Confirmation Date to the extent such fees and expenses have not been paid pursuant to an order of the Bankruptcy Court and any fees incurred after the Confirmation Date but before the Effective Date only to the extent reasonably required to compel a party’s performance under the 9019 Order and/or Settlement Term Sheet. To the extent that the Bankruptcy Court denies or reduces by a Final Order any amount of a Professional’s requested fees and expenses, then the amount by which such fees or expenses are reduced or denied shall reduce the applicable Professional Fee Claim.

106. “Professional Fee Escrow Account” means an account funded by the Debtors with Cash as soon as possible after Confirmation and not later than the Effective Date in an amount equal to the Professional Fee Escrow Amount.

107. “Professional Fee Escrow Amount” means the reasonable estimate of the aggregate amount of Professional Fee Claims relating to the period prior to the Effective Date, which estimates Professionals shall deliver to the Debtors as set forth in Article IIIA.1 of this Plan.

108. “Purchaser” means any Entity that purchased Assets pursuant to a Sale Order.

109. “Related Party” means, with respect to any Person or Entity, such Person’s or Entity’s current or former directors, managers, officers, equity holders (regardless of whether such interests are held directly or indirectly), predecessors, participants, successors, and assigns, subsidiaries, Affiliates, managed accounts or funds, and each of their respective current and former equity holders, directors, managers, owners, principals, shareholders, members, management companies, fund advisors, employees, agents, advisory board members, financial advisors, partners, attorneys, investment bankers, consultants, representatives, other professionals and the respective successors and assigns thereof.

110. “Released Parties” means, collectively, and in each case in its capacity as such: (a) the Debtors and their Estates; (b) the Icahn Entities; (c) the Committee, in its capacity as such; (d) the members of the Committee in their individual capacities, and (e) each Related Party of each Entity in clause (a) through clause (d); *ro ided* that any Holder of a Claim or Interest that (x) validly opts out of the releases contained in the Plan, (y) Files an objection to the releases contained in the Plan by the Objection Deadline, or (z) timely votes to reject the Plan, shall not be a “Released Party.”

111. “Releasing Parties” means collectively, and in each case in its capacity as such: (a) the Debtors and their Estates; (b) the Icahn Entities; (c) the Committee, in its capacity as such; (d) the members of the Committee in their individual capacities, (e) all Holders of Claims, Interests, and Causes of Action, and (f) each Related Party of each Entity in clause (a) through clause (e) for which such Entity is legally entitled to bind such Related Party to the releases contained in the Plan under applicable law; *ro ided* that any Holder of a Claim or Interest that (x) validly opts out of the releases contained in the Plan, (y) Files an objection to the releases contained in the Plan by the Plan Objection Deadline, or (z) timely votes to reject the Plan, shall not be a “Releasing Party.”

112. “Representatives” means, with respect to any Person, any officers, directors, managers, principals, members, employees, agents, advisory board members, financial advisors, partners, attorneys, accountants, investment bankers, consultants, representatives, and other professionals of such Person, in each case, in such capacity.

113. “Retained Causes of Action” means the Causes of Action that shall vest in the Wind-Down Debtors on the Effective Date, which, for the avoidance of doubt, shall not include any Causes of Action that are or were settled, released, waived, exculpated, or transferred (i) prior to the Petition Date by any of the Debtors or (ii) pursuant to the Plan, any Sale Transaction, or any Order of the Bankruptcy Court entered in these Chapter 11 Cases (including the DIP Orders and the 9019 Order), as the same may be amended, modified, or supplemented from time to time by the Debtors prior to the Effective Date.

114. “Retained Contracts” means those Executory Contracts and Unexpired Leases to be assumed or assumed and assigned by the Debtors (if any), which shall be set forth in a schedule included in the Plan Supplement.

115. “Sale Orders” means any order entered by the Bankruptcy Court approving the sale of all or part of the Debtors’ Assets, pursuant to the *e tors Motion for ntry of an rder i A ro in t e id Proce res A ro in t e ale of t e e tors Assets ree and lear and rantin elated elief* Docket No. 96 and the related *rder A ro in t e id Proce res and rantin elated elief* Docket No. 96 .

116. “Sale Proceeds” means the proceeds of any Sale Transaction.

117. “Sale Transaction” means any sale by the Debtors to the Purchasers of their Assets pursuant to any Sale Order.

118. “Schedules” means the schedules of assets and liabilities and the statement of financial affairs Filed by the Debtors, as required by section 521 of the Bankruptcy Code, as the same may have been or may be amended, modified or supplemented.

119. “Secured Claim” means a Claim that is secured by a Lien on property in which the Estates have an interest, which Lien is valid, perfected, and enforceable pursuant to applicable law or by reason of a Final Order of the Bankruptcy Court, or that is subject to a valid right of setoff pursuant to section 553 of the Bankruptcy Code, to the extent of the value of the Holder of such Claim’s interest in the Estates’ interest in such property or to the extent of the amount subject to setoff, as applicable, as determined pursuant to sections 506(a) or as Allowed pursuant to the Plan as a Secured Claim.

120. “Settlement” means the global settlement by and among the Debtors, the Committee, the members of the Committee, the DIP Lender, and Pep Boys, as approved by the 9019 Order.

121. “Settlement Term Sheet” means the term sheet describing the principal terms of the Settlement, filed at Docket No. 444.

122. “SIR” means any self-insured retention under an Insurance Policy.

123. “Tax” means: (a) any net income, alternative or add-on minimum, gross income, gross receipts, gross margin, sales, use, ad valorem, value added, transfer, franchise, profits, license, withholding, payroll, employment, excise, severance, stamp, occupation, premium, property, environmental, escheat, unclaimed property or windfall, profits, custom, duty or other tax, governmental fee or like assessment or charge of any kind whatsoever (together in each instance with any interest, penalty, addition to tax or additional amount) imposed by any federal, state, local or foreign taxing authority; or (b) any liability for payment of any amounts of the foregoing types as a result of being a member of an affiliated, consolidated, combined or unitary group, or being a party to any agreement or arrangement whereby liability for payment of any such amounts is determined by reference to the liability of any other Person.

124. “Third Party Disbursing Agent” means any Entity designated by Plan Agent or GUC Trustee to act as a Disbursing Agent pursuant to Article VIB of this Plan.

125. “Third Party Payment” means any payment made on account of a Claim by a non-Debtor.

126. “Transition Services Agreement” means that certain transition services agreement between the Pep Boys Entities and the Debtors dated as of December 31, 2021.

127. “U.S. Trustee” means the Office of the United States Trustee for the Southern District of Texas.

128. “Unexpired Lease” means a lease to which the Debtors are a party that is subject to assumption, assumption and assignment, or rejection under section 365 of the Bankruptcy Code or section 1123 of the Bankruptcy Code, as applicable.

129. “Unimpaired” means, when used in reference to a Claim, a Claim that is not Impaired within the meaning of section 1124 of the Bankruptcy Code.

130. “Voting Class” means the Class of Claims entitled to vote under the Plan to accept or reject the Plan.

131. “Voting Deadline” means May 30, 2023, at 4:00 p.m., prevailing Central Time, which is the deadline for submitting Ballots to accept or reject this Plan in accordance with section 1126 of the Bankruptcy Code.

132. “Wind Down” means the wind-down, dissolution, and liquidation of the Debtors’ Estates after the Effective Date.

133. “Wind-Down Budget” means a budget agreed upon by the Debtors or Wind-Down Debtors, as applicable, and the DIP Lender to govern the expenses incurred by the Wind-Down Debtors to execute the Wind-Down Transactions.

134. “Wind-Down Debtors” means the Debtors, or any successor thereto, by merger, consolidation, or otherwise, on or after the Effective Date. Except as otherwise expressly stated herein, references to the Debtors on or after the Effective Date shall be construed as a reference to the Wind-Down Debtors.

135. “Wind-Down Transactions” means the transactions that the Plan Agent deems to be necessary or appropriate to implement the terms of the Plan, and that ultimately result in the dissolution or other termination of the Debtors.

B. Rule of Interpretation and Computation of Time

. Rule of Interpretation

For purposes of this Plan and Disclosure Statement, unless otherwise provided herein: (a) whenever it is appropriate from the context, each term, whether stated in the singular or the plural, includes both the singular and the plural; (b) any reference in this Plan and Disclosure Statement to a contract, instrument, release or other agreement or document being in a particular form or on particular terms and conditions means that such document shall be substantially in such form or substantially on such terms and conditions; (c) any reference in this Plan and Disclosure Statement to an existing document or exhibit Filed or to be Filed means such document or exhibit, as it may have been or may be amended, modified or supplemented pursuant to this Plan and Disclosure Statement, the Confirmation Order or otherwise; (d) any reference to an Entity as a Holder of a Claim or Interest includes that Entity’s successors, assigns and affiliates; (e) all references in the Plan to Sections, Articles and exhibits are references to Sections, Articles and exhibits of or to this Plan and Disclosure Statement; (f) the words “herein,” “hereunder” and “hereto” refer to this Plan and Disclosure Statement in its entirety rather than to a particular portion of this Plan and Disclosure Statement; (g) captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of this Plan and Disclosure Statement; (h) subject to the provisions of any contract, articles or certificates of incorporation, bylaws, codes of regulation, similar constituent documents, instrument, release or other agreement or document entered into or delivered in connection with this Plan and Disclosure Statement, the rights and obligations arising under this Plan and Disclosure Statement shall be governed by, and construed and enforced in accordance with, federal law, including the Bankruptcy Code and the Bankruptcy Rules; and (i) the rules of construction set forth in section 102 of the Bankruptcy Code (other than subsection (5) thereof) shall apply to the extent not inconsistent with any other provision of this Article IB.

2. Computation of Time

In computing any period of time prescribed or allowed by this Plan and Disclosure Statement, the provisions of Bankruptcy Rule 9006(a) shall apply.

. Controlling Document

In the event of any inconsistency among the Plan and Disclosure Statement or any exhibit or schedule hereto, the terms of the Plan and Disclosure Statement shall control in all respects. In the event of any inconsistency between the Plan and Disclosure Statement and any document or agreement included in the Plan Supplement, the Plan Supplement document or agreement shall control. In the event of any inconsistency among the Plan and Disclosure Statement or any document or agreement included in the Plan Supplement and the Confirmation Order, the Confirmation Order shall control; *provided, however*, that notwithstanding the forgoing, the Settlement as approved by the 9019 Order shall govern the rights and obligations of the settlement parties thereto.

ARTICLE II
DEBTORS' HISTORY AND THE BANKRUPTCY CASE

A. Debtors' History

1. Debtors' Background, Corporate Structure, and Operation

a. Debtors' Background

The Debtors are a leading automotive aftermarket parts distributor in the United States. The Auto Plus brand was launched in the United States in 2010. Auto Plus was owned by Uni-Select Inc. at that time. Uni-Select entered the United States automotive aftermarket parts industry in 1998. It grew Auto Plus operations through acquisitions and investment in inventory and distribution technology platforms for its facilities and customers.

In February 2015, IEH Auto Parts, LLC, a subsidiary of IEP acquired substantially all of the Assets of Uni-Select USA, Inc., including Uni-Select Inc.'s automotive parts distribution business in the United States. The transaction included 22 distribution centers and satellite locations, 259 corporate-owned stores, and more than 3,500 team members.

In 2016, IEP, through a subsidiary merger, acquired Pep Boys, a leading automotive aftermarket service company, with nearly a thousand locations throughout the United States. Later, IEP formed IAG and ownership of Auto Plus and Pep Boys was transferred to IAG, bringing them together under one corporate umbrella.

Despite their common parent, the Debtors and Pep Boys have faced their customer and suppliers as separate businesses.² In 2019, IAG announced its plan to more formally separate the Debtors and Pep Boys businesses into two independent aftermarket businesses—Parts (i.e., the Debtors) and Service (i.e., Pep Boys).

Pursuant to this multi-year plan, the Debtors and Pep Boys operate internally as separate businesses with standalone management teams. Pursuant to their overall turnaround, the Debtors began to right-size the retail footprint, grow the eCommerce platform and relationships, and implement inventory optimization actions.

2. Corporate Structure

The Debtors' headquarters are located in Kennesaw, Georgia. The Debtors operate 304 store locations across 26 states, as well as 21 distribution centers—all of which are leased. For the Debtors to serve their core customers effectively, the Debtors have distribution centers in strategically located regions and near their stores to ensure a continuous supply of products. A typical Auto Plus store operates, in part, as a mini-distribution center that supports nearby customers (by stocking frequently purchased parts) and also as a retail store that services walk-in customers. Ultimately, the Debtors' retail and distribution center footprint enables it to fulfill seamlessly their commitments to the stores and end-customers.

Debtor IEH Holding is the direct or indirect parent of all the other Debtors. IEH Holding is itself wholly owned by non-Debtor IAG.

c. Operation

The Debtors' business operations can be broken down into two key customer groups: (a) installers and (b) jobbers. The Debtors also serve several ancillary business segments, which comprise roughly one third of the Debtors' revenue.

² For clarity, there are 53 locations where Auto Plus leases space from Pep Boys and the two businesses operate out of one location as separate businesses despite the shared space between the entities. The Debtors will reject most, if not all, of these subleases and leases before the Effective Date.

Installers. Installers are service providers (e.g., mechanics and garages) that order automotive parts directly from the Debtors. The Debtors' installer customer base is comprised of (a) 2,000+ installers enrolled in the Auto Plus professional service center program, and (b) approximately 19,000 installers not enrolled in the professional service center program. The proximity of the Debtors' stores to the installer base enables efficient delivery of parts on an as-needed basis.

Jobbers. Jobbers are wholesalers that purchase larger quantities of automotive parts that they can distribute to their own customers. The jobber customer base is comprised of over 400 banner jobber customers that predominantly buy parts from the Debtors and over 1,600 jobbers that do not fly the Auto Plus banner. The locations of Auto Plus's stores and distribution centers allow it to fulfill its commitments to deliver daily shipments to jobbers.

Other. Approximately a third of the Debtors' revenue comes from ancillary business segments, such as (a) store sales to retail customers (tapping into the do-it-yourself customer base), (b) eCommerce, (c) national accounts, where the Debtors sell directly to large national companies, (d) exports to foreign-based jobbers, (e) large fleet companies (e.g., car rental companies), (f) governmental bids, and (h) paint body equipment, which are autobody shops that purchase paint.

B. Events Leading to the Chapter 11 Cases

Over the last two years, the Debtors incurred significant losses in their operations. For fiscal year 2021, the Debtors' EBITDA was negative \$153 million and for fiscal year 2022, the Debtors EBITDA was negative 84.1 million.

A number of factors contributed to the Debtors' declining financial performance. The Debtors' retail footprint was both too large and also situated in too many regions in the United States for the Debtors to effectively operate an efficient and profitable business. This resulted in high leasing, shipping, and labor costs. In addition, the Debtors' inventory management was inefficient. This resulted in excess and slow-moving products at their distribution centers and retail stores, significant warehousing costs, and a decline in sales at Auto Plus's stores.

The Debtors took significant steps to evaluate and implement cost reduction measures over the last two years. These initiatives resulted in: (a) selling their operations in California and the Pacific Northwest, (b) exiting retail stores and distribution centers in low performing markets, (c) selling excess inventory through alternative channels, (d) right-sizing the labor force, and (e) reducing G A expenses.

The Debtors have seen an improvement in their EBITDA over the past year. However, various external factors have made an out-of-court restructuring even more difficult by negatively impacting the Debtors' business as well as the industry in general, including lessened demand, supply chain disruptions, an inflationary environment, and the effects of COVID-19. The Debtors no longer have the necessary liquidity to effectuate an out-of-court turnaround of their businesses. Beginning in late 2022, the Debtors began to explore transactions with strategic partners for a going concern sale of their businesses and also sales of certain regions where Auto Plus operates. The Debtors received informal indications of interest. However, their preliminary discussions with counterparties did not result in actionable offers.

C. Debtors in Possession Financing

To provide the Debtors with the liquidity needed to preserve and stabilize operations and conduct a value-maximizing sale process, the Debtors negotiated the DIP Facility, which provided the Debtors with a priming superpriority administrative claim debtors-in-possession credit facility in an aggregate maximum principal amount of up to 75 million. No alternative source of funding to satisfy the Debtors' critical liquidation objectives was available. Prior to the Petition Date, the Debtors and the DIP Lender (and their respective advisors) engaged in arm's-length negotiations regarding the terms and conditions of the DIP Facility.

D. Main Bankruptcy Event

1. First Day Order

On February 1, 2023, the Bankruptcy Court held a hearing on and entered orders approving the various first day pleadings filed by the Debtors, including:

- *Emergency Motion for Entry of an Order Directing Joint Administration of the Debtors' Estates and Granting Related Relief* Docket No. 2 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Conduct Certain Personally Identifiable Information Searches and Manner of the Notice of Commencement and Granting Related Relief* Docket No. 4 ;
- *Emergency Part A Application for Entry of an Order Authorizing the Employment and Retention of Certain Professionals as Licensed Officers and Solicitation Agent* Docket No. 5 ;
- *Emergency Motion for Entry of an Order Regarding the Adequacy of the Debtors' Cash Collateral and Granting Related Relief* Docket No. 6 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Maintain and Administer Their Existing Trusts and Honor Certain Pre-Petition Liabilities and Granting Related Relief* Docket No. 7 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Continue the Inventory Management Process and Granting Related Relief* Docket No. 8 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Pay Certain Pre-Petition Trade Claims Confirmed in Administrative Expense Priority of Standing Purchase Orders and Granting Related Relief* Docket No. 9 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Pay Certain Pre-Petition Trade Claims Confirmed in Administrative Expense Priority of Standing Purchase Orders and Granting Related Relief* Docket No. 10 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors Proposed Adequate Assurance of Payment for the Utility Services Provided by the Utility Providers from Altering the Status of the Debtors' Proposed Procedures for Resolving Additional Assurance Needs and Granting Related Relief* Docket No. 11 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Pay Certain Pre-Petition Claims and Fees and Granting Related Relief* Docket No. 12 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Administer the Claims Process and Satisfy Related Pre-Petition Liabilities and the Adequacy of the Debtors' Proposed Policies Regarding the Payment of Claims and Maintain the Trusts and Proposed Process and Granting Related Relief* Docket No. 13 ;
- *Emergency Motion for Entry of Certain Orders Authorizing Post-Petition Financial Record Keeping and the Debtors to Seek Collateral Granting Adequate Protection of the Debtors' Financial Interests and Granting Related Relief* Docket No. 16 ;

- *Emergency Motion for Entry of Interim and Final Orders Authorizing the Debtors to Continue to Operate Their Assets and Maintain Existing Accounts Continue to Perform Intercompany Transactions Maintain Existing Business Relationships and Books and Records and Retain Related Relief* Docket No. 26 .

On March 27, 2023, the Bankruptcy Court entered the *Final Order Authorizing the Debtors to Continue to Operate Their Assets and Maintain Existing Accounts Continue to Perform Intercompany Transactions Maintain Existing Business Relationships and Books and Records and Retain Related Relief* Docket No. 267 . On May 3, 2023, the Bankruptcy Court entered the Final DIP Order.

2. Employment Allocation

The following is a summary of employment allocations for the Debtors' Professionals entered in the Chapter 11 Case:

- Jackson Walker LLP ("JW"): On March 28, 2023, the Bankruptcy Court entered an order approving the retention of JW as counsel for the Debtors. Docket No. 273 .
- Lincoln International LLC ("Lincoln"): On March 27, 2023, the Bankruptcy Court entered an order approving the retention of Lincoln as investment banker for the Debtors. Docket No. 263 .
- Law Office of Liz Freeman ("Freeman"): on April 3, 2023, the Bankruptcy Court entered an order approving the retention of The Law Office of Liz Freeman, PLLC as co-counsel and conflicts counsel for the Debtors. Docket No. 320 .
- Triple P RTS, LLC ("Portage Point"): on March 28, 2023, the Bankruptcy Court entered an order approving the retention of Portage Point as restructuring advisor to the Debtors. Docket No. 272 .
- B. Riley Advisory Services ("B. Riley"): on May 1, 2023, the Bankruptcy Court entered an order approving the retention of B. Riley as the inventory valuation and appraisal advisor to the Debtors. Docket No. 447 .
- B. Riley Real Estate, LLC ("BRRE"): on April 11, 2023, the Bankruptcy Court entered an order approving the retention of BRRE as real estate advisors to the Debtors. Docket No. 360 .
- Ordinary Course Professionals: On April 10, 2023, the Bankruptcy Court entered the Ordinary Course Professionals Order.

3. Schedule and Statement

On March 31, 2023, the Debtors filed their Schedules of Assets and Liabilities and Statements of Financial Affairs. Docket Nos. 292304 . On March 31, 2023, the Debtors filed their Statements of Financial Affairs. Docket Nos. 305318 . Interested parties may review the Schedules by visiting the Document Website.

4. 4 Meeting

On March 9, 2023, the Debtors conducted the first 341 meeting of creditors. The 341 meeting of creditors was continued to and concluded on April 6, 2023. Docket No. 201 .

5. General Bar Date and Governmental Bar Date

On March 13, 2023 the Bankruptcy Court entered the Bar Date Order setting the General Bar Date to occur on May 1, 2023 at 5:00 p.m., prevailing Central Time and setting the Governmental Bar Date to occur on July 31, 2023 at 5:00 p.m., prevailing Central Time. Docket No. 222 .

All proofs of claim must be actually received on or before the applicable Bar Date.

E. Summary of Treatment of Classified Claim and Equity Interest and Estimated Recovery

The following chart provides a summary of treatment of each Class of Claims and Equity Interests (other than Administrative Expense Claims, Priority Tax Claims, and DIP Facility Claims) based on an estimate of the recoveries of each Class. The treatment provided in this chart is for informational purposes only and is qualified in its entirety by Article IIIC of this Plan and Disclosure Statement.

Class	Estimated Allowed Claims ³	Treatment / Voting Status	Estimated Recovery to Holders of Allowed Claims
Class 1—Priority Claims	7 million	Unimpaired / Presumed to Accept	100
Class 2—General Unsecured Claims	170 million	Impaired / Entitled to Vote	10
Class 3—Equity Interests	323 million	Impaired / Deemed to Reject	0

**ARTICLE III
CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS**

All Claims and Interests, except for those Claims set forth in Article IIIA below, are classified for voting and Distribution pursuant to this Plan and Disclosure Statement as set forth below. In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Expense Claims, Priority Tax Claims, and DIP Facility Claims are not classified herein. A Claim or Interest is classified in a particular Class only to the extent that such Claim or Interest fits within the description of that Class and is classified in other Classes to the extent that any remainder of such Claim or Interest qualifies within the description of such other Classes.

A. Unclassified Claim

. Payment of Administrative Expense Claim

a. Administrative Expense Claims in General

Unless otherwise agreed by the Holder of an Administrative Expense Claim and the Debtors or the Plan Agent, or unless an order of the Bankruptcy Court provides otherwise, each Holder of an Allowed Administrative Expense Claim will receive, in full and final satisfaction, settlement, and release and in exchange for, its Administrative Expense Claim, Cash equal to the full unpaid amount of such Allowed Administrative Expense Claim, which payments shall be made at the Debtors' option (i) in the ordinary course of business or (ii) on the latest to occur of (i) the Effective Date (or as soon as reasonably practicable thereafter), (ii) the date such Claim becomes an Allowed Administrative Expense Claim (or as soon as reasonably practicable thereafter), and (iii) such other date as may be agreed upon by the Plan Agent and the Holder of such Claim. As set forth in the 9019 Order and the Settlement Term

³ These amounts represent estimated Allowed Claims, and do not represent amounts actually asserted by Creditors in proofs of claim or otherwise. The Debtors have not completed their analysis of Claims filed in the Chapter 11 Cases and objections to such Claims have not been fully litigated. Therefore, there can be no assurances of the exact amount of the Allowed Claims at this time. Rather, the actual amount of the Allowed Claims may be greater or lower than estimated.

Sheet, the DIP Lender shall be responsible for funding payment of all Allowed Administrative Expense Claims to the extent such Claims cannot be paid from the DIP Facility, the Debtors' Cash on hand, or proceeds of the Debtors' accounts receivable.

b. Statutory Fees

Administrative Expense Claims for fees payable pursuant to 28 U.S.C. 1930 ("U.S. Trustee Fees") will be paid in Cash equal to the amount of such Administrative Expense Claims. The Debtors shall pay any U.S. Trustee Fees due and owing as of the Effective Date, and the Plan Agent shall pay any U.S. Trustee Fees accrued from and after the Effective Date until the closing of the Chapter 11 Cases pursuant to section 350(a) of the Bankruptcy Code. The DIP Lender shall be responsible for funding payment of all U.S. Trustee Fees associated with the issuance of the GUC Payment and GUC Claim Reconciliation Fund, to the extent such fees cannot be paid from the DIP Facility, the Debtors' Cash on hand, or proceeds of the Debtors' accounts receivable.

The Debtors shall file all quarterly reports due prior to the Effective Date when they become due, in a form reasonably acceptable to the U.S. Trustee. After the Effective Date, the Plan Agent shall file with the Bankruptcy Court quarterly reports in a form reasonably acceptable to the U.S. Trustee, which reports shall include a separate schedule of disbursements made during the applicable period, attested to by the Plan Agent. The obligation to file quarterly reports and pay U.S. Trustee Fees shall continue until the earliest of the Debtors' cases being closed, dismissed or converted to a case under chapter 7 of the Bankruptcy Code.

c. Professional Compensation

i. Final Fee Applications and Payment of Professional Fee Claims

All final requests for payment of Professional Fee Claims may be made any time after the Effective Date, but shall be filed no later than forty-five (45) days after the Effective Date. All such final requests will be subject to approval by the Bankruptcy Court after notice and a hearing in accordance with the procedures established by the Bankruptcy Code, the Bankruptcy Rules and prior orders of the Bankruptcy Court, including the Interim Compensation Order, and once approved by the Bankruptcy Court, shall be promptly paid from the Professional Fee Escrow Account up to the full Allowed amount.

ii. Payment of Professional Fees Accrued Post-Effective Date

From and after the Effective Date, any requirement that Professionals comply with sections 327 through 331 and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate. All Professional Fee Claims accrued from and after the Effective Date shall be paid in the ordinary course of business. This provision of the Plan and Disclosure Statement shall be effective immediately upon Confirmation of the Plan notwithstanding the occurrence of the Effective Date.

iii. Professional Fee Escrow Account

Within fourteen (14) days after the Confirmation and not later than the Effective Date, the Debtors shall establish and fund a Professional Fee Escrow Account with Cash equal to the Professional Fee Escrow Amount. The Professional Fee Escrow Account shall be maintained in trust solely for the Professionals and for no other Entities until all Professional Fee Claims Allowed by the Bankruptcy Court have been irrevocably paid in full to the Professionals pursuant to one or more Final Orders of the Bankruptcy Court. No Liens, Claims, or Interests shall encumber the Professional Fee Escrow Account or Cash held in the Professional Fee Escrow Account in any way. Funds held in the Professional Fee Escrow Account shall not be considered property of the Estates, the Debtors, or the Plan Agent.

The amount of Professional Fee Claims owing to the Professionals shall be paid in Cash to such Professionals from funds held in the Professional Fee Escrow Account as soon as reasonably practicable after such Claims are Allowed by a Final Order. The DIP Lender shall be responsible for funding the Professional Fee Escrow Account and payment of all Allowed Professional Fee Claims to the extent such amounts cannot be paid from the DIP Facility, the

Debtors' Cash on hand, or proceeds of the Debtors' accounts receivable. When all Professional Fee Claims Allowed by the Bankruptcy Court have been irrevocably paid in full to the Professionals, any remaining amount in the Professional Fee Escrow Account shall promptly be paid to the Debtors without any further notice to or action, order, or approval of the Bankruptcy Court or any other Entity.

iv. Estimation of Professional Fees and Expenses

Professionals shall reasonably estimate their unpaid Professional Fee Claims against the Debtors incurred before and as of the Confirmation Date, and shall deliver such estimate to the Debtors within five Business Days after the Confirmation Date; *ro ided* that such estimate shall not be considered an admission with respect to the fees and expenses of such Professional and such Professionals are not bound to any extent by the estimates. If a Professional does not provide an estimate, the Debtors may estimate the unbilled fees and expenses of such Professional.

v. Post-Effective Date Professional Fees and Expenses

Except as otherwise specifically provided in this Plan, from and after the Effective Date, subject only to the terms of the Plan, the Plan Agent and GUC Trustee may employ and pay any professional for services rendered or expenses incurred after the Effective Date in the ordinary course of business without any further notice to any party or action, order or approval of the Bankruptcy Court. Any such funding for Plan Agent professionals and/or expenses shall be paid from the Wind Down Amount. Any such funding for GUC Trustee professionals and/or expenses shall be paid from the GUC Claim Reconciliation Fund. From and after the Effective Date, the Plan Agent shall promptly pay the reasonable fees and expenses of American Entertainment Properties Corp.'s professionals related to these Chapter 11 Cases and the Wind Down from the Wind Down Amount.

d. Bar Date for Administrative Expense Claims

Except with respect to Professional Fee Claims or otherwise as set forth in this Plan, unless previously Filed, requests for payment of Administrative Expense Claims must be Filed and served on the Notice Parties pursuant to the procedures specified in the Confirmation Order and the notice of entry of the Confirmation Order, no later than the Administrative Expense Bar Date, which is thirty (30) days after the Effective Date. Holders of Administrative Expense Claims that are required to File and serve a request for payment of such Administrative Expense Claims and that do not File and serve such a request by the Administrative Expense Bar Date will be forever barred from asserting such Administrative Expense Claims against the Debtors, the Plan Agent or their respective property, and such Administrative Expense Claims will be deemed satisfied for all purposes as of the Effective Date. Objections to such requests must be Filed and served on the Notice Parties and the requesting party by the later of (a) thirty 30 days after the Filing of the applicable request for payment of Administrative Expense Claims or (b) such other period of limitation as may be specifically fixed by a Final Order for objecting to such Administrative Expense Claims.

2. Payment of Priority Tax Claim

a. Priority Tax Claims

Pursuant to section 1129(a)(9)(C) of the Bankruptcy Code, unless otherwise agreed by the Holder of a Priority Tax Claim and the Debtors or the Plan Agent, as applicable, each Holder of an Allowed Priority Tax Claim will receive, at the option of the Debtors or the Plan Agent, as applicable, in full and final satisfaction, settlement, and release, and in exchange for, its Allowed Priority Tax Claim that is due and payable on or before the Effective Date, (i) Cash in an amount equal to the amount of such Allowed Priority Tax Claim or (ii) Cash in an aggregate amount of such Allowed Priority Tax Claim payable in installment payments over a period of time not to exceed five years after the Petition Date, pursuant to section 1129(a)(9)(C) of the Bankruptcy Code; *ro ided* that all Allowed Priority Tax Claims that are not due and payable on or before the Effective Date shall be paid in the ordinary course of business by the Plan Agent as they become due.

b. Other Provisions Concerning Treatment of Priority Tax Claims

Notwithstanding anything to the contrary in this Plan and Disclosure Statement, any Claim on account of any penalty arising with respect to or in connection with an Allowed Priority Tax Claim that does not compensate the Holder for actual pecuniary loss shall be treated as a General Unsecured Claim, and the Holder (other than as the Holder of a General Unsecured Claim) may not assess or attempt to collect such penalty from the Debtors, the Plan Agent or their respective property.

Treatment of DIP Facility Claim

On the Effective Date, DIP Facility Claims shall receive, up to the full amount of the DIP Facility Claims:

- a. 100% of the Sale Proceeds up to and including 205 million; and (b) for any Sale Proceeds above 205 million, 75% of the Sale Proceeds; and
- b. All Cash of the Debtors and their Estates on the Effective Date in excess of the Wind-Down Budget and the Disputed Claims Reserve.

After the Effective Date, the DIP Facility Claims shall receive, up to the full amount of the DIP Facility Claims:

- a. All proceeds of the Debtors' accounts receivable in excess of the Wind-Down Budget;
- b. All Cash of the Wind-Down Debtors at the conclusion of the Wind-Down Transactions; and
- c. Any other Distribution pursuant to the Settlement Term Sheet and 9019 Order.

4.0 Claim

All 510(b) claims are waived, extinguished, and forever barred as of the Effective Date.

B. Classification of Claim and Interest

Pursuant to sections 1122 and 1123 of the Bankruptcy Code, Claims and Interests are classified for the purposes of voting and Distribution pursuant to this Plan, as set forth herein. A Claim or Interest shall be deemed classified in a particular Class only to the extent that the Claim or Interest qualifies within the description of that Class and shall be deemed classified in a different Class to the extent that any remainder of such Claim or Interest qualifies within the description of such other Class. Except as otherwise specifically provided for herein, the Confirmation Order or any other Final Order of the Bankruptcy Court, or required by applicable bankruptcy law, in no event shall the aggregate value of all property received or retained under the Plan on account of an Allowed Claim exceed 100% of the underlying Allowed Claim.

Section 1129(a)(10) of the Bankruptcy Code shall be satisfied for the purposes of Confirmation by acceptance of the Plan by an Impaired Class of Claims; *provided* that in the event no Holder of a Claim with respect to a specific Class timely submits a Ballot in compliance with the Disclosure Statement Order indicating acceptance or rejection of this Plan, such Class will be deemed to have accepted this Plan. The Debtors may seek Confirmation of this Plan pursuant to section 1129(b) of the Bankruptcy Code with respect to any rejecting Class of Claims or Interests.

C. Treatment of Claim and Interest

Each Holder of an Allowed Claim shall receive under the Plan the treatment described below in full and final satisfaction, settlement, and release and in exchange for such Holder's Allowed Claim, except to the extent different treatment is agreed to by the Debtors (prior to the Effective Date) or the Plan Agent (on or after the Effective Date) and the Holder of such Allowed Claim. Unless otherwise indicated, the Holder of an Allowed Claim shall receive

such treatment on the later of (i) the Effective Date or as soon as reasonably practicable thereafter, (ii) on the date on which such claim is due in accordance with its terms in the ordinary course of business, and (iii) the date on which the applicable Claim becomes an Allowed Claim. Notwithstanding any other provision of the Plan or this Order, the Debtors shall not receive a discharge pursuant to 11 U.S.C. 1141(d)(3) of the Bankruptcy Code. Any provision in the Plan that violates 11 U.S.C. 1141(d)(3) of the Bankruptcy Code shall have no force or effect. In the event there is a conflict between the provisions of this Order and the Plan (including any attachments, exhibits, or supplements to the Plan), this Order shall control.

1. Priority Claim Class

- a. Classification. Class 1 consists of all Priority Claims.
- b. Treatment. On the applicable Distribution Date, each Holder of an Allowed Priority Claim shall receive, at the option of the Debtors (prior to the Effective Date) or the Plan Agent (on or after the Effective Date), up to the full amount of its Allowed Priority Claim: (i) payment in full in Cash; or (ii) such other treatment as is necessary to render such Claim Unimpaired.
- c. Voting. Claims in Class 1 are Unimpaired. Holders of Claims in Class 1 are conclusively presumed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, such Holders are not entitled to vote to accept or reject the Plan.

2. General Unsecured Claim Class 2

- a. Classification. Class 2 consists of all General Unsecured Claims.
- b. Treatment. On the applicable Distribution Date, each Holder of an Allowed General Unsecured Claim shall receive, up to the full amount of its Allowed General Unsecured Claim its Pro Rata share of the GUC Pool.
- c. Voting. Claims in Class 2 are Impaired. Holders of Claims in Class 2 are entitled to vote on this Plan.

3. Equity Interest in the Debtors Class

- a. Classification. Class 3 consists of all Equity Interests in the Debtors.
- b. Treatment. On the Effective Date, all Equity Interests in the Debtors shall be canceled. No Distribution shall be made on account of Equity Interests in the Debtors.
- c. Voting. Class 3 is conclusively deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. Class 3 is not entitled to vote to accept or reject the Plan.

D. Revocation of Right to Reaffirm Claim

Except as otherwise provided in this Plan or in other Final Orders of the Bankruptcy Court, including the DIP Orders and 9019 Order, nothing shall affect the rights or defenses of the Debtors, Plan Agent, the GUC Trust, or GUC Trustee, as applicable, whether legal or equitable, with respect to any Claim, including all rights with respect to legal and equitable defenses to alleged rights of setoff or recoupment.

E. Postpetition Interest on Claim

Except as required by applicable bankruptcy law or the DIP Orders, postpetition interest shall not accrue or be payable on account of any Claim.

F. Insurance

Notwithstanding anything to the contrary herein, if any Allowed Claim is covered by an Insurance Policy, and proceeds of the Insurance Policy satisfies such Allowed Claim, such Claim shall be paid from the available proceeds of such Insurance Policy in accordance with and subject to all in respects the terms and conditions of such Insurance Policy (including, without limitation, any terms and conditions related to any Deductible or SIR), with the balance, if any, treated in accordance with the provisions of this Plan governing the Class applicable to such Claim.

G. Confirmation Without Acceptance by All Impaired Class

The Debtors request Confirmation under section 1129(b) of the Bankruptcy Code in the event that any impaired Class does not accept or is deemed not to accept this Plan pursuant to section 1126 of the Bankruptcy Code. This Plan and Disclosure Statement shall constitute a motion for such relief.

H. Class Without Voting Claim Holders

If Holders of Claims in a particular Impaired Class of Claims are entitled to vote to accept or reject this Plan, but no Holders of Claims in such Impaired Class of Claims vote to accept or reject this Plan, then such Class of Claims shall be deemed to have accepted this Plan.

**ARTICLE IV
MEANS FOR IMPLEMENTATION OF THE PLAN**

A. The Plan Agent and the Wind-Down Debtors

1. Vesting of Assets

Except as otherwise provided in the Plan, or any agreement, instrument, or other document incorporated herein or therein, on the Effective Date, the Assets shall revert in the Estates for the purpose of liquidating the Estates, free and clear of all Liens, Claims, charges, or other encumbrances. On and after the Effective Date, the Wind-Down Debtors may, at the direction of the Plan Agent, and subject to the Confirmation Order, use, acquire, or dispose of property, and compromise or settle any Non-GUC Claims, Interests, or Causes of Action without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules.

2. Wind-Down Debtors

On and after the Effective Date, the Wind-Down Debtors shall continue in existence for purposes of (a) resolving Claims that are not General Unsecured Claims, (b) making distributions on account of Allowed Non-GUC Claims, (c) establishing and funding the Disputed Claims Reserve, GUC Claim Reconciliation Fund, Professional Fee Escrow Account, and any other similar amounts in accordance with the terms of this Plan, (d) filing appropriate Tax returns, (e) liquidating all Assets of the Debtors and winding down the Estates, and (f) otherwise administering the Plan. The Wind-Down Debtors shall be deemed to be substituted as the party-in-lieu of the Debtors in all matters, including (i) motions, contested matters, and adversary proceedings pending in the Bankruptcy Court, and (ii) all matters pending in any courts, tribunals, forums, or administrative proceedings outside of the Bankruptcy Court, without the need or requirement for the Plan Agent to file a motion or otherwise substitution as a parties or counsel in any matter.

3. The Plan Agent

The Plan Agent shall have the sole and exclusive corporate authority to act for the Debtors and shall retain and have all the rights, powers, and duties necessary to carry out his or her responsibilities under this Plan and Confirmation Order. On the Effective Date, the authority, power, and incumbency of the Persons acting as managers, directors, and officers of the Debtors shall vest in the Plan Agent. The Plan Agent shall be appointed as the sole manager, sole director, and sole officer of the Debtors, and shall succeed to the powers of the Debtors' managers, directors, and officers.

From and after the Effective Date, the Plan Agent shall be the sole Representative of the Debtors. The Plan Agent shall have the authority to sell, liquidate, or otherwise dispose of any and all of the Debtors' Assets without any additional notice to or approval from the Bankruptcy Court.

The Plan Agent shall have the sole authority to file and prosecute objections to Non-GUC Claims.

The Plan Agent may retain any advisors, attorneys, or agents the Plan Agent deems necessary or advisable to carry out the terms of this Plan. The fees and expenses of any such advisors, attorneys, or agents shall be paid after the Effective Date without further order of the Bankruptcy Court.

Without limiting the foregoing, the Plan Agent shall have the sole authority to (a) perform all actions and execute all agreements, instruments and other documents necessary to implement this Plan; (b) establish, maintain and administer any bank accounts of the Wind-Down Debtors; (c) accept, preserve, receive, collect, manage, invest, sell, liquidate, transfer, supervise, prosecute, settle, and protect, as applicable, the Assets that revert in the Wind-Down Debtors (directly or through its professionals or a Third Party Disbursing Agent), in accordance with this Plan; (d) review, reconcile, settle or object to all Non-GUC Claims; (e) calculate and make Distributions to creditors other than General Unsecured Creditors; (f) retain, compensate, and employ professionals to represent the Plan Agent; (g) file appropriate Tax returns and other reports on behalf of the Wind-Down Debtors and pay Taxes or other obligations owed by the Wind-Down Debtors; (h) file, to the extent reasonably feasible, appropriate Tax returns on behalf of the Debtors and pay Taxes or other obligations arising in connection therewith; (i) exercise such other powers as may be vested in the Wind-Down Debtors pursuant to this Plan, or as are deemed by the Plan Agent to be necessary and proper to implement the provisions of this Plan; (j) take such actions as are necessary or appropriate to close the Debtors' Chapter 11 Cases; and (k) dissolve the Wind-Down Debtors including the effectuation of the Wind-Down Transactions.

4. Post-Effective Date Corporate Governance

Effective as of the Effective Date, the existing board of managers of the Debtors shall be dissolved without any further action required on the part of the Debtors or the Debtors' officers, directors, managers, shareholder, or members, and any remaining officers, directors, managers, or managing members of the Debtors shall be dismissed without any further action required in connection therewith. As set forth above, the Plan Agent shall act as the sole manager, sole director, and sole officer of the Debtors with respect to its affairs.

Dissolution of the Debtors

Upon a certification to be Filed with the Bankruptcy Court by the Plan Agent of all Distributions having been made and completion of all its duties under the Plan and entry of a final decree closing the Chapter 11 Cases, the Wind-Down Debtors shall be deemed to be dissolved without any further action by the Plan Agent, including the filing of any documents with the secretary of state for the state in which the Debtors are formed or any other jurisdiction. Notwithstanding the foregoing, the Plan Agent shall retain the authority to take all necessary actions to dissolve the Wind-Down Debtors in, and withdraw the Wind-Down Debtors from, applicable states and provinces to the extent required by applicable law.

Subject in all respects to the terms of this Plan, the Plan Agent shall have the power and authority to take any action necessary to wind-down and dissolve the Wind-Down Debtors, and may: (a) file a certificate of dissolution for the Wind-Down Debtors, together with all other necessary corporate and company documents, to effect the dissolution of the Wind-Down Debtors under the applicable laws of the Debtors' state of formation; (b) complete and file all final or otherwise required federal, state, and local Tax returns and shall pay Taxes required to be paid for the Debtors, and pursuant to section 505(b) of the Bankruptcy Code, request an expedited determination of any unpaid Tax liability of any of the Debtors or their Estates for any Tax incurred during the administration of the Debtors' Chapter 11 Cases, as determined under applicable tax laws; and (c) represent the interests of the Debtors or the Estates before any taxing authority in all Tax matters, including any action, suit, proceeding, or audit.

Any filing by the Plan Agent of the Wind-Down Debtors' certificates of dissolution shall be authorized and approved in all respects without further action under applicable law, regulation, order, or rule, including any action by the stockholder, members, board of directors, or board of managers of the Debtors or any of their Affiliates.

As the Wind-Down Debtors will be dissolved upon completion of the administration of this Plan, no new corporate organizational documents will be executed.

B. Settlement of Claims

Except as otherwise provided in this Plan, and subject to the terms of the Plan Agent Agreement, on or after the Effective Date, the Plan Agent shall have sole authority to compromise or settle any Non-GUC Claims, other than any Professional Fee Claims, without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules and may pay the charges that it incurs on or after the Effective Date for liquidating expenses, professionals' fees, disbursements, expenses or related support services (including fees relating to the preparation of applications for payment of Professional Fee Claims) without application to the Bankruptcy Court.

Except as otherwise provided in this Plan, and subject to the terms of the GUC Trust Agreement, on or after the Effective Date, the GUC Trustee shall have sole authority to compromise or settle any General Unsecured Claims without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules and may pay the charges that it incurs on or after the Effective Date for liquidating expenses, Professionals' fees, disbursements, expenses or related support services without application to the Bankruptcy Court.

Notwithstanding the foregoing, the Plan Agent and GUC Trustee shall have the right to submit to the Bankruptcy Court any question or questions regarding which the Plan Agent or GUC Trustee may desire to have explicit approval of the Bankruptcy Court for the any specific action it wishes to take during the execution of its duties under the Plan or applicable Plan Supplement.

C. Abandonment of Assets by the Plan Agent

After the Effective Date, the Plan Agent may abandon any Assets that the Plan Agent determines in his or her reasonable discretion to be of de minimis value or burdensome to the Plan Agent. After the Effective Date, the GUC Trustee may abandon any GUC Trust Asset, as that term is defined in the GUC Trust Agreement, that the GUC Trustee determines in his or her reasonable discretion to be of de minimis value or burdensome to the GUC Trust.

D. Cancellation and Surrender of Instrument, Security and Other Documentation

Except as provided in (a) any contract, instrument or other agreement or document entered into or delivered in connection with this Plan, or (b) any of the Asset sales effectuated during the pendency of the Debtors' Chapter 11 Cases, on the Effective Date and concurrently with the applicable Distributions made pursuant to Article VI hereof, all notes, instruments, certificates and other documents evidencing Claims or Interests shall be deemed canceled and surrendered and of no further force and effect against the Debtors, without any further action on the part of the Debtors.

E. Release of Lien

Except as otherwise provided in this Plan or in any contract, instrument, release or other agreement or document entered into or delivered in connection with this Plan, on the Effective Date and concurrently with the applicable Distributions made pursuant to this Plan, any and all Liens on the property of the Estates, other than the DIP Liens, shall be fully satisfied, settled, and released, and all of the right, title and interest of any Holder of such Liens shall be satisfied, settled, and released upon such Holder receiving its Distribution in accordance with the terms of this Plan. Any Holder of such Liens shall be authorized and directed to release any collateral or other property of the Debtors held by such Holder (or the applicable agent for such Holder) and to take such actions as may be reasonably requested by the Debtors or the Plan Agent, as applicable, to evidence the release of such Liens, including the execution, delivery, and filing or recording of all documents reasonably requested by the Debtors or the Plan Agent, as applicable. The presentation or filing of the Confirmation Order to or with any federal, state, provincial, or local

agency, records office, or department shall constitute good and sufficient evidence of, but shall not be required to effect, the termination of such mortgages, deeds of trust, Liens, pledges, and other security interests.

To the extent that any Holder of a Secured Claim that has been satisfied or satisfied in full pursuant to the Plan, or any agent for such Holder, has filed or recorded publicly any Liens and/or security interests to secure such Holder's Secured Claim, then as soon as practicable on or after the Effective Date, such Holder (or the agent for such Holder) shall take any and all steps requested by the Debtors or Plan Agent, as applicable, that are necessary or desirable to record or effectuate the cancellation and/or extinguishment of such Liens and/or security interests, including the making of any applicable filings or recordings, and the Debtors or Plan Agent, as applicable, shall be entitled to make any such filings or recordings on such Holder's behalf.

F. Effectuation of the Plan

The Debtors (prior to the Effective Date) and the Plan Agent (on or after the Effective Date) are authorized to and may issue, execute, deliver, file, or record such contracts, securities, instruments, releases, and other agreements or documents and take such actions as may be necessary or appropriate to effectuate, implement and evidence the terms and conditions of this Plan in the name of and on behalf of the Debtors without the need for any approvals, authorization or consents except those expressly required pursuant to this Plan.

G. Release of Avoidance Action

All of the Debtors' Avoidance Actions are forever released and extinguished pursuant to and in accordance with the terms of the 9019 Order and this Plan, regardless of whether the defending party or parties to such Avoidance Actions are Released Parties under this Plan. Notwithstanding anything to the contrary in this Plan, the release of the Debtors' Avoidance Actions shall be interpreted broadly, and shall preclude the use of Avoidance Actions by any Person as a defense to liability or for setoff purposes.

**ARTICLE V
TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

A. Assumption and Rejection of Executory Contract and Unexpired Lease

On the Effective Date, each of the Debtors' Executory Contracts or Unexpired Leases shall be deemed automatically rejected in accordance with the provisions of sections 365 and 1123 of the Bankruptcy Code as of the Effective Date unless any such Executory or Unexpired Lease: (1) has previously been assumed by the Debtors by Final Order of the Bankruptcy Court; (2) is listed on the schedule of Retained Contracts included in the Plan Supplement; (3) is the subject of a motion to assume or reject pending as of the Effective Date; or (4) is a Chubb Insurance Contract.

Except as otherwise previously approved by an order of the Bankruptcy Court, entry of the Confirmation Order by the Bankruptcy Court shall constitute an order, pursuant to sections 365(a) and 1123 of the Bankruptcy Code, approving the assumptions and the rejections of such Executory Contracts and Unexpired Leases as set forth in the preceding paragraph. Unless otherwise indicated herein, assumptions and rejections of Executory Contracts and Unexpired Leases pursuant to this Plan shall be effective as of the Effective Date. Each Executory Contract or Unexpired Lease assumed pursuant to this Plan or by Bankruptcy Court order and not assigned to a third party on or before the Effective Date shall revert in the Estates and be fully enforceable by the Plan Agent in accordance with its terms, except as such terms may have been modified by the provisions of this Plan or any order of the Bankruptcy Court authorizing its assumption pursuant to section 365 of the Bankruptcy Code; *provided* that if an assignment is pending as of the Effective Date, the Plan Agent shall be authorized to take any and all actions necessary to implement such assignment.

To the maximum extent permitted by law, to the extent any provision (including any "change of control" provision) in any Executory Contract or Unexpired Lease assumed pursuant to this Plan restricts or prevents, or purports to restrict or prevent, or is breached or deemed breached by, the assumption of such Executory Contract or Unexpired Lease, then such provision shall be deemed modified such that the assumption and assignment

contemplated by this Plan shall not entitle the counterparty thereto to terminate such Executory Contract or Unexpired Lease or to exercise any other default-related rights with respect thereto, except for asserting and pursuing a Cure Amount. Notwithstanding anything to the contrary in this Plan, the Debtors reserve the right to alter, amend, modify or supplement the Plan Supplement prior to the Effective Date on no less than one days' notice to any counterparty to an Executory Contract or Unexpired Lease affected thereby.

B. Claim Based on Rejection of Executory Contract and Unexpired Lease

Unless otherwise provided by a Bankruptcy Court order, any proofs of Claim asserting Claims arising from the rejection of any Executory Contracts and Unexpired Leases pursuant to this Plan must be Filed with the Claims and Noticing Agent within thirty (30) days after the date of entry of an order of the Bankruptcy Court (including the Confirmation Order) approving such rejection. Any proofs of Claim arising from the rejection of any Executory Contracts and Unexpired Leases that are not timely Filed shall be disallowed automatically, forever barred from assertion, and shall not be enforceable against the Debtors, the Estates, or against any Assets administered by the Plan Agent or the GUC Trust without the need for any objection by those Persons or Entities or further notice to or action, order, or approval of the Bankruptcy Court.

The GUC Trustee reserves the right to object to, settle, compromise, or otherwise resolve any Claim Filed on account of a rejected Executory Contract or Unexpired Lease to the extent that Claim is a General Unsecured Claim. The Plan Agent reserves the right to object to, settle, compromise, or otherwise resolve any Claim Filed on account of a rejected Executory Contract or Unexpired Lease to the extent the Claim is a Non-GUC Claim.

Holders of Claims arising from the rejection of Executory Contracts and Unexpired Leases with respect to which no proof of Claim is timely Filed will be forever barred from asserting a Claim against the Debtors, the Estates, or any Assets administered by the Plan Agent or the GUC Trust unless otherwise expressly allowed by the Bankruptcy Court.

C. Insurance Provision

. General Insurance Provision

All rights of the Debtors under any and all Insurance Policies under which the applicable Debtor is an insured shall automatically become vested in the Wind-Down Debtors as of the Effective Date without necessity for further approvals or orders. To the extent that any such Insurance Policies are deemed Executory Contracts, then, unless such Insurance Policies have been rejected pursuant to an order of the Bankruptcy Court (including the Confirmation Order), notwithstanding anything to the contrary in this Plan, this Plan shall constitute a motion by the Debtors to assume those policies, permit such policies to "ride through," or ratify such Insurance Policies. Subject to the occurrence of the Effective Date, the entry of the Confirmation Order shall constitute both approval of such assumption pursuant to section 365 of the Bankruptcy Code and a finding by the Bankruptcy Court that such assumption is in the best interests of the Estates. Unless otherwise determined by the Bankruptcy Court pursuant to a Final Order or agreed upon by the parties prior to the Effective Date, no payments shall be required to cure any defaults existing as of the Confirmation Date with respect to any Insurance Policy assumed by the Estates pursuant to this Article V. Each applicable Insurer is prohibited from, and the Confirmation Order shall include an injunction against, denying, refusing, altering or delaying coverage on any basis regarding or related to the Chapter 11 Cases, this Plan or any provision within this Plan, including the treatment or means of liquidation set out within this Plan for any insured Claims or Causes of Action. Nothing in this Plan shall impair the rights of Estates with respect to (or affect the coverage under) any Insurance Policy.

The Holder of a Claim covered by an Insurance Policy may pursue such Claim to final judgment, including any appeals, in any court(s) having competent jurisdiction, or settlement, solely to the extent relief from the Plan injunction is granted, and solely to the extent of available insurance proceeds. The applicable Debtors may be named in the litigation as a party defendant(s) subject to the provisions herein. Nothing in the Plan, the Plan Supplement, or any Definitive Document releases the applicable Debtor(s) from their liability for Claims covered by an Insurance Policy *provided* *however*, their liability is limited to the amount of available proceeds of any applicable Insurance Policy.

The bankruptcy court shall have exclusive jurisdiction to determine any requests for relief from the order confirming the Plan and estimation of claims, as provided for herein and as otherwise consistent with the Plan and Bankruptcy Code.

For the avoidance of doubt, with respect to any insurance policies under which the Debtors and non-debtor entities are named insureds, nothing within this Plan shall reject, terminate, or otherwise affect any non-debtor entities' rights under or related to such policies, including rights of coverage, and such policies shall be unimpaired with respect to covered non-Debtor Entities; provided, further, for the avoidance of doubt; any collateral posted with or for the benefit any insurer by any non-Debtor Entity related to such policies, including any letters of credit and cash deposits, shall continue to collateralize any such policies solely with respect to claims covered by an Insurance Policy against the applicable non-Debtor Entities.

The bankruptcy court shall have exclusive jurisdiction to determine any requests for relief from the order confirming the Plan and estimation of claims, as provided for herein and as otherwise consistent with the Plan and Bankruptcy Code.

2. Provision Governing the Chubb Companies

Notwithstanding anything to the contrary in the Plan (including, without limitation and for the avoidance of doubt, any of the foregoing paragraphs in this Article V.C of the Plan), the Disclosure Statement, the Plan Supplement, the Confirmation Order, the 9019 Order, the Settlement, the Settlement Term Sheet, any Sale Orders, any Asset Purchase Agreement or any other document related to any Sale Transaction or other sale, any notice or schedule of Retained Contracts and/or Cure Amounts, the Bar Date Order, any bar date notice, any claim objection, any other document related to any of the foregoing or any other order of the Bankruptcy Court (including, without limitation, any other provision that purports to be preemptory or supervening, grants an injunction, discharge or release, or confers Bankruptcy Court jurisdiction):

(a) on the Effective Date, the Wind-Down Debtors shall assume all of the Chubb Insurance Contracts which identify one of the Debtors as the first named insured or as a counterparty thereto in their entirety pursuant to sections 105 and 365 of the Bankruptcy Code;

(b) on the Effective Date, all of the Debtors' rights and obligations under all of the Chubb Insurance Contracts shall vest, unaltered and in their entirety, with the Plan Agent, and, on and after the Effective Date, the Plan Agent, on behalf of the Wind-Down Debtors, shall become and remain liable in full for all of its, the Debtors', and the Wind-Down Debtors' obligations under the Chubb Insurance Contracts, including, without limitation, any outstanding SIR or Deductible amounts, regardless of whether such obligations arise before or after the Effective Date, without the need or requirement for the Chubb Companies to file or serve any objection to a proposed Cure Amount or a request, application, claim, Proof of Claim or motion for payment or allowance of any Administrative Expense Claim and without the Chubb Companies being subject to any Bar Date, Administrative Expense Bar Date or similar deadline governing Cure Amounts or other Claims;

(c) all of the Chubb Insurance Contracts, the terms and conditions thereof and all legal, equitable or contractual rights, obligations, and defenses of the Chubb Companies, the Debtors (or, after the Effective Date, the Plan Agent or Wind-Down Debtors), the Non-Debtor Affiliates, or any other individual or entity, as applicable, under the Chubb Insurance Contracts, whether arising before or after the Effective Date, including, without limitation, the Chubb Companies' right to seek payment or reimbursement from the Debtors (or, after the Effective Date, the Plan Agent or Wind-Down Debtors) and/or the Non-Debtor Affiliates or to draw on any collateral or security therefor (and any rights, claims, defenses or interest of the Non-Debtor Affiliates related to such collateral or security or draws on the same, whether with respect to Chubb Companies, the Debtors, or any other individual or entity), shall survive and shall not be amended, modified, waived, released, discharged or impaired in any respect, and all such rights and obligations shall be determined under the Chubb Insurance Contracts and applicable non-bankruptcy law;

(d) nothing shall permit or otherwise effect a sale, assignment or other transfer and/or an abandonment of any Chubb Insurance Contract and/or any rights, benefits, claims, proceeds, rights to payment, or recoveries under and/or relating to any Chubb Insurance Contract except as permitted under and subject to and in accordance with the terms and conditions of the applicable Chubb Insurance Contract;

(e) nothing, including the automatic stay of section 362(a) of the Bankruptcy Code and/or the injunctions set forth in Article VIII of the Plan, stays or enjoins (i) any claims that are or may be asserted under any of the Chubb Insurance Contracts to the extent any such claims are solely against any of the Non-Debtor Affiliates and/or (ii) the Chubb Companies' right to draw on or against, use or apply any or all of the collateral or security provided to the Chubb Companies in connection with the Chubb Insurance Contracts in accordance with the terms of the Chubb Insurance Contracts for or in connection with any claim against any Non-Debtor Affiliate or any claim against any Debtor with respect to which the stay and/or injunctions set forth in Article VIII of the Plan do not apply or have been lifted by an order of the Bankruptcy Court;

(f) if and to the extent a Claim is covered by any Chubb Insurance Contract, and provided that the automatic stay of section 362(a) of the Bankruptcy Code and/or the injunctions set forth in Article VIII of the Plan, each if and to the extent applicable, are lifted with respect to such Claim under the Plan or by or through an order entered by the Bankruptcy Court, the Holder of such Claim may proceed with such Claim (whether arising prior to or subsequent to the Petition Date) in the appropriate judicial or administrative forum in accordance with the terms and conditions of the applicable Chubb Insurance Contract(s), and nothing shall impact, affect, impair, waive, release, reduce, or expand the coverage provided for such Claim under the applicable Chubb Insurance Contract(s) pursuant to the terms and conditions thereof and/or the rights and defenses of the Chubb Companies relating to or in connection with such Claim pursuant to the terms and conditions of the Chubb Insurance Contracts and/or applicable non-bankruptcy law;

(g) to the extent the automatic stay of section 362(a) of the Bankruptcy Code is not applicable as of the Plan Effective Date, the injunctions set forth in Article VIII of the Plan shall not prohibit: (I) claimants with valid workers' compensation claims or direct action claims against any of the Chubb Companies under applicable non-bankruptcy law to proceed with their claims; (II) the Chubb Companies to administer, handle, defend, settle, and/or pay, in the ordinary course of business and without further order of this Bankruptcy Court, (A) workers' compensation claims, (B) claims where a claimant asserts a direct claim against any of the Chubb Companies under applicable non-bankruptcy law, or an order has been entered by the Bankruptcy Court granting a claimant relief from the automatic stay or the injunctions set forth in Article VIII of the Plan to proceed with its claim, and (C) all costs in relation to each of the foregoing; (III) the Chubb Companies to draw on or against, use or apply any or all of the collateral or security provided by or on behalf of the Debtors (and the Plan Agent or Wind-Down Debtors, as applicable) and/or the Non-Debtor Affiliates at any time and to hold the proceeds thereof as security for the obligations of the Debtors (and the Plan Agent or Wind-Down Debtors, as applicable) and/or the Non-Debtor Affiliates and/or apply such proceeds to the obligations of the Debtors (and the Plan Agent or Wind-Down Debtors, as applicable) and/or the Non-Debtor Affiliates under the Chubb Insurance Contracts, in such order as the Chubb Companies may determine; and (IV) the Chubb Companies to cancel any Chubb Insurance Contract, and take other actions relating to the Chubb Insurance Contracts (including effectuating a setoff), to the extent permissible under applicable non-bankruptcy law, and in accordance with the terms of the Chubb Insurance Contracts; and

(i) the Chubb Companies and any Non-Debtor Affiliates shall have standing and the right to participate in any subsequent matters related to the implementation of this Article V.C to the extent any rights or interests of any of the Chubb Companies or the Non-Debtor Affiliates, respectively, may be affected.

Provision Governing Safety National Contract

Notwithstanding any provision in the Disclosure Statement, Plan, Plan Supplement, Confirmation Order, 9019 Order, Settlement, Sale Orders, any Asset Purchase Agreement, any documents related to any Sale Transaction or other sale, any notice or schedule of Retained Contracts and/or Cure Amounts, any agreements between the Debtors, Plan Agent, and the GUC Trustee, any other document related to any of the foregoing, or any other order of the Bankruptcy Court (collectively the "Bankruptcy Pleadings and Orders"):

(1) Each of the Debtors' Insurance Policies with Safety National Casualty Corporation and related agreements (the "Safety National Insurance Policies") and any agreement, documents, or instructions relating thereto, are treated as Executory Contracts under the Plan and shall be assumed under the Plan and vested in the Estate as of the Effective Date.

(2) Notwithstanding any provision in the Disclosure Statement, Plan, Plan Supplement, Confirmation Order, any agreements with the Debtors, the Plan Agent, the GUC Trustee, the Bankruptcy Pleadings and Orders, or any

other related document, nothing shall alter, modify, amend, impair or prejudice the legal, equitable or contractual rights, obligations, and defenses of Safety National Casualty Corporation (“Safety National”), the Debtors (or, after the Effective Date, the Wind-Down Debtors) or any other individual or entity, as applicable, under any of the Safety National Policies. Any such rights and obligations shall be determined under the Safety National Insurance Policies and applicable non-bankruptcy law. For the avoidance of doubt, all of the Safety National Insurance Policies, the terms and conditions thereof and all legal, equitable or contractual rights, obligations, and defenses of Safety National, the Debtors (or, after the Effective Date, the Plan Agent or Wind-Down Debtors), the Non-Debtor Affiliates, or any other individual or entity, as applicable, under the Safety National Insurance Policies, whether arising before or after the Effective Date, including, without limitation, Safety National’s right to seek payment or reimbursement from the Debtors (or, after the Effective Date, the Plan Agent or Wind-Down Debtors) and/or the Non-Debtor Affiliates or to draw on any collateral or security therefor (and any rights, claims, defenses or interest of the Non-Debtor Affiliates related to such collateral or security or draws on the same, whether with respect to Safety National, the Debtors, or any other individual or entity), shall survive and shall not be amended, modified, waived, released, discharged or impaired in any respect, and all such rights and obligations shall be determined under the Safety National Insurance Policies and applicable non-bankruptcy law.

(3) Nothing in the Bankruptcy Pleadings and Orders shall establish a cure amount, and all amounts due and owing under the Safety National Insurance Policies, if any, shall remain an obligation of the Wind-Down Debtors. In the event there is any dispute as to any cure amount under the Safety National Insurance Policies, the Court reserves jurisdiction to resolve any such disputes.

(4) As proscribed under the Safety National Insurance Policies, after the Effective Date, the Debtors and/or Wind-Down Debtors, through the Plan Agent, shall maintain a duty to cooperate and assist in the defense of any claim, proceeding, or suit against the Debtors for damages payable by the Safety National Insurance Policies. Pursuant to Federal Rule of Bankruptcy Procedure 9001(5), the Plan Agent shall be designated as the person authorized to act on behalf of the Debtors (or, after the Effective Date, the Wind-Down Debtors) in defense of any claim, proceeding, or suit against the Debtors for the purpose of liquidating the claim to seek to collect against the Safety National Insurance Policies. The Plan Agent shall be further authorized to assist in the defense of such claims including by, though not limited to, providing documents and information required in the defense of any claims, proceeding, or suit, and signing interrogatory answers and other discovery responses. The Plan Agent shall be authorized to execute such discovery materials based upon knowledge and information gained from the review of documents or other information in the Plan Agent’s possession “to the best of the Plan Agent’s knowledge, information and belief” and not based on personal knowledge of the Plan Agent. The intent of this paragraph is to provide adequate provisions of the Debtors’ defense obligations under the Safety National Insurance Policies, and nothing in this paragraph shall alter, modify, amend, impair or prejudice the legal, equitable or contractual rights, obligations, and defenses of the Debtors (or, after the Effective Date, the Wind-Down Debtors) or Safety National under the Safety National Insurance Policies.

(5) To the extent the automatic stay of section 362(a) of the Bankruptcy Code is not applicable as of the Plan Effective Date, the injunctions set forth in Article VIII of the Plan shall not prohibit Safety National to administer, handle, defend, settle, and/or pay, in the ordinary course of business and without further order of this Bankruptcy Court.

(6) The rights of Safety National to satisfy any of the Debtors’ and/or Wind-Down Debtors’ obligations under the Safety National Policies shall be determined under the Safety National Insurance Policies and applicable non-bankruptcy law.

ARTICLE VI PROVISIONS REGARDING DISTRIBUTIONS

A. **Di t i ut i o n f o C l a i m A l l o e d a o f t h e E f f e c t i v e D a t e**

Except as otherwise provided in this Article VI, Distributions to be made on the Effective Date to Holders of Allowed Claims shall be deemed made on the Effective Date if made on the Effective Date or as promptly thereafter as practicable by the Debtors or the Plan Agent.

B. Method of Distribution to Holders of Claims

All Distributions to be made under this Plan to Holders of Non-GUC Claims shall be made by the Plan Agent or such Third Party Disbursing Agents as Plan Agent may employ in its sole discretion. Each Disbursing Agent may serve without bond, and any Disbursing Agent may employ or contract with other entities to assist in or make the Distributions required by this Plan, if approved by the Plan Agent.

C. Disbursing Agent

. Powers of the Disbursing Agent

The Disbursing Agent shall be empowered to: (a) make all Distributions contemplated in this Plan; (b) effectuate all actions and execute all agreements, instruments and other documents necessary to perform its duties under this Plan; and (c) exercise such other powers as may be vested in the Disbursing Agent by order of the Bankruptcy Court, pursuant to this Plan, or as deemed by the Disbursing Agent to be necessary and proper to implement the provisions hereof.

2. Expenses Incurred on or After the Effective Date

Except as otherwise ordered by the Bankruptcy Court, the amount of any reasonable fees and out-of-pocket expenses incurred by the Disbursing Agent on or after the Effective Date (including Taxes) and any reasonable compensation to the Disbursing Agent for services rendered shall be paid in Cash by the Plan Agent.

. No Liability

Except on account of gross negligence or willful misconduct, the Disbursing Agent shall have no (a) liability to any party for actions taken in accordance with this Plan or in reliance upon information provided to it in accordance with this Plan or (b) obligation or liability to any party who does not hold a Claim against the Debtors as of the Distribution Record Date or any other date on which a Distribution is made or who does not otherwise comply with the terms of this Plan.

D. Disputed Claims Reserve

. Establishment of Disputed Claims Reserve

On the Effective Date or as soon thereafter as is reasonably practicable, the Plan Agent shall establish a Disputed Claims Reserve for Disputed Non-GUC Claims, and the GUC Trustee shall establish a Disputed Claims Reserve for Disputed General Unsecured Claims. Each Disbursing Agent shall reserve, in Cash or other property, the expected recovery that such Disputed Claim would receive if it were ultimately determined to be an Allowed Claim (or such lesser amount as may be determined or estimated by the Bankruptcy Court after notice and a hearing in accordance with Article VII hereof) with respect to each such Disputed Claim. For the avoidance of doubt, each Disbursing Agent may administer its respective Disputed Claims Reserves by book entry.

2. Maintenance of Disputed Claims Reserve

To the extent that the property placed in a Disputed Claims Reserve consists of Cash, that Cash shall be deposited in an interest-bearing account. The property in the Disputed Claims Reserves shall be held in trust for the benefit of the Holders of Claims ultimately determined to be Allowed in each applicable Class. Each Disputed Claims Reserve shall be closed by the applicable Disbursing Agent when all Distributions required to be made under this Plan to the Holders of Claims in the applicable Class will have been made in accordance with the terms of this Plan. Upon closure of a Disputed Claims Reserve, all Cash (including any investment yield on the Cash) and other property held in that Disputed Claims Reserve shall be distributed in accordance with this Plan.

E. Delivery of Distribution and Undeliverable Unclaimed Distribution

1. Delivery of Distribution

Distributions to Holders of Allowed Claims will be made by the applicable Disbursing Agent: (a) at the addresses set forth on the respective proofs of Claim Filed by Holders of such Claims or requests for payment of Administrative Expense Claims, as applicable; (b) at the address for a Claim transferee set forth in a valid and timely notice of transfer of Claim Filed with the Bankruptcy Court; (c) at the addresses set forth in any written notice of address change Filed with the Bankruptcy Court or delivered to the applicable Disbursing Agent after the date of Filing of any related proof of Claim; (d) at the addresses reflected in the Debtors' Schedules if no proof of Claim has been Filed and the applicable Disbursing Agent has not received a written notice of a change of address; or (e) if clauses (a) through (d) are not applicable, at the last address directed by such Holder after such Claim becomes an Allowed Claim.

2. Undeliverable Distribution Held by Disbursing Agent

a. Holding of Undeliverable Distributions

If any Distribution to a Holder of an Allowed Claim is returned to a Disbursing Agent as undeliverable, no further Distributions will be made to such Holder unless the applicable Disbursing Agent is notified by written certification of such Holder's then-current address within 60 days after the date of Distribution. If the Holder of an Allowed Claim whose Distribution is returned to Disbursing Agent as undeliverable fails to timely provide the applicable Disbursing Agent written certification of such Holder's then-current address, the Disbursing Agent shall have no further obligation to make any Distribution to the Holder of the Allowed Claim. Nothing contained in the Plan shall require the Disbursing Agent or the Plan Agent to attempt to locate any Holder of an Allowed Claim.

b. After Distributions Become Deliverable

On each Distribution Date, the applicable Disbursing Agent will make all Distributions that became deliverable to Holders of Allowed Claims after the most recent Distribution Date; *provided* that the applicable Disbursing Agent, in its sole discretion, may establish a record date prior to each Distribution Date, such that only Claims Allowed as of the record date will participate in such periodic Distribution. Notwithstanding the foregoing, the applicable Disbursing Agent reserves the right, if it determines a Distribution on any Distribution Date is uneconomical or unfeasible, or is otherwise unadvisable, to postpone a Distribution Date.

c. Failure to Claim Undeliverable Distributions

Any Holder of an Allowed Claim that does not assert its right to an undeliverable Distribution prior to the date that is sixty (60) days after the Distribution Date will be forever barred from asserting any such Claim against the Debtors, the Estates, or any Assets administered by the Plan Agent or GUC Trust. In such cases, (a) the undeliverable Distributions shall be deemed to be unclaimed property under section 347(b) of the Bankruptcy Code, (b) the Allowed Claims with respect to such Distributions shall be automatically cancelled, (c) the right of the Holders entitled to those Distributions shall be waived and forever barred, and (d) the undeliverable Distributions will be maintained in the applicable Account for redistribution to other claimants entitled to Distribution from such Account.

F. Distribution Record Date

As of 5:00 p.m. (prevailing Central Time) on the Distribution Record Date, the transfer registers for Claims shall be closed. The Disbursing Agent shall have no obligation to recognize the transfer or sale of any Claim that occurs after such time on the Distribution Record Date and shall be entitled for all purposes herein to recognize and make Distributions only to those Holders who are Holders of Claims as of 5:00 p.m. on the Distribution Record Date.

Except as otherwise provided in a Final Order of the Bankruptcy Court, the transferees of Claims that are transferred pursuant to Bankruptcy Rule 3001 on or prior to 5:00 p.m. (prevailing Central Time) on the Distribution

Record Date shall be treated as the Holders of such Claims for all purposes, notwithstanding that any period provided by Bankruptcy Rule 3001 for objecting to such transfer has not expired by the Distribution Record Date.

G. De Minimi Distribution

No Distribution of less than 100 shall be made by the Disbursing Agent. Any Distribution less than 100 shall be held until a Distribution Date on which the Distribution exceeds 100, at which time the Disbursing Agent shall make such Distribution. At the time of any final Distribution, no Disbursing Agent shall issue a Distribution of less than 100. Any amounts due to Holders of Allowed Claims of less than 100 shall revert in the Estates or GUC Pool, as applicable, for distribution to Holders of other Allowed Claims in the applicable Class in accordance with this Plan.

H. Compliance with Tax Requirement

In connection with this Plan, to the extent applicable, the Debtors, Plan Agent, and the GUC Trust, as applicable, shall comply with all Tax withholding and reporting requirements imposed on them by any Governmental Unit, and all Distributions shall be subject to such withholding and reporting requirements. Notwithstanding any provision in this Plan to the contrary, the Disbursing Agent shall be authorized to take all actions necessary or appropriate to comply with such withholding and reporting requirements, including liquidating a portion of the Distribution to generate sufficient funds to pay applicable withholding Taxes, withholding Distributions pending receipt of information necessary to facilitate such Distributions or establishing any other mechanisms the Disbursing Agent believes are reasonable and appropriate. The Disbursing Agent shall have the right to allocate all Distributions in compliance with applicable wage garnishments, alimony, child support and other spousal awards, Liens and encumbrances.

The Disbursing Agent shall be authorized to require each Holder of a Claim to provide it with a complete, accurate, and executed Form W-9, Form W-8 or other appropriate tax form or documentation as a condition precedent to being sent a Distribution. The applicable Disbursing Agent shall provide advanced written notice of such requirement to each Holder of a Claim affected thereby. The notice shall provide each Holder of a Claim with a specified time period after the date of mailing of such notice to provide complete, accurate, and executed Form W-9, Form W-8 or other tax form or documentation to the Disbursing Agent. The GUC Trust shall require Holders of General Unsecured Claims to return complete, accurate, and executed Form W-9 or Form W-8, as the case may be, not later than ninety (90) days after such a request. If a Holder of an Allowed Claim does not provide the Disbursing Agent with a complete, accurate, and executed Form W-9, Form W-8 or other tax form or documentation within the time period specified in such notice, or such later time period agreed to by the Disbursing Agent in writing in its discretion, then the Disbursing Agent, in its sole discretion, may (a) make a Distribution net of any applicable maximum withholding or (b) determine that such Holder shall be deemed to have forfeited the right to receive any Distribution, in which case, any such Distribution shall revert to the Estates or GUC Pool, as the case may be, for Distribution on account of other Allowed Claims and the Claim of the Holder originally entitled to such Distribution shall be waived and forever barred without further order of the Bankruptcy Court. If a Holder of an Allowed Claim refuses to provide the Disbursing Agent with a complete, accurate, and executed Form W-9, Form W-8, or other tax form or documentation, certain IRS penalties may apply to such Holder.

I. Manner of Payment Under the Plan

Unless a Holder of an Allowed Claim and the Disbursing Agent otherwise agree, any Distribution to be made in Cash shall be made, at the election of the Disbursing Agent, by check drawn on a domestic bank or by wire transfer from a domestic bank. Cash payments to foreign creditors may, in addition to the foregoing, be made at the option of the Disbursing Agent in such funds and by such means as are necessary or customary in a particular foreign jurisdiction.

. Time Bar to Cash Payment

Checks issued in respect of Allowed Claims shall be null and void if not negotiated within 180 days after the date of issuance thereof. Requests for reissuance of any voided check shall be made directly to the Disbursing Agent

by the Entity to whom such check was originally issued. Any Claims in respect of such voided check shall be waived and forever barred and such unclaimed Distribution shall be maintained in the applicable Account for redistribution to other claimants entitled to Distribution from such Account, notwithstanding any federal or state escheat laws to the contrary.

. Setoff

Except with respect to Claims satisfied, settled, and released pursuant to this Plan or any contract, instrument, release or other agreement or document entered into or delivered in connection with this Plan, the Disbursing Agent may, pursuant to section 553 of the Bankruptcy Code or applicable non-bankruptcy law, set off against any Claim (and the Distributions to be made on account of such Claim), counterclaims, rights and causes of action of any nature that the Debtors may hold against the Holder of such Claim: *ro ided, o e er*, that the failure to effectuate such a setoff shall not constitute a waiver or release by the Debtors, the Disbursing Agent or the Plan Agent of any Causes of Action that the Debtors or the Estates may possess against the Holder of a Claim.

L. Allocation Between Principal and Accrued Interest

Interest shall not accrue on any Holder’s Claim entitled to a Distribution from Assets in respect of the period from the Petition Date to the date a final Distribution is made on such Claim. To the extent that any Allowed Claim entitled to a Distribution from Assets consists of indebtedness and other amounts (such as accrued but unpaid interest thereon), such Distribution shall be allocated first to the principal amount of the Claim (as determined for federal income tax purposes) and then, to the extent the consideration exceeds the principal amount of the Claim, to such other amounts.

M. Disposition to Holder of Disputed Claim

Notwithstanding any other provision of this Plan: (a) no Distributions will be made on account of a Disputed Claim until such Claim becomes an Allowed Claim, if ever; and (b) except as otherwise agreed to by the relevant parties, no partial Distributions shall be made with respect to a Disputed Claim until all such disputes in connection with such Disputed Claim have been resolved by settlement or Final Order.

To the extent that a Disputed Claim ultimately becomes an Allowed Claim, any Distributions shall be made to the Holder of such Allowed Claim in accordance with the provisions of this Plan. On the Distribution Date that is at least 30 days after a Disputed Claim becomes an Allowed Claim (or such lesser period as the Disbursing Agent may determine), the Holder of such Claim shall receive any Distribution to which such Holder would have been entitled under the Plan as of the Effective Date (including any Distribution such Holder would have been entitled to on the Distribution Date on which such Holder is receiving its initial Distribution) if such claim had been Allowed as of the Effective Date, without any interest to be paid on account of such Claim.

N. Claim Paid or Payable by Third Party

. Claim Paid by Third Party

To the extent that the Holder of an Allowed Claim receives a Third Party Payment, the Plan Agent shall be authorized to reduce, for the purposes of Distribution, the Allowed amount of such Claim by the amount of the Third Party Payment, and such Claim shall be disallowed or deemed satisfied, as applicable, to the extent of the Third Party Payment without an objection having to be Filed and without any further notice to or action, order or approval of the Bankruptcy Court.

2. Claim Payable by Insurance

No Distributions shall be made on account of any Allowed Claim that is paid pursuant to one of the Insurance Policies. To the extent that any of the Insurers agrees to pay in full or in part an Allowed Claim, then immediately upon such Insurers’ agreement, such Claim may be noted on the claims register as expunged to the extent of any such

payment without an objection having to be Filed and without any further notice to or action, order or approval of the Bankruptcy Court.

Except as otherwise provided in this Plan, payments to Holders of Claims covered by Insurance Policies shall be in accordance with the provisions of any applicable Insurance Policy. Nothing contained in this Plan shall constitute or be deemed a waiver of any Cause of Action that the Debtors or any other Entity may hold against any other Entity, including Insurers, under any Insurance Policies, nor shall anything contained herein constitute or be deemed a waiver by such Insurers of any rights or defenses, including coverage defenses, held by such Insurers.

ARTICLE VII DISPUTED, CONTINGENT, AND UNLIQUIDATED CLAIMS

A. Allowance of Claim

After the Effective Date, the Wind-Down Debtors, the Plan Agent, the GUC Trust, and the GUC Trustee, as applicable, shall have any and all rights and defenses that the Debtors had with respect to any Claim immediately before the Effective Date, except with respect to any Claim deemed Allowed or satisfied, settled, and released under this Plan. All settled Claims approved prior to the Effective Date pursuant to a Final Order of the Bankruptcy Court pursuant to Bankruptcy Rule 9019 or otherwise shall be binding on all parties.

Any Claim that has been listed in the Schedules as disputed, contingent or unliquidated, and for which no proof of Claim has been timely Filed, is not considered Allowed and shall be expunged without further action and without any further notice to or action, order or approval of the Bankruptcy Court.

B. Protection of Objection to Claim

1. Authority to Protect and Settle Claim

Except as otherwise specifically provided in this Plan, the Debtors (prior to the Effective Date), the Plan Agent (after the Effective Date), shall have the authority to: (a) File, withdraw or litigate to judgment, objections to Non-GUC Claims; (b) settle or compromise any Disputed Non-GUC Claim without any further notice to or action, order or approval by the Bankruptcy Court; and (c) direct the Claims and Noticing Agent to adjust the claims register to reflect any such resolutions without any further notice to or action, order or approval by the Bankruptcy Court. The DIP Lender shall have the right and authority to object to any Administrative Expense Claims, and the Debtors or Plan Agent, as applicable, shall consult with the DIP Lender concerning the filing or resolution of Administrative Expense Claims objections.

The GUC Trustee shall have the sole authority to: (a) File, withdraw or litigate to judgment, objections to General Unsecured Claims; (b) settle or compromise any Disputed General Unsecured Claim without any further notice to or action, order or approval by the Bankruptcy Court; and (c) direct the Claims and Noticing Agent to adjust the claims register to reflect any such resolutions without any further notice to or action, order or approval by the Bankruptcy Court. To the extent that the Debtors and/or the Committee Filed objections to General Unsecured Claims that remain pending as of the Effective Date, the GUC Trustee shall be substituted as the objecting party without further action of the parties or order of the Bankruptcy Court.

2. Application of Bankruptcy Rule

To facilitate the efficient resolution of Disputed Claims, the Plan Agent and the GUC Trustee shall, notwithstanding Bankruptcy Rule 3007(c), be permitted to File omnibus objections to Claims.

3. Authority to Amend Schedule

After the Effective Date, and upon prior reasonable notice to the GUC Trustee, the Wind-Down Debtors, and the Plan Agent, as applicable, will have the authority to amend the Schedules with respect to any Claim and the Plan Agent and GUC Trust and any applicable Disbursing Agent shall be authorized to make distributions based on such

amended Schedules (if no proof of Claim is timely Filed in response thereto) without approval of the Bankruptcy Court. If any such amendment to the Schedules reduces the amount of a Claim or changes the nature or priority of a Claim, the Debtors or the Plan Agent, will provide the Holder of such Claim with notice of such amendment and parties-in-interest will have 30 days to File an objection to such amendment in the Bankruptcy Court.

C. Estimation of Claim

At any time, the Plan Agent may (but are not required to) request that the Bankruptcy Court estimate any Non-GUC Claim and the GUC Trustee may (but is not required to) request that the Bankruptcy Court estimate any General Unsecured Claim that is contingent or unliquidated (including without limitation any tort claim or other Claim subject to any Insurance Policy) pursuant to section 502(c) of the Bankruptcy Code for any reason, regardless of whether any party previously has objected to such Claim or whether the Bankruptcy Court has ruled on any such objection. The Bankruptcy Court shall retain exclusive jurisdiction to estimate any such Claim (including without limitation any tort claim or other Claim subject to any Insurance Policy), including during the litigation of any objection to such Claim or during the appeal relating to such objection. In the event that the Bankruptcy Court estimates any contingent or unliquidated Claim, that estimated amount shall constitute a maximum limitation on such Claim for all purposes under this Plan (including for purposes of Distributions), and the Debtors, Wind-Down Debtors, or the Plan Agent (as the case may be) may elect to pursue any supplemental proceedings to object to any ultimate Distribution on such Claim. To the extent the Bankruptcy Court does not have jurisdiction or constitutional authority to enter a final order on any such Claim, the Bankruptcy Court shall issue a report and recommendation to the District Court.

D. Offer of Judgment

The Debtors, before the Effective Date, and the Plan Agent or the GUC Trustee, after the Effective Date, as applicable, are authorized to serve upon a Holder of a Disputed Claim an offer to allow judgment to be taken on account of such Disputed Claim, and, pursuant to Bankruptcy Rules 7068 and 9014, Federal Rule of Civil Procedure 68 shall apply to such offer of judgment. To the extent the Holder of a Disputed Claim must pay the costs incurred by the Debtors, Plan Agent, or GUC Trustee, as applicable, after the making of such offer, such amounts may be set off against the amount of any Distribution to be paid to such Holder without any further notice to or action, order, or approval of the Bankruptcy Court.

ARTICLE VIII. CONFIRMATION OF THE PLAN

A. Condition Precedent to Confirmation

1. The proposed Confirmation Order shall be in form and substance satisfactory to the Debtors and the DIP Lender, and the Committee.
2. Any exhibits or schedules incorporated as part of the Plan and Disclosure Statement shall be reasonably acceptable in form and substance to the Debtors and the DIP Lender.

B. Condition Precedent to the Effective Date

The Effective Date will not occur, and the Plan will not be consummated, unless and until the following conditions have been satisfied or duly waived pursuant to Article VIII C below:

1. The Confirmation Order shall be in full force and effect, and no stay thereof shall be in effect.
2. All other documents and agreements necessary to implement this Plan on the Effective Date (if any), shall have been effected or executed and delivered to the required parties and, to the extent required, filed with the applicable Governmental Unit in accordance with applicable laws, and all other actions required to be taken in connection with the Effective Date shall have occurred.

3. The Plan Agent shall have been appointed and have accepted his or her appointment.
4. The GUC Trustee shall have been appointed and have accepted his or her appointment.
5. The GUC Payment shall have been funded as described in the Settlement Term Sheet.
6. The GUC Claim Reconciliation process shall have been funded with 500,000 by the Debtors as described in the 9019 Motion and Settlement Term Sheet.
7. The Professional Fee Escrow Account shall be created and funded as set forth herein.
8. Each of the Sale Transactions shall have closed.
9. The Debtors and the DIP Lender shall have established an agreed upon Wind-Down Budget subject to change only with the mutual agreement of the DIP Lender or Icahn Entities, as applicable, and the Debtors or Wind-Down Debtors, as applicable.
10. All statutory fees and obligations then due and payable to the U.S. Trustee shall have been paid in full.

C. Waive of Condition to Confirmation of the Effective Date

Each condition to Confirmation set forth in Article VIIIA or to the Effective Date set forth in Article VIIIB, except for the conditions in clauses 1 and 4–6 of Article VIIIB, may be waived in whole or in part at any time by agreement of the Debtors and the DIP Lender, without an order of the Bankruptcy Court.

D. Notice of Occurrence of Effective Date

Within five (5) days after occurrence of the Effective Date, the Debtors shall File with the Bankruptcy Court and serve a Notice of Occurrence of Effective Date stating the date on which the Effective Date occurred.

E. Effect of Nonoccurrence of Condition to the Effective Date

The Debtors reserve the right to seek to withdraw this Plan at any time prior to the Effective Date. If this Plan is withdrawn by the Debtors: (1) each of the provisions of this Plan and the Confirmation Order shall be null and void in all respects, including with respect to (a) the assumption, assumption or rejection of Executory Contracts and Unexpired Leases and (b) the releases described in Article VIIIF; and (2) nothing contained in this Plan or the Confirmation Order shall (a) constitute a waiver or release of any Claims by or against, or any Interest in, the Debtors or (b) prejudice in any manner the rights of the Debtors or any other party in interest.

F. Effect of Confirmation

. Binding Effect

The Plan shall be binding upon all present and former Holders of Claims and Interests and their respective successors and assigns. To opt-out of the Releases by Releasing Parties provision, Holders of Claims must (a) validly opt out of the releases contained in this Plan by checking the designated box on such Holder's Ballot or notice of non-voting status, (b) File an objection to the releases contained in the Plan by the Plan Objection Deadline, or (c) timely vote to reject the Plan.

2. Disolution of Official Committee

Upon the Effective Date, the Committee shall remain in place at its members discretion for the limited purposes of: (i) GUC Claim Reconciliation, (ii) participating in update calls with the Wind-Down Debtors or Plan Agent on a reasonable basis, and (iii) consulting with the GUC Trustee regarding outstanding matters under the Plan,

but shall be discharged from all other further duties, responsibilities, and obligations related to the Case. The Committee's professionals shall be permitted to assert Professional Fee Claims for services rendered and expenses incurred with respect to the Committee's limited authority, and shall further be permitted to: (i) prepare, File, and if necessary, litigate final applications for compensation and (ii) object to final fee applications Filed by other Professionals. Any fees or reimbursable expenses of the Committee's professionals accruing on or after the Confirmation Date, and any reimbursable expenses of the Committee members, which accrue after the Confirmation Date, shall be paid solely from the GUC Claim Reconciliation Fund. Upon the Final Distribution Date for Class 2 General Unsecured Claims, the Committee shall be deemed permanently dissolved. Members of the Committee may withdraw from the Committee at any time following the Effective Date, provided that a GUC Trustee has been appointed and approved in accordance with the terms hereof.

Releas e y the De to

Pu uant to ection 2 of the Ban u tcy Code, fo ood and valua le con ide ation, the ade uacy of hich i he e y confi med, on and afte the Effective Date, each Relea ed Pa ty i deemed to e he e y conclu ively, a olutely, i evoca ly, and fo eve lea ed y each and all of the De to , the Wind-Do n De to , and thei E tate , in each ca e on ehalf of them elve and thei e e ctive ucce o , a i n , and Re e ntative , and any and all othe Entitie ho may u o t to a e t any Claim o Cau e of Action, di e ctly o de ivatively, y, th ou h, fo , o ecau e of the fo e oin Entitie , f om any and all Claim , o li ation , i ht , uit , dama e , Cau e of Action, e medie , and lia ilitie hat oeve , includin any de ivative claim , a e ted o a e ta le on ehalf of any of the De to , the Wind-Do n De to , o thei E tate , a a lica le, hethe no no un no n, fo e een o unfo e een, matu ed o unmatu ed, e i tin o he einafte a i in , in la , e uity, cont act, to t o othe i e, that the De to , the Wind-Do n De to , o thei E tate o Affiliate ould have een le ally entitled to a e t in thei o n i ht hethe individually o collectively o on ehalf of the Holde of any Claim a ain t, o Inte e t in, a De to o othe Entity, a ed on o elatin to, o in any manne a i in f om, in hole o in a t, the De to , the u cha e, ale, o e ci ion of the u cha e o ale of any ecu ity of the De to o the Wind-Do n De to , the u e ct matte of, o the t an action o event ivin i e to, any Claim o Inte e t that i t eated in the Plan, the u ine o cont actual arrangements between any Debtor and any Released Party, the Debtors' in- o out-of-cou t e t uctu in effo t , inte com any t an action , the De to ' capital structure, management, ownership, or operation the eof, the Sale T an action , the ale and ma etin oce , the Wind Do n, the Cha te Ca e , and any ucce o ca e , the fo mulation, e a ation, di emination, ne otiation, filin , o con ummation of the Di clo u e Statement, the DIP Loan Document , any Sale T an action, the Plan includin , fo the avoidance of dou t, the Plan Su lement , o any Sale T an action, cont act, in t ument, lea e, o othe a eement o document ceated o ente ed into in connection ith the Di clo u e Statement, o the Plan includin , fo the avoidance of dou t, the Plan Su lement , the filin of the Cha te Ca e , the u uit of Confi mation, the u uit of Con ummation, the admini t ation and im lementation of the Plan, includin any Wind-Do n T an action , i uance o di t i ution of ecu itie u uant to the Plan, o the di t i ution of o e ty unde the Plan o any othe elated a eement o document includin any le al o inion e ue ted y any Entity e a din any t an action, cont act, in t ument, document o othe a eement contem lated y the Plan o the eliance y any Relea ed Pa ty on the Plan o the Confi mation O de in lieu of uch le al o inion , o u on any othe elated act o omi ion, t an action, a eement, event, o othe occu ence ta in lace on o efo e the Effective Date o elatin to any of the fo oin . In addition to the fo oin , fo ood an valua le con ide ation, the ade uacy of hich i he e y confi med, on and afte the Effective Date, each of the De to , the Wind-Do n De to , and thei E tate , in each ca e on ehalf of them elve and thei e e ctive ucce o , a i n , and Re e ntative , a e he e y deemed to have conclu ively, a olutely, i evoca ly, and fo eve lea ed any and all Avoidance Action .

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Ban u tcy Rule 90 9, of the lea e de c i ed in thi A ticle VIII y the De to , hich include y efe ence each of the elated ovi ion and definition contained in the Plan, and fu the , hall con titute the Ban u tcy Court's finding that each release described in this Article VIII is: (1) in exchange for the good and valuable con ide ation ovided y the Relea ed Pa tie , 2 a ood-faith ettlement and com omi e of uch Claim in the e t inte e t of the De to and all Holde of Claim and Inte e t 4 fai , e uita le, and ea ona le iven and made afte due notice and o o tunity fo hea in and a a to any of the De to o Wind-

Do n De to o thei e ective E tate a e tin any claim, Cau e of Action, o lia ility elated the eto, of any ind hat oeve , a ain t any of the Relea ed Pa tie o thei o e ty.

Not ith tandin anythin contained he ein to the cont a y e ce t fo A ticle VIII.G, if a lica le , the fo e oin elea e doe not elea e i any o li ation of any a ty unde the Plan o any document, in t ument, o a eement e ecuted to im lement the Plan, ii any o t-Effective Date o li ation of any a ty o Entity unde the Plan, the Confi mation O de , any Wind-Do n T an action , o any document, in t ument, o a eement includin tho e et fo th in the Plan Su lement e ecuted to im lement the Plan o any Claim o o li ation a i in unde the Plan iii any o li ation of any a ty unde a Sale T an action o any document, in t ument, o a eement e ecuted to im lement a Sale T an action, iv the i ht of the De to ith e ect to any confidentiality ovi ion o covenant e t ictin com etition in favo of the De to unde any em loyment a eement ith a cu ent o fo me em loyee of the De to , o v the i ht of Holde of Allo ed Claim o Inte e t to eceive di t i ution unde the Plan.

Fo the avoidance of dou t, and not ith tandin anythin to the cont a y he ein, the te m of the Settlement and the 90 9 O de a e not modified, amended, o affected y the elea e unde thi A ticle VIII.F. .

4. Relea e y Relea in Pa tie

In e chan e fo ood and valua le con ide ation, the ade uacy of hich i he e y confi med, on i the Settlement Effective Date and ii the Plan Effective Date, each Relea ed Pa ty i deemed to e he e y conclu ively, a olutely, unconditionally, i evoca ly, and fo eve elea ed and di cha ed y each of the Relea in Pa tie includin any ucce o t u tee o othe e e entative in the Cha te Ca e and any ucce o ca e , in each ca e on ehalf of them elve and thei e ective ucce o , a i n , and e e entative , and any and all othe Entitie ho may u o t to a e t any Cau e of Action o ned y the Relea in Pa tie , di ectly o de ivatively, y, th ou h, fo , o ecau e of the fo e oin Entitie on ehalf of the Relea in Pa tie , f om any and all di ect o de ivative Claim and Cau e of Action a e ted on ehalf of the Relea in Pa tie , hethe no n o un no n, fo e een o unfo e een, matu ed o unmatu ed, e i tin o he eafte a i in , in la , e uity, cont act, to t o othe i e, that the Relea in Pa tie ould have een le ally entitled to a e t in thei o n i ht hethe individually o collectively o on ehalf of the Holde of any Claim a ain t, o Inte e t in, a Relea in Pa ty o othe Entity, o that any Holde of any Claim a ain t, o Inte e t in, a Relea in Pa ty o othe Entity could have a e ted on ehalf of the Relea in Pa ty, a ed on o elatin to, o in any manne a i in f om, in hole o in a t, the De to includin the ca ital t uctu e, mana ement, o ne hi , o o e ation the eof , the a e tion o enfo cement of i ht and emedie a ain t the De to s, the Debtors' in- o out-of-cou t e t uctu in effo t , any Avoidance Action , inte com any t an action et een one o mo e of the De to and one o mo e of the De to o thei affiliate , the Cha te Ca e and any ucce o ca e , the fo mulation, e a ation, di emination, ne otiation, o filin of the Di clo u e Statement, the DIP Loan Document , the Plan includin , fo the avoidance of dou t, the Plan Su lement , Wind-Do n T an action, o any Sale T an action, cont act, in t ument, elea e, o othe a eement o document includin any le al o inion e ue ted y any Entity e a din any t an action, cont act, in t ument, document o othe a eement contem lated y the Plan o the eliance y any Relea ed Pa ty on the Plan o the Confi mation O de in lieu of uch le al o inion c eated o ente ed into in connection ith the Di clo u e Statement, the DIP Loan Document , o the Plan, the Plan Su lement, the filin of the Cha te Ca e and any ucce o ca e , the u uit of Confi mation and the Settlement, the u uit of Con ummation, the admini t ation and im lementation of the Plan, includin the i uance o di t i ution of Secu itie u uant to the Plan o the di t i ution of o e ty in a manne con i tent ith the Settlement, o u on any othe act o omi ion, t an action, a eement, event, o othe occu ence elated o elatin to any of the fo e oin ta in lace on o efo e, in e ect of the fo e oin clau e i , the Settlement Effective Date, and, in e ect of the fo e oin clau e ii , the Plan Effective Date. Not ith tandin anythin to the cont a y in the fo e oin , the elea e et fo th a ove do not elea e a any i ht and emedie of any Holde of a Claim olely a ain t any De to o it E tate, a i in in the o dina y cou e of u ine io to the Petition Date, includin an admini t ative e en e claim unde ection 0 of the Ban u tcy Code, to o ecute uch Claim a ain t the a lica le De to and it E tate, and to defend any o ection to uch Claim any o t-Plan Effective Date o li ation of any a ty o Entity unde the Plan, the Confi mation O de , any Sale T an action, o any document, in t ument, o a eement includin tho e et fo th in the Plan Su lement e ecuted to im lement the Plan o any Claim o o li ation a i in unde the Plan, c any o dina y cou e

obligation between the Debtor and Icahn Entities arising out of or from any agreement entered into after the Petition Date, including under that certain Transition Services Agreement dated as of December 31, 2021, (d) the Committee's right to appoint an entity to be charged with the execution, reconciliation, and distribution of the GUC Payment as defined in the Settlement Term Sheet, or any Claim or Cause of Action arising under the DIP Order or DIP Facility.

. **Execution**

Except as expressly provided herein in the Confirmation Order, no Executed Party shall have any liability for, and each Executed Party shall be released and discharged from any and all Claim, Interest, Obligation, Inheritance, Damages, Cause of Action for any claim arising out of or from the Effective Date related to any act or omission in connection with, relating to, or arising out of the Charter Case, including the DIP Order, the Plan including the Plan Supplement, the Disclosure Statement, the filing of the Charter Case, the negotiation, formulation, execution, distribution, filing or consummation of any Sale Transaction, contract, instrument, lease, or other agreement or document created or entered into in connection with the Sale Transaction of the Plan, the receipt of confirmation, consummation, administration, and implementation of the Plan, including the issuance or distribution of equity pursuant to the Plan, or the distribution of property under the Plan or any other related agreement, the solicitation of vote on the Plan, or upon any other act, omission, transaction, agreement, event, or other occurrence taking place on or after the Petition Date through the Effective Date relating to the foregoing, except for claims related to any act or omission that is determined in a Final Order to have constituted actual fraud, or negligence, or willful misconduct in all respects such Entities shall be entitled to rely solely upon the advice of counsel with respect to their duties and responsibilities pursuant to the Plan. The Executed Parties have, and upon completion of the Plan shall be deemed to have, acted in good faith and in compliance with the applicable law with respect to the solicitation of vote and distribution of consideration pursuant to the Plan, and, therefore, are not, and on account of such distribution shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation or execution of the Plan, or such distribution made pursuant to the Plan.

This execution shall be in addition to, and not in limitation of, all other release, indemnification, execution, and any other applicable law, rule, or regulation protecting such Executed Parties from liability. Notwithstanding anything to the contrary in the foregoing, the execution set forth in the Plan shall not be construed as releasing any party or Entity from its post-Effective Date obligation under the Plan, any Sale Transaction, or any document, instrument, or agreement including those set forth in the Plan Supplement executed to implement the Plan.

. **Induction**

Except as otherwise expressly provided in this Plan of Distribution, the right to the aid or delivered pursuant to this Plan of the Confirmation Order, all Entities that have held, hold, or may hold Claim or Interest that have been released pursuant to this Plan to the maximum extent permitted under applicable law, permanently enjoined, from and after the Effective Date, from taking any of the following actions against, applicable, the Debtor, or the Released Parties commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claim or Interest, enforcing, attaching, collecting, or recovering in any manner or means any judgment, award, decree, or order against such Entity on account of or in connection with or with respect to any such Claim or Interest, executing, enforcing, or enforcing any Lien or encumbrance of any kind against such Entity or the property of the Estate of such Entity on account of or in connection with or with respect to any such Claim or Interest, and any interest of or from, or recovery of any kind against any obligation due from such Entity or against the property of such Entity on account of or in connection with or with respect to any such Claim or Interest unless such Entity has timely asserted such interest in a document filed with the Bankruptcy Court licitly received such interest, and notwithstanding an indication of a Claim or Interest on the part of such Entity asserting, has, or intend to receive any interest of or from such Entity or the property of such Entity and commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claim or Interest, attached, and released pursuant to this Plan.

Upon entry of the Confirmation Order, all Holders of Claim and Interest and their respective constituent and former employees, agents, offices, directors, principals, and direct and indirect Affiliate shall be enjoined from taking any action to interfere with the implementation of Confirmation of the Plan. Each Holder of an Allowed Claim, by acceptance, election or otherwise, shall be deemed to have consented to the injunction provisions set forth in this Article VIII.

Gatekeeper Provision

No party may commence, continue, amend, or otherwise pursue, join in, or otherwise support any other party commencing, continuing, amending, or pursuing, a Claim, Cause of Action, or Covered Claim of any kind against any Released Party, or the Plan Agent, in each case that arose or arises from or is reasonably likely to relate to any act or omission (a) in connection with, (b) relating to, or (c) arising out of a Claim, Cause of Action, or Covered Claim against, in the case of each of (a) – (c) any Debtor or any of the Estates, as applicable, subject to Articles VIII.C.3, VIII.C.4, VIII.C.5, or VIII.C.6, in each case without first (i) requesting a determination from the Bankruptcy Court, after notice to all affected parties and a hearing, that such claim or cause of action represents a colorable claim against a Released Party and is not a claim that the Debtors released under the Plan, which request (x) must attach the complaint or petition proposed to be filed by the requesting party and (y) include a proposed attorney fee reserve, subject to court modification, that will be deposited to the Bankruptcy Court’s registry to indemnify the Released Party or Parties, and/or Plan Agent Trustee named in the complaint or petition attached to the request, as applicable, against costs associated with the successful defense of any claim that is allowed to proceed and (ii) obtaining from the Bankruptcy Court specific authorization for such party to bring such claim or cause of action against any such Released Party. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any claims or causes of action not explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by applicable law.

No party may assert a claim on any basis against the GUC Trust, the GUC Trustee or any of their professionals, agents, or representatives (collectively, the “GUC Trust Parties”) arising out of or related to their roles, either prior to or after the Effective Date, in these cases without first seeking authority from the Bankruptcy Court in each case without first (i) requesting a determination from the Bankruptcy Court, after notice to all affected parties and a hearing, that such claim or cause of action represents a colorable claim against the GUC Trust Parties and is not a claim that was released under the Plan, which request (x) must attach the complaint or petition proposed to be filed by the requesting party and (y) include a proposed attorney fee reserve, subject to court modification, that will be deposited to the Bankruptcy Court’s registry to indemnify the GUC Trust Parties named in the complaint or petition attached to the request, as applicable, against costs associated with the successful defense of any claim that is allowed to proceed and (ii) obtaining from the Bankruptcy Court specific authorization for such party to bring such claim or cause of action against any such GUC Trust Party. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any claims or causes of action not explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by applicable law.

G. Vote Solicited in Good Faith

Upon entry of the Confirmation Order, the Debtors will be deemed to have solicited votes on the Plan in good faith and in compliance with the Bankruptcy Code, and pursuant to section 1125(e) of the Bankruptcy Code, the Debtors, and their Representatives will be deemed to have participated in good faith and in compliance with the Bankruptcy Code. None of such parties or individuals will have any liability for the violation of any applicable law, rule, or regulation governing the solicitation of votes on the Plan or the offer, issuance, sale, or purchase of the securities offered and sold under the Plan and any previous plan, if applicable.

**ARTICLE IX
RETENTION OF JURISDICTION**

Notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, the Bankruptcy Court will retain exclusive jurisdiction over all matters arising out of, and related to, the Chapter 11 Cases and this Plan to the fullest extent permitted by law, including, among other things, jurisdiction to:

A. Allow, disallow, estimate, determine, liquidate, reduce, classify, re-classify, estimate or establish the priority or secured or unsecured status of any Claim or Interest, including the resolution of (1) any request for payment of any Administrative Expense Claim and (2) any and all objections to the amount, allowance, priority or classification of Claims or Interests;

B. Grant or deny any applications for allowance of any Professional Fee Claims for periods ending on or before the Confirmation Date;

C. Resolve any matters related to the assumption or rejection of any Executory Contract or Unexpired Lease to which the Debtors are a party or with respect to which the Debtors may be liable, and to hear, determine and, if necessary, liquidate any Claims arising therefrom, including any Cure Amount;

D. Ensure that Distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of this Plan;

E. Decide or resolve any motions, adversary proceedings, contested matters and any other matters Filed in the Bankruptcy Court involving the Debtors that may be pending on the Effective Date or brought thereafter;

F. Enter such orders as may be necessary or appropriate to implement or consummate the provisions of this Plan and all contracts, instruments, releases and other agreements or documents entered into or delivered in connection with the Chapter 11 Cases, this Plan, the Disclosure Statement, or the Confirmation Order;

G. Resolve any cases, controversies, suits or disputes that may arise in connection with the Consummation, interpretation or enforcement of this Plan, the Confirmation Order or any contract, instrument, release or other agreement or document that is entered into or delivered pursuant to this Plan, the Confirmation Order or the Sale Transaction;

H. Modify this Plan before or after the Effective Date pursuant to section 1127 of the Bankruptcy Code; modify the Confirmation Order or any contract, instrument, release or other agreement or document entered into or delivered in connection with this Plan, the Disclosure Statement, the Confirmation Order, or any contract, instrument, release or other agreement or document entered into, delivered or created in connection with this Plan in such manner as may be necessary or appropriate to consummate this Plan and the transactions contemplated hereby;

I. Hear and determine any matter, case, controversy, suit, dispute, or Cause of Action regarding the existence, nature and scope of the releases, and injunctions provided under this Plan, and issue injunctions, enforce the injunctions contained in this Plan and the Confirmation Order, enter and implement other orders or take such other actions as may be necessary or appropriate to implement, enforce or restrain interference by any Entity with respect to the Consummation, implementation or enforcement of this Plan or the Confirmation Order, including the releases, and injunctions provided under this Plan;

J. Enter and implement such orders as are necessary or appropriate if the Confirmation Order is for any reason or in any respect modified, stayed, reversed, revoked or vacated or if Distributions pursuant to this Plan are enjoined or stayed;

K. Determine any other matters that may arise in connection with or relate to this Plan, the Disclosure Statement, the Confirmation Order or any contract, instrument, release or other agreement or document entered into or delivered in connection with this Plan, the Disclosure Statement, or the Confirmation Order;

- L. Hear and determine any Retained Causes of Action;
- M. Enforce, clarify, or modify any orders previously entered by the Bankruptcy Court in the Chapter 11 Cases;
- N. Enter a final decree closing the Chapter 11 Cases;
- O. Determine matters concerning state, local and federal Taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code, including any Disputed Claims for Taxes;
- P. Assist in recovery of all Assets of the Debtors and their Estates, wherever located; and
- . Hear any other matter over which the Bankruptcy Court has jurisdiction.

**ARTICLE X
MISCELLANEOUS PROVISIONS**

A. Modification of the Plan

Subject to the restrictions on modifications set forth in section 1127 of the Bankruptcy Code, the Debtors reserve the right to alter, amend or modify this Plan before the Effective Date. Prior to the Effective Date, the Debtors may make appropriate technical adjustments and modifications to this Plan without further order or approval of the Bankruptcy Court. Holders of Claims that have accepted this Plan shall be deemed to have accepted this Plan as amended, modified, or supplemented, if the proposed amendment, modification or supplement does not materially and adversely change the treatment of such Claim; *ro ided, o e er*, that any Holders of Claims who were deemed to accept this Plan because such Claims were Unimpaired shall continue to be deemed to accept this Plan only if, after giving effect to such amendment, modification or supplement, such Claims continue to be Unimpaired.

B. Revocation of the Plan o Non-Occu ence of the Confi mation Date o Effective Date

The Debtors reserve the right to revoke or withdraw this Plan prior to the Confirmation Date or at the Confirmation Hearing. If this Plan is revoked or withdrawn, or if the Confirmation Date or the Effective Date does not occur, then this Plan shall be null and void in all respects solely with respect to the Debtors, and nothing contained in this Plan shall: (a) prejudice in any manner the rights of the Debtors or any other party in interest; (b) constitute a waiver or release of any claims by or against, or any interests in, any of the Debtors or any other Entity; or (c) constitute an admission of any sort by the Debtors or any other Entity.

C. Re e vation of Ri ht Re a din Ce tain Matte

If the requisite Classes do not vote to accept this Plan or the Bankruptcy Court does not confirm this Plan, the Debtors reserve their rights to exercise their fiduciary duties regarding the resolution of the Chapter 11 Cases.

D. E hi it and Schedule

All exhibits and schedules to this Plan, including the Plan Supplement, are incorporated into and constitute a part of this Plan as if set forth herein.

E. Seve a ility

If prior to the entry of the Confirmation Order, any term or provision of this Plan is determined by the Bankruptcy Court to be invalid, void, or unenforceable, the Bankruptcy Court may, at the request of the Debtors, alter and interpret such term or provision to the extent necessary to render it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as so altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the remaining terms and provisions of this Plan shall remain in full force and effect and

shall in no way be affected, impaired, or invalidated by such holding, alteration, or interpretation. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision of this Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

F. Successors and Assigns

Except as expressly provided otherwise in this Plan, the rights, benefits and obligations of any Person named or referred to in the Plan or the Confirmation Order shall be binding on, and shall inure to the benefit of, any heir, executor, administrator, successor or assign, Affiliate, Representative, beneficiary or guardian, if any, of each Person.

G. Service of Documents

Any pleading, notice or other document required by this Plan or the Confirmation Order to be served on or delivered to counsel to the Debtors must be sent via electronic mail, overnight delivery service, or hand delivery on:

IEH Auto Parts Holding LLC, et al

with a copy, which shall not constitute notice, to:

Jackson Walker LLP
1401 McKinney Street, Suite 1900
Houston, TX 77010

Attention: Matthew Cavanaugh
Veronica A. Polnick
Vienna F. Anaya
Emily Flynn Meraia

E-mail: mcavanaugh@jw.com
vpolnick@jw.com
vanaya@jw.com
emeraia@jw.com

Law Office of Liz Freeman
PO Box 61209
Houston, TX 77208

Attention: Elizabeth C. Freeman

Email: liz@lizfreemanlaw.com

**ARTICLE XI
CONFIRMATION OF THE PLAN**

A. VOTING PROCEDURES AND REQUIREMENTS

The Debtors are providing copies of this Plan and Disclosure Statement and Ballots to all known holders of Impaired Claims who are entitled to vote on the Plan. The procedures for voting were approved by the Bankruptcy Court by Order entered on May 2, 2023 Docket No. 474 .

Pursuant to the provisions of the Bankruptcy Code, only Classes of Claims against the Debtors that are “Impaired” under the terms and provisions of the Plan and entitled to receive a Distribution thereunder are entitled to vote to accept or reject the Plan. Accordingly, Classes of Claims or Interests that are not Impaired under the terms and provision of the Plan are *not* entitled to vote on the Plan. In addition, Classes of Claims or Interests that are not entitled to a distribution under the terms and provisions of the Plan are deemed to have rejected the Plan and are not entitled to vote to accept or reject the Plan.

Under the Plan, Holders of Class 2 Claims are, or may be determined to be, Impaired and are entitled to vote. Holders of Class 1 Claims are not Impaired and are deemed to have accepted the Plan. Holders of Class 3 Interests are Impaired and deemed to reject the Plan.

Ballot will be accepted via the internet through the Claim and Notification Agent's website and e-mail.

B. STATUTORY REQUIREMENTS FOR CONFIRMATION OF THE PLAN

At the Confirmation Hearing, the Bankruptcy Court will determine whether the Plan satisfies the requirements of section 1129 of the Bankruptcy Code. The Debtors believe that: (1) the Plan satisfies or will satisfy all of the necessary statutory requirements of chapter 11 of the Bankruptcy Code; (2) the Debtors complied or will have complied with all of the necessary requirements of chapter 11 of the Bankruptcy Code; and (3) the Plan has been proposed in good faith. Specifically, in addition to others, as applicable, the Debtors believe that the Plan satisfies or will satisfy the applicable Confirmation requirements of section 1129 of the Bankruptcy Code set forth below:

- The Plan complies with the applicable provisions of the Bankruptcy Code.
- The Debtors, as the Plan proponent, will have complied with the applicable provisions of the Bankruptcy Code.
- The Plan has been proposed in good faith and not by any means forbidden by law.
- Any payment made or promised under the Plan for services or for costs and expenses in, or in connection with, the Chapter 11 Cases, or in connection with the Plan and incident to the Chapter 11 Cases, has been disclosed to the Bankruptcy Court, and any such payment: (1) made before the Confirmation of the Plan is reasonable; or (2) subject to the approval of the Bankruptcy Court as reasonable, if it is to be fixed after Confirmation of the Plan.
- Either each Holder of an Impaired Claim has accepted the Plan, or will receive or retain under the Plan on account of such Claim, property of a value, as of the Effective Date of the Plan, that is not less than the amount that such Holder would receive or retain if the Debtors were liquidated on that date under chapter 7 of the Bankruptcy Code, including pursuant to section 1129(b) of the Bankruptcy Code for Equity Interests deemed to reject the Plan.
- Each Class of Claims that is entitled to vote on the Plan has either accepted the Plan or is not Impaired under the Plan, or the Plan can be confirmed without the approval of such Class pursuant to section 1129(b) of the Bankruptcy Code.
- Except to the extent that the Holder of a particular Claim will agree to a different treatment of its Claim, the Plan provides that Administrative Expense Claims and Other Priority Claims will be paid in full on the Effective Date, or as soon thereafter as is reasonably practicable.
- At least one Class of Impaired Claims has accepted the Plan, determined without including any acceptance of the Plan by any insider holding a Claim in that Class.
- Confirmation of the Plan is not likely to be followed by the liquidation or the need for further financial reorganization of the Debtors or any successors thereto under the Plan.
- All fees of the type described in 28 U.S.C. 1930, including the fees of the United States Trustee, will be paid as of the Effective Date.

The Best Interest of Creditors Test

Often called the “best interests” test, section 1129(a)(7) of the Bankruptcy Code requires that a bankruptcy court find, as a condition to confirmation, that a chapter 11 plan provides, with respect to each class, that each holder

of a claim or an equity interest in such class either (a) has accepted the plan or (b) will receive or retain under the plan property of a value, as of the effective date of the plan, that is not less than the amount that such holder would receive or retain if the Debtors liquidated under chapter 7 of the Bankruptcy Code.

To calculate the probable Distribution to Holders of each Impaired Class of Claims and Interests if the Debtors were liquidated under chapter 7, the Bankruptcy Court must first determine the aggregate dollar amount that would be generated from the Debtors' Assets if these Chapter 11 Cases were converted to chapter 7 Case under the Bankruptcy Code. Because the Plan is a liquidating plan, the "liquidation value" in the hypothetical chapter 7 liquidation analysis for purposes of the "best interests" test is substantially similar to the estimates of the results of the chapter 11 liquidation contemplated by the Plan. However, the Debtors believe that in a chapter 7 liquidation, there would be additional costs and expenses that would be incurred as a result of the ineffectiveness associated with replacing existing management and professionals in a chapter 7 case.

To make these findings, the Bankruptcy Court must: (a) estimate the cash liquidation proceeds that a chapter 7 trustee would generate if the Debtors' Chapter 11 Cases were converted to a chapter 7 case and the Assets of the Debtors' Estates were liquidated; (b) determine the liquidation distribution that each non-accepting Holder of a Claim or Interest would receive from such liquidation proceeds under the priority scheme dictated in chapter 7; and (c) compare such Holder's liquidation distribution to the distribution under the Plan that such Holder would receive if the Plan were confirmed and consummated.

Costs of liquidation under chapter 7 of the Bankruptcy Code would include the compensation of a trustee, as well as compensation of counsel and other professionals retained by the trustee, Asset disposition expenses, all unpaid expenses incurred by the Debtors in their Chapter 11 Cases (such as compensation of attorneys, financial advisors, and accountants) that are allowed in the chapter 7 Case, litigation costs, and claims arising from the operations of the Debtors during the pendency of the Chapter 11 Cases.

In this case, notwithstanding the difficulty in quantifying recoveries to Holders of Allowed Claims, as described below, the Debtors believe that anticipated recoveries to each Class of Impaired Claims under the Plan implies a greater or equal recovery to Holders of Claims in Impaired Classes than the recovery available in a chapter 7 liquidation. Accordingly, the Debtors believe that the "best interests" test of section 1129 of the Bankruptcy Code is satisfied.

2. Liquidation Analysis

The Debtors are selling substantially all of their Assets. The Debtors believe that liquidation under chapter 11 is more beneficial to the Holders of Claims than a liquidation under chapter 7 because the Plan allows the Debtors' remaining Assets to be promptly administered by the Plan Agent. To that end, the Plan provides that all of the Debtors' remaining Assets will revert in the Estates. The Plan Agent will distribute the proceeds from these remaining Assets to the Holders of Allowed Claims in accordance with the priorities set forth in the Plan. Attached as **Exhibit A** to this Disclosure Statement is a liquidation analysis (the "Liquidation Analysis"). As set forth in the Liquidation Analysis, if these Chapter 11 Cases were to be converted to chapter 7 case, the Asset available for general unsecured creditors would be reduced as the GUC Payment is only available to general unsecured creditors in a chapter 11 context and not in a chapter 7 and the Debtors' Estates would incur the additional costs of a chapter 7 trustee, as well as the costs of counsel and other professionals retained by the trustee. These costs would reduce or eliminate potential distributions to all Classes of Claims on a dollar for dollar basis. Conversion also would likely delay the liquidation process and the ultimate distribution, if any, to unsecured creditors. Accordingly, the Debtors believe that Holders of Allowed Claims would receive less than anticipated under the Plan if the Chapter 11 Cases were converted to a chapter 7 case.

. Feasibility

Section 1129(a)(11) of the Bankruptcy Code requires the Bankruptcy Court to find, as a condition to confirmation, that confirmation is not likely to be followed by the Debtors' liquidation or the need for further financial reorganization, unless that liquidation or reorganization is contemplated by the Plan. The Plan clearly complies with this requirement because all of the Debtors' remaining Assets will be distributed pursuant to the terms of the Plan and, provided the Plan is confirmed and consummated, the Debtors' Estates will no longer exist to be subject to future

reorganization or liquidation. Since no further reorganization of the Debtors will be possible, the Debtors believe that the Plan meets the financial feasibility requirement. The Debtors believe that sufficient funds will exist to make all payments required by the Plan.

4. Acceptance by an Impaired Class

The Bankruptcy Code requires, as a condition to confirmation, that, except as described in the following section, each class of claims or interests that is impaired under a Chapter 11 plan accept the plan. A class that is not “impaired” under a plan is deemed to have accepted the plan and, therefore, solicitation of acceptances with respect to such class is not required. A Class is “impaired” unless the plan: (a) leaves unaltered the legal, equitable and contractual rights to which the claim or the equity interest entitles the holder of such claim or equity interest; or (b) cures any default, reinstates the original terms of such obligation, compensates the holder for certain damages or losses, as applicable, and does not otherwise alter the legal, equitable or contractual rights to which such claim or equity interest entitles the holder of such claim or equity interest.

Section 1126(c) of the Bankruptcy Code defines acceptance of a plan by a class of impaired claims as acceptance by holders of at least two-thirds in dollar amount and more than one-half in number of allowed claims in that class, counting only those claims that actually voted to accept or to reject the plan. Thus, a class of claims will have voted to accept the plan only if two-thirds in amount and a majority in number actually voting cast their Ballots in favor of acceptance. For a class of impaired equity interests to accept a plan, section 1126(d) of the Bankruptcy Code requires acceptance by Equity Interest Holders that hold at least two-thirds in amount of the allowed equity interests of such class, counting only those equity interests that actually voted to accept or reject the plan. Thus, a Class of Equity Interests will have voted to accept the plan only if two-thirds in amount actually voting cast their Ballots in favor of acceptance.

The Claims in Class 1 are not Impaired under the Plan, and, as a result, the Holders of such Claims are deemed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code and their votes will not be solicited.

The Claims in Class 2 are Impaired under the Plan. This Class will have accepted the Plan if the Plan is accepted by at least two-thirds in amount and a majority in number of the Claims of Class 2 (other than any Claims of creditors designated under section 1126(e) of the Bankruptcy Code) that have voted to accept or reject the Plan.

The Interests in Class 3 are Impaired under the Plan and will not receive a distribution under the Plan. Pursuant to section 1126(g) of the Bankruptcy Code, the Holders of such Class 3 Interests are deemed to reject the Plan and their votes will not be solicited.

. Confirmation Without Acceptance by All Impaired Classes

Section 1129(b) of the Bankruptcy Code allows a bankruptcy court to confirm a plan even if all impaired classes have not accepted it if the plan has been accepted by at least one impaired class. Pursuant to section 1129(b) of the Bankruptcy Code, notwithstanding an impaired class’s rejection or deemed rejection of the plan, such plan will be confirmed, at the plan proponent’s request, in a procedure commonly known as “cramdown,” so long as the plan does not “discriminate unfairly” and is “fair and equitable” with respect to each class of claims or equity interests that is impaired under, and has not accepted, the plan.

a. No Unfair Discrimination

This test applies to classes of Claims or Interests that are of equal priority and are receiving different treatment under the Plan. The test does not require that the treatment be the same or equivalent, but that such treatment be “fair.” In general, bankruptcy courts consider whether a plan discriminates unfairly in its treatment of classes of claims of equal rank (e.g., classes of the same legal character). Bankruptcy courts will take into account a number of factors in determining whether a plan discriminates unfairly, and, accordingly, a plan could treat two classes of unsecured creditors differently without unfairly discriminating against either class.

b. Fair and Equitable Test

This test applies to classes of different priority and status (secured versus unsecured) and includes the general requirement that no class of claims receive more than 100% of the amount of the allowed claims in such class. As to the dissenting class, the test sets different standards depending upon the type of claims or equity interests in such class.

Secured Claims The condition that a plan be “fair and equitable” to a non-accepting class of secured claims includes the requirements that: (1) the holders of such secured claims retain the liens securing such claims to the extent of the allowed amount of the claims, whether the property subject to the liens is retained by the Debtors or transferred to another entity under the plan; and (2) each holder of a secured claim in the class receives deferred cash payments totaling at least the allowed amount of such claim with a value, as of the effective date of the plan, at least equivalent to the value of the secured claimant’s interest in the Debtors’ property subject to the liens.

Unsecured Claims The condition that a plan be “fair and equitable” to a non-accepting class of unsecured claims includes the following requirement that either: (1) the plan provides that each holder of a claim of such class receive or retain on account of such claim property of a value, as of the effective date of the plan, equal to the allowed amount of such claim; or (2) the holder of any claim or any equity interest that is junior to the claims of such class will not receive or retain under the plan on account of such junior claim or junior equity interest any property.

Equity Interests The condition that a plan be “fair and equitable” to a non-accepting class of equity interests includes the requirements that either: (1) the plan provides that each holder of an equity interest in that class receives or retains under the plan on account of that equity interest property of a value, as of the effective date of the plan, equal to the greater of (a) the allowed amount of any fixed liquidation preference to which such holder is entitled, (b) any fixed redemption price to which such holder is entitled, or (c) the value of such interest; or (2) if the class does not receive the amount as required under (1) hereof, no class of equity interests junior to the non-accepting class may receive a distribution under the plan.

Because Class 3 is deemed to reject the Plan, the Debtors seek to confirm the Plan utilizing the “cramdown” provision of section 1129(b) of the Bankruptcy Code. The Debtors reserve the right to alter, amend, modify, revoke or withdraw the Plan and any exhibits thereto or the Plan Supplement, including to amend or modify it to satisfy the requirements of section 1129(b) of the Bankruptcy Code.

The Debtors submit that if it prosecutes a “cramdown” of the Plan pursuant to section 1129(b) of the Bankruptcy Code, the Plan will be structured such that it does not “discriminate unfairly” and satisfies the “fair and equitable” requirement. With respect to the unfair discrimination requirement, all Classes under the Plan are provided treatment that is substantially equivalent to the treatment that is provided to other Classes that have equal rank. The Debtors believe that the Plan and the treatment of all Classes of Claims and Interests under the Plan satisfy the foregoing requirements for nonconsensual confirmation of the Plan.

**ARTICLE XII
PLAN-RELATED RISKS AND FACTORS**

A. GENERAL BANKRUPTCY LAW AND PLAN RELATED CONSIDERATIONS

1. Parties’ Interest May Object to the Classification of Claim and Equity Interest

Section 1122 of the Bankruptcy Code provides that a plan may place a claim or an equity interest in a particular class only if such claim or equity interest is substantially similar to the other claims or equity interests in such class. The Debtors believe that the classification of Claims and Interests under the Plan complies with the requirements set forth in the Bankruptcy Code because the Debtors created certain Classes of Claims and Interests, each encompassing Claims or Interests, as applicable, that are substantially similar to the other Claims and Interests in each such Class. Nevertheless, there can be no assurance that the Bankruptcy Court will reach the same conclusion.

2. Failure to Satisfy Vote Requirement

If votes are received in number and amount sufficient to enable the Bankruptcy Court to confirm the Plan, the Debtors intend to seek, as promptly as practicable thereafter, Confirmation of the Plan. In the event that sufficient votes are not received, the Debtors may seek to accomplish an alternative chapter 11 plan or may be forced to liquidate under chapter 7 of the Bankruptcy Code. There can be no assurance that the terms of any such alternative chapter 11 plan would be similar or as favorable to the Holders of Allowed Claims as those proposed in the Plan.

. The Debtors May Not Be Able to Secure Confirmation of the Plan or Confirmation May Be Delayed

Section 1129 of the Bankruptcy Code sets forth the requirements for confirmation of a chapter 11 plan, and requires, among other things, a finding by the bankruptcy court that: (a) such plan “does not unfairly discriminate” and is “fair and equitable” with respect to any non-accepting classes; (b) confirmation of such plan is not likely to be followed by a liquidation or a need for further financial reorganization unless such liquidation or reorganization is contemplated by the plan; and (c) the value of distributions to non-accepting holders of claims and equity interests within a particular class under such plan will not be less than the value of distributions such holders would receive if the Debtors were liquidated under chapter 7 of the Bankruptcy Code.

There can be no assurance that the requisite acceptances to confirm the Plan will be received. Even if the requisite acceptances are received, there can be no assurance that the Bankruptcy Court will confirm the Plan. A non-accepting Holder of an Allowed Claim might challenge either the adequacy of the Disclosure Statement or whether the Solicitation Procedures and voting results satisfy the requirements of the Bankruptcy Code or Bankruptcy Rules. Even if the Bankruptcy Court determined that the Disclosure Statement, the Solicitation Procedures and voting results were appropriate, the Bankruptcy Court could still decline to confirm the Plan if it found that any of the statutory requirements for Confirmation had not been met, including the requirement that the terms of the Plan do not “unfairly discriminate” and are “fair and equitable” to non-accepting Classes.

The Confirmation and Consummation of the Plan also are subject to certain other conditions. No assurance can be given that these conditions will be satisfied.

If the Plan is not confirmed in a timely manner, it is unclear whether the transactions contemplated thereby could be implemented and what Holders of Claims and Equity Interests would ultimately receive in respect of their Claims and Equity Interests. It is possible that any alternative could provide Holders of Claims with less than they would have received pursuant to the Plan. Moreover, an inability to confirm the Plan could result in an extended chapter 11 proceeding.

The Debtors, subject to the terms and conditions of the Plan, reserve the right to modify the terms and conditions of the Plan as necessary for Confirmation.

4. Nonconsensual Confirmation - “Cramdown”

In the event that any impaired class of claims or equity interests does not accept a chapter 11 plan, a bankruptcy court may nevertheless confirm such a plan at the Debtors’ request if at least one impaired class has accepted the plan (with such acceptance being determined without including the vote of any “insider” in such class), and, as to each impaired class that has not accepted the plan, the bankruptcy court determines that the plan “does not discriminate unfairly” and is “fair and equitable” with respect to the dissenting impaired classes.

Although the Debtors believe that the Plan will meet such tests, the Debtors cannot be certain that the Bankruptcy Court would reach the same conclusion. If the Bankruptcy Court does not confirm the Plan, the Debtors may pursue one of the following alternatives: (a) confirmation of an alternative plan of reorganization under chapter 11 of the Bankruptcy Code, (b) dismissal of the Chapter 11 Cases, or (c) liquidation of the Debtors under chapter 7 or chapter 11 of the Bankruptcy Code.

. The Debtor May Object to the Amount or Classification of a Claim

Except as otherwise provided in the Plan, the Debtors reserve the right to object to the amount or classification of any Claim under the Plan. The estimates set forth in this Disclosure Statement cannot be relied on by any Holder of a Claim where such Claim is subject to an objection. Any Holder of a Claim that is subject to an objection thus may not receive its expected share of the estimated distributions described in this Disclosure Statement.

. Risk of Nonoccurrence of the Effective Date

Although the Debtors believe that the Effective Date may occur quickly after the Confirmation Date, there can be no assurance as to such timing, or as to whether the Effective Date will, in fact, occur.

. Risk Affecting Potential Recovery of Holders of Claims in Voting Classes

The Debtors cannot state with any degree of certainty what recovery will be available to Holders of Claims in Voting Classes. Three unknown factors make certainty impossible. First, the Debtors cannot know, at this time, how much money will remain after paying all Allowed Claims which are senior to the Claims of Holders in the Voting Classes. Second, the Debtors cannot know with any certainty, at this time, the number or size of Claims in the Voting Classes which will ultimately be Allowed. Third, the Debtors cannot know with certainty, at this time, the number or size of Claims in Classes senior to the Voting Classes, or Claims that are unclassified, which will ultimately be Allowed.

B. RISKS ASSOCIATED WITH FORWARD LOOKING STATEMENTS

The financial information contained in this Disclosure Statement has not been audited. In preparing this Plan and Disclosure Statement, the Debtors relied on financial data derived from their books and records that was available at the time of such preparation. Although the Debtors used their reasonable business judgment to ensure the accuracy of the financial information provided in this Plan Disclosure Statement, and while the Debtors believe that such financial information fairly reflects the financial condition of the Debtors, the Debtors are unable to warrant or represent that the financial information contained herein and attached hereto is without inaccuracies.

C. DISCLOSURE STATEMENT DISCLAIMER

. Information Contained Herein is for Soliciting Vote

The information contained in this Plan and Disclosure Statement is for purposes of soliciting acceptances of the Plan and may not be relied upon for any other purposes.

2. This Plan and Disclosure Statement Was Not Reviewed or Approved by the Securities and Exchange Commission

This Plan and Disclosure Statement was not filed with the Commission under the Securities Act or applicable state securities laws. Neither the Commission nor any state regulatory authority has passed upon the accuracy or adequacy of this Disclosure Statement, or the exhibits or the statements contained herein, and any representation to the contrary is unlawful.

. This Plan and Disclosure Statement May Contain Forward Looking Statements

This Plan and Disclosure Statement may contain “forward looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements consist of any statement other than a recitation of historical fact and can be identified by the use of forward looking terminology such as “may,” “expect,” “anticipate,” “estimate” or “continue” or the negative thereof or other variations thereon or comparable terminology. The reader is cautioned that all forward looking statements are necessarily speculative and there are certain risks and uncertainties that could cause actual events or results to differ materially from those referred to in such forward looking statements. The liquidation analysis, distribution projections or other information contained herein and attached hereto are

estimates only, and the timing and amount of actual distributions to Holders of Allowed Claims may be affected by many factors that cannot be predicted. Therefore, any analyses, estimates or recovery projections may or may not turn out to be accurate.

4. No Legal Tax Advice Provided to You by this Plan and Disclosure Statement

This Plan and Disclosure Statement is not legal advice to you. The contents of this Plan and Disclosure Statement should not be construed as legal, business or tax advice. Each Holder of a Claim or an Equity Interest should consult his or her own legal counsel and accountant with regard to any legal, tax and other matters concerning his or her Claim or Equity Interest. This Plan and Disclosure Statement may not be relied upon for any purpose other than to determine how to vote on the Plan or object to Confirmation of the Plan.

. No Admission Made

The information and statements contained in this Plan and Disclosure Statement will neither (a) constitute an admission of any fact or liability by any Entity (including, without limitation, the Debtors) nor (b) be deemed evidence of the tax or other legal effects of the Plan on the Debtors, the Plan Agent, Holders of Allowed Claims or Equity Interest or any other parties in interest.

. Failure to Identify Litigation Claim or Proposed Objection

No reliance should be placed on the fact that a particular litigation Claim, Cause of Action, or proposed objection to Claim is, or is not, identified in this Plan and Disclosure Statement. The Debtor, Plan Agent, or GUC Trustee, as applicable, may elect to investigate, file and prosecute litigation Claim, Cause of Action, and proposed objection to Claim after the Confirmation of Effective Date is effective of the date of the Plan and Disclosure Statement identify any such claim or objection to claim.

. No Waiver of Right to Object or Right to Recreate Trust and Asset

The vote by a Holder of an Allowed Claim for or against the Plan does not constitute a waiver or release of any Claims or rights of the Debtors or of the Plan Agent (or any party in interest, as the case may be) to object to that Holder's Allowed Claim.

. Information Was Provided by the Debtor and Was Relied Upon by the Debtor's Advisors

Counsel to and other advisors retained by the Debtors have relied upon information provided by the Debtors in connection with the preparation of this Disclosure Statement. Although counsel to and other advisors retained by the Debtors have performed certain limited due diligence in connection with the preparation of this Disclosure Statement, they have not verified independently the information contained herein.

9. Potential Estoppel Inaccuracy, and the Debtor have No Duty to Update

The statements contained in this Plan and Disclosure Statement are made by the Debtors as of the date hereof, unless otherwise specified herein, and the delivery of this Plan and Disclosure Statement after that date does not imply that there has not been a change in the information set forth herein since that date. While the Debtors used their reasonable business judgment to ensure the accuracy of all of the information provided in this Plan and Disclosure Statement, the Debtors nonetheless cannot, and do not, confirm the current accuracy of all statements appearing in this Plan and Disclosure Statement. Further, although the Debtors may subsequently update the information in this Plan and Disclosure Statement, the Debtors have no affirmative duty to do so unless ordered to do so by the Bankruptcy Court.

10. No Representation Outside the Plan and Disclosure Statement as Authorized

No representations concerning or relating to the Debtors, the Chapter 11 Cases or the Plan are authorized by the Bankruptcy Court or the Bankruptcy Code, other than as set forth in this Plan and Disclosure Statement. Any

representations or inducements made to secure your acceptance or rejection of the Plan other than as contained in, or included with, this Plan and Disclosure Statement, should not be relied upon by you in arriving at your decision.

D. ALTERNATIVES TO CONFIRMATION AND CONSUMMATION OF THE PLAN

The Debtors believe that the Plan affords the Holders of Claims the potential for a better realization on the Debtors’ Assets than a chapter 7 liquidation, and therefore, is in the best interests of such Holders. If, however, the Plan is not confirmed, the theoretical alternatives include (a) formulation of an alternative plan or plans of liquidation under chapter 11 or (b) liquidation of the Debtors under chapter 7 of the Bankruptcy Code. Each of these possibilities is discussed in turn below.

. Alternative Plan of Liquidation

If the requisite acceptances are not received or if the Plan is not confirmed, the Debtors could attempt to formulate and propose a different plan or plans of liquidation.

With respect to an alternative liquidation plan, the Debtors explored alternatives in connection with the negotiation process involved in the formulation and development of the Plan. The Debtors believe that the Plan enables creditors to realize the greatest possible value under the circumstances because it maximizes the consideration available to distribute to creditors via the 9019 Motion, the Sale Transactions, and that, as compared to any alternative plan of liquidation, has the greatest chance to be confirmed and consummated.

2. Liquidation under Chapter

If the Plan is not confirmed, the Debtors’ Chapter 11 Cases could be converted to a liquidation case under chapter 7 of the Bankruptcy Code. In a case under chapter 7 of the Bankruptcy Code, a trustee would be appointed to liquidate the assets of the Debtors. It is impossible to predict what the Debtors’ Assets would be following a conversion or precisely how the proceeds of a liquidation in chapter 7 would be distributed to Holders of Claims against the Debtors.

. Dismissal of the Chapter Case

If the Plan is not confirmed, the Debtors or other parties in interests may seek dismissal of the Chapter 11 Cases pursuant to section 1112 of the Bankruptcy Code. Without limitation, dismissal of the Chapter 11 Cases would terminate the automatic stay and would likely lead to an elimination of support for the Debtors’ wind down operations and a lack of funding for the insurance deductibles. Accordingly, the Debtors believe that dismissal of the Chapter 11 Cases would reduce the value of the Debtors’ Estates.

**ARTICLE XIII
CERTAIN FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN**

A. General Tax Consideration

THE FOLLOWING DISCUSSION IS A SUMMARY OF CERTAIN MATERIAL FEDERAL INCOME TAX CONSEQUENCES EXPECTED TO RESULT FROM THE CONSUMMATION OF THE PLAN, IS FOR GENERAL INFORMATION PURPOSES ONLY, AND SHOULD NOT BE RELIED UPON FOR PURPOSES OF DETERMINING THE SPECIFIC TAX CONSEQUENCES OF THE PLAN WITH RESPECT TO A PARTICULAR HOLDER OF A CLAIM OR EQUITY INTEREST. THIS DISCUSSION DOES NOT PURPORT TO BE A COMPLETE ANALYSIS OR LISTING OF ALL POTENTIAL TAX CONSIDERATIONS. THIS DISCUSSION DOES NOT ADDRESS ASPECTS OF FEDERAL INCOME TAXATION THAT MAY BE RELEVANT TO A PARTICULAR HOLDER OF A CLAIM OR EQUITY INTEREST SUBJECT TO SPECIAL TREATMENT UNDER FEDERAL INCOME TAX LAWS (SUCH AS FOREIGN TAXPAYERS, BROKER DEALERS, BANKS, THRIFTS, INSURANCE COMPANIES, FINANCIAL INSTITUTIONS, REGULATED INVESTMENT COMPANIES, REAL ESTATE INVESTMENT TRUSTS AND PENSION PLANS AND OTHER TAX-EXEMPT INVESTORS), AND DOES NOT DISCUSS ANY ASPECTS OF STATE, LOCAL OR FOREIGN TAX LAWS. FURTHERMORE, THIS SUMMARY DOES NOT ADDRESS ALL OF THE FEDERAL INCOME TAX

CONSEQUENCES THAT MAY BE RELEVANT TO A HOLDER OF A CLAIM OR EQUITY INTEREST, SUCH AS THE POTENTIAL APPLICATION OF THE ALTERNATIVE MINIMUM TAX.

THIS DISCUSSION IS BASED ON EXISTING PROVISIONS OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED (THE “IRC”), EXISTING AND PROPOSED TREASURY REGULATIONS PROMULGATED THEREUNDER, AND CURRENT ADMINISTRATIVE RULINGS AND COURT DECISIONS. LEGISLATIVE, JUDICIAL, OR ADMINISTRATIVE CHANGES OR INTERPRETATIONS ENACTED OR PROMULGATED AFTER THE DATE HEREOF COULD ALTER OR MODIFY THE ANALYSES SET FORTH BELOW WITH RESPECT TO THE FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN. ANY SUCH CHANGES OR INTERPRETATIONS MAY BE RETROACTIVE AND COULD SIGNIFICANTLY AFFECT THE FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN.

NO RULING HAS BEEN REQUESTED OR OBTAINED FROM THE INTERNAL REVENUE SERVICE (THE “IRS”) WITH RESPECT TO ANY TAX ASPECTS OF THE PLAN AND NO OPINION OF COUNSEL HAS BEEN SOUGHT OR OBTAINED WITH RESPECT THERETO. NO REPRESENTATIONS OR ASSURANCES ARE BEING MADE TO THE HOLDERS OF CLAIMS OR EQUITY INTERESTS WITH RESPECT TO THE FEDERAL INCOME TAX CONSEQUENCES DESCRIBED HEREIN.

ACCORDINGLY, THE FOLLOWING SUMMARY OF CERTAIN FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT A SUBSTITUTE FOR CAREFUL TAX PLANNING OR ADVICE BASED UPON THE INDIVIDUAL CIRCUMSTANCES PERTAINING TO A PARTICULAR HOLDER OF A CLAIM OR INTEREST. EACH HOLDER OF A CLAIM OR INTEREST IS STRONGLY URGED TO CONSULT WITH ITS OWN TAX ADVISORS REGARDING THE FEDERAL, STATE, LOCAL AND OTHER TAX CONSEQUENCES OF THE PLAN.

Internal Revenue Service Circular 2010-10 Disclosure to ensure compliance with the United States Internal Revenue Service, any tax advice contained in this Disclosure Statement including any attachment is not intended or written to be used, and cannot be used, by any taxpayer for the avoidance of any tax-related penalty under the Tax Code. Tax advice contained in this Disclosure Statement including any attachment is not intended to constitute a recommendation of the tax treatment of any transaction or matter by the disclosure statement. Each taxpayer should seek advice based on the taxpayer’s particular circumstances from an independent tax advisor.

B. Certain Federal Income Tax Consequences to the Debtors

Generally, a discharge or cancellation of a debt obligation by the Debtors for an amount less than the debt’s adjusted issue price (in most cases, the amount the Debtors received on incurring the obligation, with certain adjustments) gives rise to cancellation of indebtedness (“COD”) income, which must be included in the Debtors’ income. However, COD income is not includable in gross income if it occurs in a case of bankruptcy or to the extent of the Debtors’ insolvency immediately before the COD income is recognized. The Debtors’ COD income, if any, resulting from the Plan should satisfy these requirements, and, therefore, should not result in recognition of gross income to the Debtors.

COD income that is excluded from gross income will reduce certain attributes of the taxpayer, including net operating losses, capital loss carryovers, the tax basis of assets, and foreign tax credit carryforwards, in a specified order of priority beginning with net operating losses, unless a taxpayer elects to have the reduction applied first to the tax basis of depreciable assets. In general, any reduction in tax attributes does not occur until the end of the tax year, after such attributes have been applied to determine the tax for the year or, in the case of any asset basis reduction, the first day of the taxable year following the tax year in which COD income occurs.

C. Certain Federal Income Tax Consequences to Holders of Claim

The following discusses certain tax consequences of the transactions contemplated by the Plan to Holders that are “United States holders,” as defined below. The tax consequences of the transactions contemplated by the Plan to Holders (including the character, timing and amount of income, gain or loss recognized) will depend on, among

other things: (1) whether the Claim and the consideration received in respect of it are “securities” for tax purposes; (2) the manner in which a Holder acquired a Claim; (3) the length of time the Claim has been held; (4) whether the Claim was acquired at a discount; (5) whether the Holder has taken a bad debt deduction with respect to the Claim (or any portion of it) in the current tax year or any prior tax year; (6) whether the Holder has previously included in its taxable income accrued but unpaid interest with respect to the Claim; (7) the Holder’s method of tax accounting; and (8) whether the Claim is an installment obligation for tax purposes. Holders, therefore, should consult their own tax advisors regarding the particular tax consequences to them of the transactions contemplated by the Plan.

For purposes of the following discussion, a “United States holder” is a Holder that is: (1) a citizen or individual resident of the United States; (2) a partnership, limited liability company, or corporation created or organized in the United States or under the laws of the United States, a political subdivision of the United States, or a State of the United States; (3) an estate whose income is subject to United States federal income taxation regardless of its source; or (4) a trust if (i) a court within the United States is able to exercise primary supervision over the administration of the trust and one or more United States fiduciaries have the authority to control all substantial decisions of the trust, or (ii) the trust was in existence on August 20, 1996, and properly elected to be treated as a United States person.

. Gain or Loss Generally

Each Holder of a Claim may be permitted to recognize a loss or may be required to recognize gain on its distributions under the Plan. Generally, the loss or gain to be recognized by the Holder of an Allowed Claim will equal the positive difference in the case of a loss (and negative difference in the case of a gain) between (1) the adjusted tax basis such Holder has in its Claim (excluding any adjusted tax basis attributable to accrued but unpaid interest), and (2) the fair market value of the beneficial interest distributed (or deemed distributed) to the Holder of the Claim (excluding any Cash or other property received or deemed received attributable to accrued interest). Depending on the manner in which the Claim arose, applicability of the market discount rules and other factors, such loss or gain may be capital or ordinary in nature. Due to limitations in the Code, a Holder of an Allowed Claim that recognizes a capital loss relating to its Claim may not be able to use such capital loss in the taxable year it arises or ever.

Although many Holders of Claims will not be required to recognize gain or income as a result of the property distributions (including Cash distributions) made or deemed to be made to them under the terms of the Plan, certain situations may exist that will require a Holder of a Claim to do so. For example, if a Claim relates to a transaction under which the Holder is required to recognize gain on payment (for example, an installment sale), the Holder may be required to recognize gain as a result of the actual or deemed distributions made to it under the Plan. Moreover, if (1) a Holder of a Claim previously took a deduction or loss relating to the partial or entire worthlessness of its Claim, and (2) the fair market value of the property (including Cash) it receives or is deemed to receive for its Claim under the Plan exceeds the remaining adjusted tax basis, if any, it has in its Claim, such Holder will be required to recognize gain or income. Similarly, a Holder of a Claim that purchased its Claim at a discount may be required to recognize gain if the amount received in satisfaction of the Claim exceeds such Holder’s adjusted tax basis in the Claim. There are several other reasons why a Holder of a Claim may be required to recognize gain or income as a result of the actual or deemed distributions made to it under the Plan. Therefore, each Holder of a Claim should consult its own tax advisor to determine the tax consequences of the receipt of or deemed receipt of property (including Cash) under the Plan.

2. Accrued But Untaxed Interest

To the extent that any amount received under the Plan by a Holder is attributable to accrued but untaxed interest, such amount should be taxable to the Holder as ordinary income, if such accrued interest has not been previously included in the Holder’s gross income for U.S. federal income tax purposes. Conversely, a Holder may be able to recognize a deductible loss (or, possibly, a write-off against a reserve for bad debts) to the extent that any accrued interest was previously included in the Holder’s gross income but was not paid in full by the Debtors.

The extent to which amounts received by a Holder will be attributable to accrued but untaxed interest is unclear. Under the Plan, the aggregate consideration to be distributed to Holders of Allowed Claims in each Class will be treated as first satisfying an amount equal to the stated principal amount of the Allowed Claim for such Holders and any remaining consideration as satisfying accrued, but unpaid, interest, if any. Certain legislative history indicates that an allocation of consideration as between principal and interest provided in a bankruptcy plan is binding for U.S.

federal income tax purposes. However, the IRS could take the position that the consideration received by a Holder should be allocated in some way other than as provided in the Plan. Holders of Claims should consult their own tax advisors regarding the proper allocation of the consideration received by them under the Plan.

Market Discount

Holders who exchange Claims for Cash or other property may be affected by the “market discount” provisions of the sections 1276 through 1278 of the IRC. Under these rules, some or all of the gain realized by a Holder may be treated as ordinary income (instead of capital gain), to the extent of the amount of “market discount” on such Claims.

In general, a debt obligation with a fixed maturity of more than one year that is acquired by a holder on the secondary market (or, in certain circumstances, upon original issuance) is considered to be acquired with “market discount” as to that holder if the debt obligation’s stated redemption price at maturity (or revised issue price, in the case of a debt obligation issued with original issue discount) exceeds the tax basis of the debt obligation in the holder’s hands immediately after its acquisition. However, a debt obligation will not be a “market discount bond” if such excess is less than a statutory *de minimis* amount. To the extent that a Holder has not previously included market discount in its taxable income, gain recognized by a Holder on the disposition of a “market discount bond” will generally be treated as ordinary interest income to the extent of the market discount accrued on such bond during the Holder’s period of ownership. A holder of a market discount bond that is required to defer deduction of all or a portion of the interest on indebtedness incurred or maintained to acquire or carry the bond may be allowed to deduct such interest, in whole or in part, on the disposition of such bond. In addition, any partial principal payment received by a Holder that is attributable to a market discount bond will generally be treated as ordinary interest income to the extent such payment does not exceed the market discount accrued on such bond during the Holder’s period of ownership.

4. Original Issue Discount

The original issue discount (“OID”) rules provide an extremely detailed and complex method for determining and taxing the interest components of debt instruments. A holder of a debt instrument containing OID must include a portion of the OID in gross income in each taxable year in which the holder holds the debt instrument, regardless of whether any cash payments are received. OID is defined as the difference between the issue price and the stated redemption price at maturity of a debt instrument. As the OID rules are extremely complex, it is not certain how they will apply to the transactions contemplated by the Plan. Accordingly, each Holder must consult its own tax advisor.

Holder of Disputed Claim

Distributions deemed issued to a Holder of a Claim on Consummation of the Plan will not include any distribution held in reserve for Holders of Disputed Claims. As a result, in determining the amount of loss or gain recognized by a Holder of a Claim on Consummation of the Plan, the Holder will not be treated as receiving any property attributable to the assets that are held by or for the benefit of Holders of Disputed Claims. As discussed below, when a Disputed Claim becomes Disallowed in whole or in part, the Holders of a Claim will be treated as receiving additional consideration in respect of their Claim at that time. It is possible, however, that the IRS or a court may conclude that the amount of consideration deemed received for tax purposes by a Holder of a Claim on Consummation of the Plan should be determined by disregarding the Disputed Claims and treating any distribution held in reserve for Holders of Disputed Claims as proportionately distributed to the Holders of Claims. In such case, appropriate downward adjustments would be made on the allowance of a Disputed Claim in whole or in part. Holders of Claims should consult with their tax advisors as to the proper amount of consideration deemed received on Consummation of the Plan.

Holders of Disputed Claims will not be treated as receiving any consideration in respect of their Claims on Consummation of the Plan. On the allowance of a Disputed Claim, the Holder of the Disputed Claim will be treated as realizing in satisfaction of its Claim the amount of Cash distributed to the Holder at such time plus the fair market value of any property distributed to such Holder. On the disallowance of a Disputed Claim, the distribution attributable to such Disputed Claim will be cancelled and the Cash attributable to the Disallowed Disputed Claim and held in reserve will be released from the reserve. While not entirely clear, at such time, Holders will likely be treated as having received additional consideration in satisfaction of their Claims equal to their proportional shares of (i) the

Cash released from the reserve, less (ii) the fair market value of the cancelled distributions. If the Disputed Claim becomes disallowed in the year in which the Plan is consummated, then such additional consideration would either reduce the loss or increase the gain that was recognized with respect to Holders' Claim on Consummation of the Plan and would possess the same character (i.e., capital or ordinary) as the gain or loss recognized on Consummation of the Plan. If the Disputed Claim becomes disallowed after the year in which the Plan is consummated, then the additional amount deemed received on disallowance of the Disputed Claim will be treated as gain with the same character (i.e., capital or ordinary) as the gain or loss recognized on Consummation of the Plan. Holders of a Claim would increase the tax bases in their distribution by the additional amounts deemed received on the disallowance of a Disputed Claim. Similarly, in the event that undeliverable Distributions are redistributed to other claimants entitled to Distribution, such recipients will likely be subject to comparable tax treatment as discussed in this paragraph.

Rein statement of Claim

Holders of Claims generally should not recognize gain, loss or other taxable income upon the reinstatement of their Claims under the Plan. Taxable income, however, may be recognized by those holders if they are considered to receive interest, damages or other income in connection with the reinstatement or if the reinstatement is considered for tax purposes to involve a substantial modification of the Claim.

Bad Debt and Worthless Securities Deduction

A Holder who, under the Plan, receives in respect of a Claim an amount less than the Holder's tax basis in the Claim may be entitled in the year of receipt (or in an earlier year) to a bad debt deduction in some amount under Section 166(a) of the IRC or a worthless securities deduction under Section 165(g) of the IRC. The rules governing the character, timing and amount of bad debt and/or worthless securities deductions place considerable emphasis on the facts and circumstances of the Holder, the obligor and the instrument with respect to which a deduction is claimed. Holders of Claims, therefore, are urged to consult their tax advisors with respect to their ability to take such a deduction.

Information Reporting and Backup Withholding

Certain payments, including payments in respect of accrued interest or market discount, are generally subject to information reporting (for example, by filing the appropriate Form 1099) by the payor to the IRS. Moreover, such reportable payments are subject to backup withholding under certain circumstances.

Under the backup withholding rules, a Holder of a Claim may be subject to backup withholding with respect to distributions or payments made pursuant to the Plan unless that Holder: (a) comes within certain exempt categories (which generally include corporations) and, when required, demonstrates that fact, or (b) provides a correct taxpayer identification number and certifies under penalty of perjury that the taxpayer identification number is correct and that the Holder is not subject to backup withholding because of a failure to report all dividend and interest income. Backup withholding is not an additional tax. Amounts subject to backup withholding are credited against a Holder's United States federal income tax liability, and a Holder may obtain a refund of any excess backup withholding by filing an appropriate claim for refund with the IRS.

The Debtors will withhold all amounts required by law to be withheld from payments of interest and dividends. The Debtors will comply with all applicable reporting requirements of the IRC.

9. Importance of Obtaining Professional Tax Advice

THE FOREGOING DISCUSSION IS INTENDED ONLY AS A SUMMARY OF CERTAIN INCOME TAX CONSEQUENCES OF THE PLAN AND IS NOT A SUBSTITUTE FOR CAREFUL TAX PLANNING WITH A TAX PROFESSIONAL. THE ABOVE DISCUSSION IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT TAX ADVICE. THE TAX CONSEQUENCES ARE IN MANY CASES UNCERTAIN AND MAY VARY DEPENDING ON A CLAIM HOLDER'S PARTICULAR CIRCUMSTANCES. ACCORDINGLY, CLAIM HOLDERS ARE URGED TO CONSULT THEIR TAX ADVISORS ABOUT THE UNITED STATES FEDERAL, STATE AND LOCAL, AND APPLICABLE FOREIGN INCOME AND OTHER TAX CONSEQUENCES OF THE PLAN.

D. Re e vation of Ri ht

This ta ection i u ect to chan e o i ly u ntially a ed on u e uent chan e to othe ovi ion of the Plan. The De to and thei advi o e e ve the i ht to fu the modify, e vi e o u lement thi A ticle III and the othe ta elated ection of the Plan io to the date y hich o ection to Confi mation of the Plan mu t e filed and e ved.

CONCLUSION, RECOMMENDATION, AND CONFIRMATION RE UEST

The Debtors believe that Confirmation of the Plan is desirable and in the best interests of all holders of Claims and Interests. The Debtors urge you to vote to accept the Plan and to evidence such acceptance by returning the Ballot(s) so they will be received by the Voting Deadline.

The Debtors request Confirmation of this Plan pursuant to section 1129 of the Bankruptcy Code.

Dated: June 16, 2023

Respectfully submitted,

IEH Auto Parts Holding, LLC, et al.,

By: o n Mic ael eyrey
Name: John Michael Neyrey
Title: Chief Executive Officer
IEH Auto Parts Holding LLC

Exhibit A

Liquidation Analysis

AutoPlus
Liquidation Analysis
US\$ in 000's

**DRAFT – SUBJECT TO MATERIAL CHANGE
PRIVILEGED AND CONFIDENTIAL
SUBJECT TO FRE 408**

Item	Notes	Chapter 7 Distributable Value		Chapter 11 Distributable Value	
		Low	High	Low	High
Illustrative Sale Proceeds	(1)	\$ 50,000	\$ 70,000	\$ 90,000	\$ 110,000
Est. Ending Cash		12,000	12,000	12,000	12,000
Est. Accounts Receivable		40,000	40,000	40,000	40,000
Total Proceeds		\$ 102,000	\$ 122,000	\$ 142,000	\$ 162,000
Est. Chapter 7 Trustee Fees		\$ (3,100)	\$ (3,700)	NA	NA
Est. Chapter 7 Professional Fees		(2,200)	(2,200)	NA	NA
Est. Professional Fee Carve Out		NA	NA	(1,900)	(1,900)
Administrative & Priority Claims Backstop	(2)	NA	NA	29,650	29,650
General Unsecured Claims ("GUC") Payment	(2)	NA	NA	17,000	17,000
GUC Claim Reconciliation Fund		NA	NA	(500)	(500)
Total Distributable Value		\$ 96,700	\$ 116,100	\$ 186,250	\$ 206,250

Item	Notes	Chapter 7 Recovery (Low Case)		Chapter 7 Recovery (High Case)		Chapter 11 Recovery (Low Case)		Chapter 11 Recovery (High Case)		
		Est. Claim	\$	%	\$	%	\$	%	\$	%
DIP Claims - New Money	(3)	\$ 19,127	\$ 19,127	100%	\$ 19,127	100%	\$ 19,127	100%	\$ 19,127	100%
DIP Claims - Roll-Up	(4)	189,716	77,323	41%	96,723	51%	120,473	64%	140,473	74%
<u>Administrative Claims</u>	(5)									
Est. 503(b)(9)		\$ 13,000	\$ -	0%	\$ -	0%	\$ 13,000	100%	\$ 13,000	100%
Est. Post-Petition Accounts Payable	(6)	-	-	N/A	-	N/A	-	N/A	-	N/A
Est. Contract Cures		3,500	-	0%	-	0%	3,500	100%	3,500	100%
Est. Employee Costs		6,500	-	0%	-	0%	6,500	100%	6,500	100%
Est. Accrued & Unpaid U.S. Trustee Fees		250	250	100%	250	100%	250	100%	250	100%
Total Administrative Claims		\$ 23,250	\$ 250	1%	\$ 250	1%	\$ 23,250	100%	\$ 23,250	100%
Other Secured Debt	(7)	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	\$ -	N/A
Est. Priority Claims	(8)	6,400	-	0%	-	0%	6,400	100%	6,400	100%
Est. GUC	(9)	170,000	-	0%	-	0%	17,000	10%	17,000	10%
Equity	(10)	322,867	-	0%	-	0%	-	0%	-	0%
Total Recovery		\$ 731,360	\$ 96,700	13%	\$ 116,100	16%	\$ 186,250	25%	\$ 206,250	28%

- 1) These numbers will not be known with finality until the Auction has concluded and the Wind-Down of the remaining assets has been completed. You should consult with your attorney to determine how this impacts your rights and interests.
- 2) Per the terms outlined in the Settlement Between the IEH Debtors, AEP, Pep Boys, the Committee, and the Committee Members ("Settlement Agreement") [Dkt. 444]. Funded by the Debtors' cash or accounts receivable or proceeds of the loan under the DIP Facility, provided that if such sources of funding are insufficient, such payments will be the responsibility of AEP.
- 3) Represents estimated DIP draw, commitment fees and accrued interest.
- 4) Represents the total roll-up loan amount per the DIP credit agreement.
- 5) Assumes full payment of all allowed administrative claims by AEP outlined in the Settlement Agreement [Dkt. 444].
- 6) Assumes post-petition accounts payable is assumed by potential acquirers.
- 7) Once all claims have been reconciled, it is estimated that there will not be any other secured claims outside of the DIP Claims that were not paid from Sale Proceeds.
- 8) Assumes full payment of all allowed priority claims by AEP outlined in the Settlement Agreement [Dkt. 444].
- 9) Assumes \$17 million payment funded to holders of GUC per the Settlement Agreement [Dkt. 444].
- 10) Represents book value of equity as of March 2023.

Exhibit B

9019 Order with attachments

ENTERED

May 02, 2023

Nathan Ochsner, Clerk

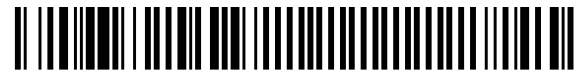
**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	)	Chapter 11
)	
IEH AUTO PARTS HOLDINGS LLC, <i>et al</i> , ¹	)	Case No. 23-90054 (CML)
)	
Debtors.	)	(Jointly Administered)
	)	Re: Docket No. 444

**ORDER APPROVING DEBTORS’
EMERGENCY MOTION FOR ENTRY OF AN ORDER
APPROVING THE SETTLEMENT BETWEEN THE IEH DEBTORS,
AEP, PEP BOYS, THE COMMITTEE, AND THE COMMITTEE MEMBERS**

CAME ON FOR CONSIDERATION the Debtors’ *Emergency Motion for Entry of an Order Approving the Settlement between the Debtors AEP, Pep Boys, the Committee and the Committee Members*. (the “Motion”). Upon consideration of the Motion; and this Court having jurisdiction to consider the Motion and the relief requested pursuant to 28 U.S.C. 1334; and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. 157(b); and venue being proper before this Court pursuant to 28 U.S.C. 1408 and 1409; and due and proper notice of the Motion having been provided, and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed the Motion; and all objections, if any, to the Motion having been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted; and it

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.



appearing that the relief requested in the Motion is in the best interests of the Debtors and their respective estates and creditors; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

It is hereby ORDERED that

1. The Plan Settlement, the terms of which are set forth in the executed Term Sheet attached to this Order as Exhibit A, is approved.

2. The Debtors and are authorized to take all actions necessary or appropriate to effectuate the relief granted in this Order.

3. The Releases, as set forth in Exhibit A to the Term Sheet, shall be effective upon funding of the GUC Payment by AEP.

4. Nothing in this Order or the Term Sheet shall amend, alter, or otherwise modify the validity or priorities of pre-petition liens and interests or liens and interests established by the *corrected order* *Attorney in Post Petition financing recorded by senior liens* *Attorney in Debtors to serve as collateral* *Attorney Adequate Protection* *secured financial and related relief* Docket No. 90 , or any future financing orders (including the Final DIP Order), unless otherwise provided therein.

5. For the avoidance of doubt, any tax liens of the Texas Taxing Authorities², shall attach to the proceeds of the sale of any of the Debtors' assets located within the jurisdiction of the applicable Texas Taxing Authority to the same extent and with the same priority as such tax liens

² The Texas Taxing Authorities include: City of Mesquite, Dallas County, Fort Bend County WCID 2, Fort Bend County, Galveston County, Harris County, Irving Independent School District, Tarrant County, Texas City Independent School District, Richardson Independent School District, Plano Independent School District, Pasadena Independent School District, City of Houston, Clear Creek Independent School District, Dickinson Independent School District, Brazoria County, City of Pearland, Brazoria County Drainage District 4, Brazoria County Special Road Bridge Fund, Pearland Independent School District, Wichita Falls City, Wichita Falls Independent School District, Wichita County, City of Vernon, Wilbarger General Hospital, Vernon College, Vernon Independent School District, Lubbock Central Appraisal District, Dallam County Appraisal District, Dallam County, and Stephens County.

attached to such assets immediately prior to the closing of such sale. The rights of any party to contest the validity, priority, or enforceability of any purported lien of any Texas Taxing Authority are reserved. For the avoidance of doubt, the Texas Taxing Authorities' right to object to the distribution of sale proceeds to any creditor, including AEP and holders of GUCs, is reserved and preserved.

6. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

7. This Order shall be binding upon any successors and assigns of the Debtors, including any trustee appointed in these chapter 11 cases or in any superseding proceeding under chapter 7 of the Bankruptcy Code.

8. This Court retains jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Signed: May 02, 2023



Christopher Lopez
United States Bankruptcy Judge

E HIBIT A

IEH DEBTORS, AMERICAN ENTERTAINMENT PROPERTIES CORP, COMMITTEE AND AEP-RELATED ENTITIES GLOBAL RESOLUTION

1. Agreement. The IEH Debtors, American Entertainment Properties Corp (AEP), Committee and Non-Debtor Affiliates agree that the following terms will be incorporated into a Bankruptcy Rule 9019 Motion (the 9019 Motion) and consensual plan. The 9019 Motion shall be heard on May 2, 2023, subject to the Court s calendar.
2. GUC Payment: A payment to GUCs of 17 million (the GUC Payment) shall be used solely to fund allowed GUC claims and not any other claims or for any other purpose. The GUC Payment shall be funded upon the earlier of the sale effective date or the plan effective date or July 31st whichever is earlier and deposited into an account established by the Debtors for such purpose. The GUC Payment shall be funded from the DIP Financing, the Debtors' cash on hand, or the Debtors' accounts receivable, provided that if such sources of funding are insufficient, such payments will be the responsibility of AEP.
3. Administrative and Priority Claims: AEP is responsible for and shall fund the payment of all allowed administrative and priority claims. AEP reserves its right to object to all administrative (including professional fees) and priority fees. The administrative and priority claims shall be funded from the Debtors' cash on hand, the proceeds of the Debtors' accounts receivable, or the DIP Financing, provided that if such sources of funding are insufficient, such payments will be the responsibility of AEP.

4. Sale Process: AEP shall be entitled to Credit Bid at the Auction. AEP shall be entitled to all of the proceeds from the Auction and up to and including 205 million. Amounts over and above the 205 million from the Auction shall be split 25% (GUCs) and 75% (AEP) until AEP is reimbursed in full for the DIP Claim. Thereafter, all additional proceeds from the Auction shall be paid to the GUCs. AEP shall be entitled to the Debtors' cash and accounts receivables balance as of the Effective Date of the Debtors liquidating plan.
5. Global Release: See Exhibit A.
6. Bankruptcy Rule 9019: This Agreement will be approved as part of a Bankruptcy Rule 9019 Motion and the parties will file an agreed upon plan of liquidation shortly thereafter. The Debtors, Committee and AEP-Related Entities shall use good faith and cooperate to file the 9019 Motion as soon as reasonably possible and use best reasonable efforts to cause same to be approved. The releases contained in the 9019 Motion shall be effective upon the funding of the GUC Payment.
7. GUC Claim Reconciliation: The Committee shall appoint an entity to be charged with the objection, reconciliation and distribution of the GUC Payment to allowed GUCs (the Claim Process). The Debtors shall provide in the liquidating plan for the payment of 500,000 (in addition to the GUC Payment) to fund the Claim Process.
8. Avoidance Actions. All Chapter 5 causes of action shall be released, extinguished and discharged.
9. AEP and Non-Debtors Affiliates and Insiders (AEP-Related Entities). Subject to the 9019 Motion, order approving same and

the agreement of the parties set forth herein, AEP expressly reserves all rights to enforce its secured claim and DIP-related Claims. Subject to the preceding sentence, all AEP-Related Entities shall waive, disclaim and discharge and otherwise agree not to assert any deficiency claims, administrative claims, priority claims, rejection claims and general unsecured claims.

10. Committee Agreement: In conjunction with the approval of the 9019 Motion, the Committee shall withdraw its objection to the DIP Financing, shall not file its Challenge Claim to AEP's liens and claims, and support the 9019 Motion and Debtors' liquidating Plan. Notwithstanding the forgoing, the provision in the interim and final DIP Financing Order limiting the Committee's investigation and prosecution of claims against and liens asserted by AEP shall be eliminated from the Final Order and shall be of no force or effect. If the 9019 Motion is not approved by the Bankruptcy Court, then the DIP Financing Motion shall be set on or after seven business days after the 9019 Motion is not approved and the Committee, Debtors and AEP in such event reserve all rights.

APPROVED

DRIV AUTOMOTIVE, INC.

BY: Michael Duffy

NAME: MICHAEL DUFFY

TITLE: DIRECTOR ACCOUNTS RECEIVABLE

DATE: 4/26/23

HIGHLINE WARREN

BY: _____

NAME: _____

TITLE: _____

DATE: _____

STANDARD MOTOR PRODUCTS, INC.

BY: _____

NAME: _____

TITLE: _____

DATE: _____

INTERSTATE BATTERIES, INC.

BY: Heather Catebotti

NAME: Heather Catebotti

TITLE: VP, Finance

DATE: 4/27/23

YBM INDUSTRIES CO LIMITED

BY: _____

NAME: _____

TITLE: _____

DATE: _____

AXALTA COATING SYSTEMS, LLC

BY: _____

NAME: _____

TITLE: _____

DATE: _____

DRiV AUTOMOTIVE, INC.

BY: _____

NAME: _____

TITLE: _____

DATE: _____

HIGHLINE WARREN

BY: Anestis Derakis

NAME: Anestis Derakis

TITLE: Dir. Credit on Accts Receivable

DATE: 04/26/2023

STANDARD MOTOR PRODUCTS, INC.

BY: _____

NAME: _____

TITLE: _____

DATE: _____

DRiV AUTOMOTIVE, INC.

BY: _____

NAME: _____

TITLE: _____

DATE: _____

HIGHLINE WARREN

BY: _____

NAME: _____

TITLE: _____

DATE: _____

STANDARD MOTOR PRODUCTS, INC.

BY: Erin Pawlish

NAME: Erin Pawlish

TITLE: Treasurer

DATE: 4/26/23

DORMAN PRODUCTS

BY: Lauren Miller

NAME: Lauren Miller

TITLE: Director, Financial Shared Services

DATE: 4/26/2023

INTERSTATE BATTERIES, INC.

BY:

NAME:

TITLE:

DATE:

YBM INDUSTRIES CO LIMITED

BY:

NAME:

TITLE:

DATE:

A ALTA COATING SYSTEMS, LLC

BY: *Amit Shah*

NAME: Amit Shah

TITLE: Assistant Secretary

DATE: April 26, 2023

INTERSTATE BATTERIES, INC.

BY:

NAME:

TITLE:

DATE:

YBM INDUSTRIES CO LIMITED

BY: 

NAME: 

TITLE: 

DATE: 

A ALTA COATING SYSTEMS, LLC

BY:

NAME:

TITLE:

DATE:

OFFICIAL UNSECURED CREDITORS COMMITTEE

BY: _____

NAME: _____

TITLE: _____

DATE: _____

AMERICAN ENTERTAINMENT PROPERTIES CORP.

BY:  _____

NAME: David Willetts _____

TITLE: President _____

DATE: 4/27/23 _____

IEH DEBTORS

BY: _____

NAME: _____

TITLE: _____

DATE: _____

AMERICAN ENTERTAINMENT PROPERTIES CORP.

BY: _____

NAME: _____

TITLE: _____

DATE: _____

IEH DEBTORS

BY: 

NAME: MOXSIN Y. MEGHJI

TITLE: DIRECTOR

DATE: APRIL 25 / 2023

JUDGE DAVID JONES

BY: 

NAME: David R. Jones

TITLE: Magistrate

DATE: 4-28-2023

THE PEPP BOYS—MANNY, MOE & JACK HOLDING CORP.

BY: 

NAME: Matthew C Flannery

TITLE: Chief legal Officer + Secretary

DATE: 4/28/23

Exhibit A

Releases

1. Defined Terms.

- a. “Affiliate” has the meaning set forth in section 101(2) of the Bankruptcy Code.
- b. “Avoidance Actions” means any and all actual or potential avoidance, recovery, subordination, or other Claims, Causes of Action, or remedies that may be brought by or on behalf of the Debtors or their Estates or other authorized parties in interest under the Bankruptcy Code or applicable non-bankruptcy law, including Claims, Causes of Action, or remedies under sections 502, 510, 542, 544 through 553, and 724(a) of the Bankruptcy Code or under similar local, state, federal, or foreign statutes and common law, including fraudulent and voidable transfer laws.
- c. “Bankruptcy Code” means title 11 of the United States Code, 11 U.S.C. §§ 101-1532, as in effect on the Petition Date, together with all amendments, modifications, and replacements of the foregoing that are made retroactive to the Petition Date, as the same may exist on any relevant date to the extent applicable to the Chapter 11 Cases and any successor cases.
- d. “Bankruptcy Court” means the United States Bankruptcy Court for the Southern District of Texas or any other court having jurisdiction over the Chapter 11 Cases, including, to the extent of the withdrawal of any reference under 28 U.S.C. § 157, the United States District Court for the Southern District of Texas.
- e. “Cause of Action” or “Causes of Action” means any claims, interests, damages, remedies, causes of action, demands, rights, actions, suits, obligations, liabilities, accounts, defenses, offsets, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereinafter arising, contingent or non-contingent, liquidated or unliquidated, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise. Causes of Action also include: (a) all rights of setoff, counterclaim, or recoupment and claims under contracts or for breaches of duties imposed by law; (b) the right to object to or otherwise contest Claims or Interests; (c) Avoidance Actions, (d) claims pursuant to sections 362 or 543 of the Bankruptcy Code; (e) such claims and defenses as fraud, mistake, duress, and usury, and any other defenses set forth in section 558 of the Bankruptcy Code; and (f) any claim under any state or foreign law, including, without limitation, any fraudulent transfer or similar claim.
- f. “Chapter 11 Cases” means, when used with reference to a particular Debtor, the case pending for that Debtor under chapter 11 of the Bankruptcy Code in the Bankruptcy Court, and when used with reference to all of the Debtors, the procedurally consolidated and jointly administered chapter 11 cases pending for the Debtors in the Bankruptcy Court.

- g. “Claim” means any claim, as defined in section 101(5) of the Bankruptcy Code.
- h. “Committee” means the official statutory committee of unsecured creditors appointed by the Office of the United States Trustee pursuant to section 1102 of the Bankruptcy Code for the Chapter 11 Cases.
- i. “Confirmation” means entry of the Confirmation Order on the docket of the Chapter 11 Cases.
- j. “Confirmation Date” means the date on which the Bankruptcy Court enters the Confirmation Order on the docket of the Chapter 11 Cases within the meaning of Bankruptcy Rules 5003 and 9021.
- k. “Confirmation Order” means the order of the Bankruptcy Court confirming the Plan pursuant to section 1129 of the Bankruptcy Code, which shall be in form and substance acceptable to the Debtors.
- l. “Consummation” means the occurrence of the Plan Effective Date.
- m. “Debtors” means IEH Auto Parts Holding LLC; AP Acquisition Company Clark LLC; AP Acquisition Company Gordon LLC; AP Acquisition Company Massachusetts LLC; AP Acquisition Company Missouri LLC; AP Acquisition Company New York LLC; AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC; Auto Plus Auto Sales LLC; IEH AIM LLC; IEH Auto Parts LLC; IEH Auto Parts Puerto Rico, Inc.; and IEH BA LLC.
- n. “DIP Facility” means a multiple-draw delayed draw term loan facility in the aggregate maximum principal amount of \$75 million.
- o. “DIP Lender” means American Entertainment Properties Corp.
- p. “DIP Loan Documents” means the DIP Term Sheet attached as Exhibit 1 to the Interim DIP Order and any other agreement related to the DIP Facility.
- q. “DIP Orders” means the Interim DIP Order and Final DIP Order.
- r. “Disclosure Statement” means the disclosure statement for the Plan, including all exhibits and schedules thereto, which shall be materially consistent with the Settlement Term Sheet.
- s. “Entity” has the meaning set forth in section 101(15) of the Bankruptcy Code.
- t. “Estate” means the estate of any Debtor created under sections 301 and 541 of the Bankruptcy Code upon the commencement of the applicable Debtor’s Chapter 11 Case.

- u. “Final DIP Order” means any final order approving the Debtors’ debtor-in-possession financing.
- v. “Holder” means an Entity holding a Claim or Interest, as applicable.
- w. “Icahn Entities” means Icahn Enterprises Holdings, L.P. and all of its direct and indirect subsidiaries other than the Debtors. The Icahn Entities include, for the avoidance of doubt, the Pep Boys Entities.
- x. “Interest” means collectively, (a) any equity or ownership interest (including any such interest in a partnership, limited liability company, corporation, or other Entity), in any Debtor, (b) any other rights, options, warrants, stock appreciation rights, phantom stock rights, restricted stock units, redemption rights, repurchase rights, convertible, exercisable or exchangeable securities or other agreements, arrangements, or commitments of any character relating to, or whose value is related to, any such interest or other ownership interest in any Debtor, and (c) any and all Claims that are otherwise determined by the Bankruptcy Court to be an equity interest, including any Claim or debt that is recharacterized as an equity interest.
- y. “Interim DIP Order” means interim order approving the Debtors’ debtor-in-possession financing [Docket No. 40].
- z. “Pep Boys Entities” means The Pep Boys—Manny, Moe & Jack Holding Corp., Icahn Automotive Service LLC, and each of their respective direct and indirect subsidiaries.
- aa. “Person” has the meaning set forth in section 101(41) of the Bankruptcy Code.
- bb. “Plan” means the Debtors’ plan of liquidation to be filed in the Chapter 11 Cases, which shall be materially consistent with the Settlement Term Sheet.
- cc. “Plan Effective Date” means the date that is the first calendar day after the Confirmation Date on which all conditions precedent to the effective date as set forth in the Plan have been satisfied or waived in accordance with the Plan and the Confirmation Order, and the Plan is declared effective.
- dd. “Plan Supplement” means the compilation of documents and forms of documents, agreements, schedules, and exhibits to the Plan (in each case, as may be altered, amended, modified, or supplemented from time to time in accordance with the terms hereof and in accordance with the Bankruptcy Code and Bankruptcy Rules), which shall be materially consistent with the Settlement Term Sheet.
- ee. “Related Party” means, with respect to any Person or Entity, such Person’s or Entity’s current or former directors, managers, officers, equity holders (regardless of whether such interests are held directly or indirectly), predecessors, participants, successors, and assigns, subsidiaries, Affiliates,

managed accounts or funds, and each of their respective current and former equity holders, directors, managers, owners, principals, shareholders, members, management companies, fund advisors, employees, agents, advisory board members, financial advisors, partners, attorneys, investment bankers, consultants, representatives, other professionals and the respective successors and assigns thereof.

- ff. “Released Party” means, each of, and in each case in its capacity as such: (a) the Debtors and their Estates; (b) the Icahn Entities; (c) the Committee, in its capacity as such; (d) the members of the Committee in their individual capacities, and (e) each Related Party of each Entity in clause (a) through clause (d).
- gg. “Releasing Party” means, each of, and in each case in its capacity as such: (a) the Debtors and their Estates; (b) the Icahn Entities; (c) the Committee, in its capacity as such; (d) the members of the Committee in their individual capacities, and (e) each Related Party of each Entity in clause (a) through clause (d) for which such Entity is legally entitled to bind such Related Party to the releases contained in the Plan under applicable law.
- hh. “Settlement Effective Date” means the effective date of the Settlement.
- ii. “Settlement Term Sheet” means the term sheet describing the principal terms of the Settlement.
- jj. “Settlement” means the global settlement by and among the Debtors, the Committee, and the DIP Lender.
- kk. “Wind-Down Transactions” means the transactions necessary to liquidate and wind down the Debtors that will be described in the Plan.

- 2. Releases. In exchange for good and valuable consideration, the adequacy of which is hereby confirmed, on (i) the Settlement Effective Date and (ii) the Plan Effective Date, each Released Party is deemed to be hereby conclusively, absolutely, unconditionally, irrevocably, and forever released and discharged by each of the Releasing Parties (including any successor trustee or other representative in the Chapter 11 Cases and any successor cases), in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Cause of Action owned by the Releasing Parties, directly or derivatively, by, through, for, or because of the foregoing Entities on behalf of the Releasing Parties, from any and all direct or derivative Claims and Causes of Action asserted on behalf of the Releasing Parties, whether known or unknown, foreseen or unforeseen, matured or unmatured, existing or hereafter arising, in law, equity, contract, tort or otherwise, that the Releasing Parties would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, a Releasing Party or other Entity, or that any Holder of any Claim

against, or Interest in, a Releasing Party or other Entity could have asserted on behalf of the Releasing Party, based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the capital structure, management, ownership, or operation thereof), the assertion or enforcement of rights and remedies against the Debtors, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions, intercompany transactions between one or more of the Debtors and one or more of the Debtors or their affiliates, the Chapter 11 Cases and any successor cases, the formulation, preparation, dissemination, negotiation, or filing of the Disclosure Statement, the DIP Loan Documents, the Plan (including, for the avoidance of doubt, the Plan Supplement), or any Wind-Down Transaction, contract, instrument, release, or other agreement or document (including any legal opinion requested by any Entity regarding any transaction, contract, instrument, document or other agreement contemplated by the Plan or the reliance by any Released Party on the Plan or the Confirmation Order in lieu of such legal opinion) created or entered into in connection with the Disclosure Statement, the DIP Loan Documents, or the Plan, the Plan Supplement, the filing of the Chapter 11 Cases and any successor cases, the pursuit of Confirmation and the Settlement, the pursuit of Consummation, the administration and implementation of the Plan, including the issuance or distribution of Securities pursuant to the Plan or the distribution of property in a manner consistent with the Settlement, or upon any other act or omission, transaction, agreement, event, or other occurrence related or relating to any of the foregoing taking place on or before, in respect of the foregoing clause (i), the Settlement Effective Date, and, in respect of the foregoing clause (ii), the Plan Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any rights and remedies of any Holder of a Claim solely against any Debtor or its Estate, arising in the ordinary course of business prior to the Petition Date, including an administrative expense claim under section 503(b) of the Bankruptcy Code, to prosecute such Claim against the applicable Debtor and its Estate, and to defend any objection to such Claim; (b) any post-Plan Effective Date obligations of any party or Entity under the Plan, the Confirmation Order, any Wind-Down Transactions, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan or any Claim or obligation arising under the Plan, (c) any ordinary course obligations between the Debtors and Icahn Entities arising or to be performed on or after the Petition Date, including under that certain Transition Services Agreement dated as of December 31, 2021, (d) the Committee's right to appoint an entity to be charged with the objection, reconciliation, and distribution of the GUC Payment (as defined in the Settlement Term Sheet), or (e) any Claims or Causes of Action arising under the DIP Orders or DIP Facility.



Andrew Tyner
Phone: (678) 539-1609
atyner@hallboothsmith.com

191 Peachtree St. NE
Suite 2900
Atlanta, GA 30303-1775

Office: (404) 954-5000
Fax: (404) 954-5020
www.hallboothsmith.com

August 5, 2022

VIA E-MAIL ONLY

Daniel F. Castro
Castro Law, P.C.
5 Concourse Parkway
Suite 2225
Atlanta, GA 30328

RE: **Edwin McCrary v. Peter Vasilas**
State Court of Gwinnett County; CAFN 22-C-00924-S2

Dear Daniel :

In Plaintiff's July 27, 2022 Settlement Demand, Plaintiff requested that Defendant and CorVel Corporation state the available policy limits. Please find attached declaration pages for the relevant policy. The business auto liability coverage limit is \$3,000,000.00.

Sincerely,

HALL BOOTH SMITH, P.C.

Andrew H. Tyner

Andrew H. Tyner

AHT/s

Enclosure

cc: Walter J. Bibbins, Jr., Esq.

ATLANTA, GA

CHUBB[®]

ACE American Insurance Company
436 Walnut Street
Philadelphia PA

Business Auto Declarations

POLICY NUMBER: [REDACTED] 7204

EXPIRING POLICY NUMBER: [REDACTED] 0878

RENEWAL

ITEM ONE

Named Insured: Icahn Automotive Group LLC

Address: 3111 W. Allegheny Ave
Philadelphia PA 19132

Producer Number: [REDACTED] 28

Producer Name: WILLIS TOWERS WATSON

Producer Address: BROOKFIELD PLACE
200 LIBERTY STREET
NEW YORK NY 10281

Form of Business: Corporation Limited Liability Company
 Other:

Named Insured's business: Automobile Service and Repair Center

Policy Period: Policy covers from 12/01/2019 to 12/01/2020 12:01 am standard time at the named insured's address stated above.

Audit Period: Annual, unless otherwise stated: Semi-Annual Quarterly Non-Auditabile

Total Advance Premium (Including surcharges):

Refer to Surcharge Schedule for surcharge amounts and rates.

NO SURCHARGE APPLIES IN PUERTO RICO

In return for the payment of premium and subject to all the terms of this policy we agree with you to provide the insurance as stated in this policy.

CHUBB[®]ACE American Insurance Company
436 Walnut Street
Philadelphia PA**Business Auto Declarations****POLICY NUMBER:** [REDACTED] 7204**ITEM TWO - SCHEDULE OF COVERAGES AND COVERED AUTOS**

This policy provides only those coverages where a charge is shown in the premium column below. Each of these coverages will apply only to those "autos" shown as covered "autos". "Autos" are shown as covered "autos" for a particular coverage by the entry of one or more of the symbols from the Covered Autos Section of the Business Auto Coverage Form next to the name of the coverage.

COVERAGES	COVERED AUTOS (Entry of one or more of the symbols from the COVERED AUTO Section of the Business Auto Coverage Form shows which autos are covered autos)	LIMIT		PREMIUM
		THE MOST WE WILL PAY FOR ANY ONE ACCIDENT OR LOSS		
LIABILITY	1	\$3,000,000		\$Included
PERSONAL INJURY PROTECTION (or equivalent No fault Coverage)	5	SEPARATELY STATED IN EACH P.I.P. ENDORSEMENT \$ N/A DED		\$Included
ADDED PERSONAL INJURY PROTECTION (or equivalent Added No fault Coverage)		SEPARATELY STATED IN EACH ADDED P.I.P. ENDORSEMENT.		\$
OPTIONAL BASIC ECONOMIC LOSS COVERAGE (New York Only)		\$		\$
ADDITIONAL PERSONAL INJURY PROTECTION (New York Only)		\$		
		Maximum Monthly Work Loss	\$	
		Death Benefit	\$	
		Other Necessary Expense (per day)	\$	
PROPERTY PROTECTION INSURANCE (Michigan only)	5	SEPARATELY STATED IN THE P.P.I ENDORSEMENT. MINUS \$N/A DED FOR EACH ACCIDENT.		\$Included
MEDICAL PAYMENTS		\$		\$
MEDICAL EXPENSE AND INCOME LOSS BENEFITS		SEPARATELY STATED IN THE P.P.I ENDORSEMENT. MEDICAL EXPENSE BENEFITS \$ EACH PERSON INCOME LOSS BENEFITS \$ EACH PERSON		\$
UNINSURED MOTORISTS	6	\$ See DA40002		\$Included
UNDERINSURED MOTORISTS (When not included in Uninsured Motorists) (Not Applicable in New York)	6	\$ See DA40002		\$Included

CHUBB[®]ACE American Insurance Company
436 Walnut Street
Philadelphia PA**Business Auto Declarations****POLICY NUMBER:** [REDACTED] 7204**ITEM TWO - SCHEDULE OF COVERAGES AND COVERED AUTOS (Continued)**

COVERAGES	COVERED AUTOS (Entry of one or more of the symbols from the COVERED AUTO Section of the Truckers Coverage Form shows which autos are covered autos)	LIMIT THE MOST WE WILL PAY FOR ANY ONE ACCIDENT OR LOSS	PREMIUM
SUPPLEMENTARY UNINSURED/ UNDERINSURED MOTORIST (New York only)		\$ The maximum amount payable under SUM coverage shall be the policy's SUM limits reduced and thus offset by the motor vehicle Bodily Injury liability insurance and policy or bond payments received from, or on behalf of, any negligent party involved in the accident as specified in the SUM endorsement.	\$
PHYSICAL DAMAGE COMPREHENSIVE COVERAGE		ACTUAL CASH VALUE OR COST OF REPAIR, WHICHEVER IS LESS, MINUS \$ DED. FOR EACH COVERED AUTO, BUT NO DEDUCTIBLE APPLIES TO LOSS CAUSED BY FIRE OR LIGHTNING. (N/A to private passenger type vehicles in NY). See Schedule On File With Company For Vehicle Deductibles. See ITEM FOUR For Hired Or Borrowed "Autos".	\$
PHYSICAL DAMAGE SPECIFIED CAUSES OF LOSS COVERAGE		ACTUAL CASH VALUE OR COST OF REPAIR, WHICHEVER IS LESS MINUS \$ DED. FOR EACH COVERED AUTO FOR LOSS CAUSED BY MISCHIEF OR VANDALISM. See Schedule On File With Company For Vehicle Deductibles. See ITEM FOUR For Hired Or Borrowed "Autos."	\$
PHYSICAL DAMAGE COLLISION COVERAGE		ACTUAL CASH VALUE OR COST OF REPAIR, WHICHEVER IS LESS, MINUS \$ DED FOR EACH COVERED AUTO FOR LOSS CAUSED BY COLLISION See Schedule On File With Company For Vehicle Deductibles. See ITEM FOUR For Hired Or Borrowed "Autos."	\$
PHYSICAL DAMAGE TOWING AND LABOR		\$ for each disablement of a private passenger auto.	\$

CHUBB®ACE American Insurance Company
436 Walnut Street
Philadelphia PA**Business Auto Declarations**

POLICY NUMBER: [REDACTED] 7204

ITEM THREE - SCHEDULE OF COVERED AUTOS YOU OWN**DESCRIPTION**

Covered Auto No	Year, Model, Trade Name, Serial Number or Vehicle Identification Number (VIN)	Original Cost New	Terr Code
-----------------	---	-------------------	-----------

AS PER SCHEDULE ON FILE WITH COMPANY**ITEM FOUR - SCHEDULE OF HIRED OR BORROWED AUTO COVERAGE AND PREMIUMS****LIABILITY COVERAGE - RATING BASIS, COST OF HIRE**

STATE	ESTIMATED COST OF HIRE FOR EACH STATE	RATE PER EACH \$100 COST OF HIRE	FACTOR (if liab. cov. is primary)	PREMIUM
All States on File With Us	\$If Any	\$		\$Included
			TOTAL PREMIUM	\$Included

Cost of hire means the total amount you incur for the hire of "autos" you don't own (not including 'autos" you borrow or rent from your partners or employees or their family members). Cost of hire does not include charges for services performed by motor carriers of property or passengers.

PHYSICAL DAMAGE COVERAGE

COVERAGES	LIMIT OF INSURANCE THE MOST WE WILL PAY DEDUCTIBLE	ESTIMATED ANNUAL COST OF HIRE	RATE PER EACH \$100 ANNUAL COST OF HIRE	PREMIUM
COMPREHENSIVE	ACTUAL CASH VALUE OR COST OF REPAIR, WHICHEVER IS LESS, MINUS \$ DED. FOR EACH COVERED AUTO, BUT NO DEDUCTIBLE APPLIES TO LOSS CAUSED BY FIRE OR LIGHTNING. (N/A to Private Passenger type vehicles in NY).	\$	\$	\$
SPECIFIED CAUSES OF LOSS	ACTUAL CASH VALUE OR COST OF REPAIR, WHICHEVER IS LESS, MINUS \$ DED. FOR EACH COVERED AUTO FOR LOSS CAUSED BY MISCHIEF OR VANDALISM.	\$	\$	\$
COLLISION	ACTUAL CASH VALUE OR COST OF REPAIR, WHICHEVER IS LESS, MINUS \$ DED. FOR EACH COVERED AUTO.	\$	\$	\$

CHUBB[®]

ACE American Insurance Company
 436 Walnut Street
 Philadelphia PA

Business Auto Declarations

POLICY NUMBER: [REDACTED] 204

ITEM FIVE - SCHEDULE FOR NON-OWNERSHIP LIABILITY

NAMED INSURED'S BUSINESS	RATING BASIS	NUMBER	PREMIUM
Other Than A Social Service Agency	Number of Employees	25	\$Included
	Number of Partners		\$
Social Service Agency	Number of Employees		\$
	Number of Volunteers		\$
Garage Service Operations	Number of Employees		\$
	Number of Partners		\$
TOTAL PREMIUM			\$Included

IN THE STATE COURT OF GWINNETT COUNTY
STATE OF GEORGIA

EDWIN MCCRARY,

Plaintiff,

v.

PETER VASILAS,

Defendant.

CIVIL ACTION FILE

NO.: 22-C-00924-S2

JURY DEMANDED

SUGGESTION OF BANKRUPTCY

COMES NOW, Peter Vasilas (“Vasilas” or “Defendant”) and hereby files this Suggestion of Bankruptcy as a courtesy to the Court and as notice to all parties in interest, showing the following:

Defendant Peter Vasilas is an employee of IEH Auto Parts LLC, and his defense in this case is being provided by the same. A Voluntary Petition seeking relief under Chapter 11, United States Code, was filed on behalf of IEH Auto Parts, LLC, in the United States Bankruptcy Court for the Southern District of Texas on the 31st day of January 2023. The petition was assigned Case No. 23-90057. A true and correct copy of the petition is attached hereto as Exhibit A.

The filing of the Voluntary Petition operates as an automatic stay as provided in Section 362 of the Bankruptcy Code. *See A.H. Robins Co., Inc. v. Piccinin*, 788 F.2d 994 (4th Cir. 1986)(a bankruptcy court may stay proceedings against a non-bankruptcy defendant when there is such identity between the debtor and third-party defendant that any judgement against the third-party defendant may be said to be a judgment against the debtor.) Any relief from that stay must be sought in the Bankruptcy Court. Section 362 of the Bankruptcy Code sets forth in detail those

actions and entities to which the automatic stay applies. The parties to this proceeding are advised to govern themselves accordingly.

Respectfully submitted, this 12th day of May 2023.

HALL BOOTH SMITH, P.C.

/s/ Andrew H. Tyner

WALTER J. BIBBINS, JR.

Georgia Bar No. 056308

ANDREW H. TYNER

Georgia Bar No. 645397

Counsel for Defendant Peter Vasilas

191 Peachtree Street, N.E., Suite 2900
Atlanta, GA 30303-1755
Tel: (404) 954-5000 | Fax: (404) 954-5020
wbibbins@hallboothsmith.com
atyner@hallboothsmith.com

CERTIFICATE OF SERVICE

I hereby certify that on this day, I have served a copy of the foregoing *Suggestion of Bankruptcy* upon all parties to this matter by filing said documents with the Court's e-filing system and/or by depositing a true copy of the same in the U.S. Mail, with adequate postage affixed thereon, addressed as follows:

Daniel F. Castro
Yolanda McKenny
CASTRO LAW, P.C.
5 Concourse Parkway, Suite 2225
Atlanta, GA 30328
dan@castrolaw.com
yolanda@castrolaw.com

This 12th day of May 2023.

HALL BOOTH SMITH, P.C.

/s/ Andrew H. Tyner
WALTER J. BIBBINS, JR.
Georgia Bar No. 056308
ANDREW H. TYNER
Georgia Bar No. 645397

Counsel for Defendant Peter Vasilas

191 Peachtree Street, N.E., Suite 2900
Atlanta, GA 30303-1755
Tel: (404) 954-5000 | Fax: (404) 954-5020
wbibbins@hallboothsmith.com
atyner@hallboothsmith.com

**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)
Debtors.	)		)		(Jointly Administered)

**STATEMENT OF FINANCIAL AFFAIRS FOR
IEH AUTO PARTS LLC (CASE NO. 23-90057)**

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.



239005423033100000000042

Fill in this information to identify the case:

Debtor Name: In re : IEH Auto Parts LLC
 United States Bankruptcy Court for the: Southern District Of Texas
 Case number (if known): 23-90057 (CML)

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy 04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year		Sources of revenue Check all that apply	Gross revenue (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From <u>1/1/2023</u> MM / DD / YYYY	to <u>Filing date</u>	
		<input checked="" type="checkbox"/> Operating a business	
		<input type="checkbox"/> Other _____	\$ <u>65,265,289.90</u>
For prior year:	From <u>1/1/2022</u> MM / DD / YYYY	to <u>12/31/2022</u> MM / DD / YYYY	
		<input checked="" type="checkbox"/> Operating a business	
		<input type="checkbox"/> Other _____	\$ <u>912,667,307.65</u>
For the year before that:	From <u>1/1/2021</u> MM / DD / YYYY	to <u>12/31/2021</u> MM / DD / YYYY	
		<input checked="" type="checkbox"/> Operating a business	
		<input type="checkbox"/> Other _____	\$ <u>1,068,139,881.94</u>

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. Non-business income may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None

		Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
From the beginning of the fiscal year to filing date:	From <u>1/1/2023</u> to <u>Filing date</u> MM / DD / YYYY	See SOFA 2a Attachment	\$ <u>949,913.56</u>
For prior year:	From <u>1/1/2022</u> to <u>12/31/2022</u> MM / DD / YYYY	See SOFA 2b Attachment	\$ <u>13,426,779.30</u>
For the year before that:	From <u>1/1/2021</u> to <u>12/31/2021</u> MM / DD / YYYY	See SOFA 2c Attachment	\$ <u>9,345,648.88</u>

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers-including expense reimbursements-to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575 . (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer Check all that apply
3.1 See SOFA 3 Attachment Creditor's Name		\$	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input type="checkbox"/> Other
Street			
City State ZIP Code			
Country			

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/01/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None

Insider's Name and Address	Dates	Total amount or value	Reason for payment or transfer
4.1 See SOFA 4 Attachment Insider's Name		\$	
Street			
City State ZIP Code			
Country			
Relationship to Debtor			

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's Name and Address	Description of the Property	Date	Value of property
5.1 Creditor's Name			\$
Street			
City State ZIP Code			
Country			

6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's Name and Address	Description of the action creditor took	Date action was taken	Amount
6.1 Creditor's Name			\$
Street			
City State ZIP Code	Last 4 digits of account number: XXXX-		
Country			

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 3: Legal Actions or Assignments

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1 See SOFA 7 Attachment		Name	<input type="checkbox"/> Pending
		Street	<input type="checkbox"/> On appeal
			<input type="checkbox"/> Concluded
Case number		City State ZIP Code	
		Country	

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

Custodian's name and address	Description of the Property	Value
8.1 Custodian's name		\$
Street	Case title	Court name and address
		Name
	Case number	Street
City State ZIP Code		
Country	Date of order or assignment	City State ZIP Code
		Country

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1 Creditor's Name <hr/> Street <hr/> City State ZIP Code <hr/> Country <hr/> Recipient's relationship to debtor <hr/>			\$

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

None

Description of the property lost and how the loss occurred	Amount of payments received for the loss If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).	Date of loss	Value of property lost
10.1 See SOFA 10 Attachment			\$

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None

Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.1 See SOFA 11 Attachment			\$

Address

Street

City

State

ZIP Code

Country

Email or website address

Who made the payment, if not debtor?

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device. Do not include transfers already listed on this statement.

None

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
12.1			\$

Trustee

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

13. Transfers not already listed on this statement

List any transfers of money or other property - by sale, trade, or any other means - made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None

Who received transfer?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1 IEH Auto Parts Holding LLC	78 leased vehicles and associated lease liabilities	7/19/2021	\$ 132,105.00

Address

112 Townpark Drive NW

Street

Suite 300

Kennesaw GA 30144

City State ZIP Code

Country

Relationship to Debtor

Sole Member

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address

Dates of occupancy

14.1 See SOFA 14 Attachment

From _____ To _____

Street

City

State

ZIP Code

Country

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:
 — diagnosing or treating injury, deformity, or disease, or
 — providing any surgical, psychiatric, drug treatment, or obstetric care?

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

Facility Name and Address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
15.1 Facility Name		
Street	Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.	How are records kept?
City State ZIP Code		Check all that apply: <input type="checkbox"/> Electronically <input type="checkbox"/> Paper
Country		

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

No.

Yes. State the nature of the information collected and retained.

Names, Addresses, Email addresses, Phone and fax numbers, Banking information, Credit card information, Personal ID numbers (which may include Tax ID, Drivers Licenses, etc)

Does the debtor have a privacy policy about that information?

No

Yes

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

No. Go to Part 10.

Yes. Does the debtor serve as plan administrator?

No. Go to Part 10.

Yes. Fill in below:

Name of plan	Employer identification number of the plan
17.1 _____	EIN: _____

Has the plan been terminated?

No

Yes

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred? Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1 M&T Bank Name 150 North Radnor Chester Road Street Radnor PA 17102 City State ZIP Code Country	XXXX-4575	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input checked="" type="checkbox"/> Other ZBA Corporate Checking	4/11/2022	\$ 37,753.67
18.2 M&T Bank Name 150 North Radnor Chester Road Street Radnor PA 17102 City State ZIP Code Country	XXXX-6036	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input checked="" type="checkbox"/> Other ZBA Corporate Checking	4/11/2022	\$
18.3 M&T Bank Name 150 North Radnor Chester Road Street Radnor PA 17102 City State ZIP Code Country	XXXX-8978	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input checked="" type="checkbox"/> Other ZBA Corporate Checking	4/11/2022	\$ 1,221.97
18.4 Name Street City State ZIP Code Country	XXXX-	<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other		\$

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

Depository institution name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
19.1 _____ Name	_____	_____	<input type="checkbox"/> No
_____ Street			<input type="checkbox"/> Yes
_____ City State ZIP Code	Address _____		
_____ Country			

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Does debtor still have it?
20.1 _____ Name	_____	_____	<input type="checkbox"/> No
_____ Street			<input type="checkbox"/> Yes
_____ City State ZIP Code	Address _____		
_____ Country			

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

	Owner's name and address	Location of the property	Description of the property	Value
21.1	Name			\$
	Street			
	City	State	ZIP Code	
	Country			

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- No
- Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
22.1	Name Street		<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
	Case Number		
	City State ZIP Code		
	Country		

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- No
- Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
23.1	Name		
	Street		
	City State ZIP Code		
	Country		

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

24. Has the debtor notified any governmental unit of any release of hazardous material?

- No
- Yes. Provide details below.

	Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
24.1	Dallas, TX Name 4130 Platinum Way Street	Texas Commission on Environmental Quality Name 12100 Park 35 Circle Street	Texas Administrative Code, Title 30, Part 1, Chapter 327, Rule 3	6/25/2021
	Dallas TX 75237 City State ZIP Code	Austin TX 78753 City State ZIP Code		
	Country	Country		
24.2	Marietta, OH Name 121 Tennis Center Drive Street	Ohio Environmental Protection Agency Name 50 West Town Street Street Suite 700	Ohio Revised Code, Title 37 - Chapter 50 (ORC 3750.06)	6/27/2022
	Marietta OH 45750 City State ZIP Code	Columbus OH 43215 City State ZIP Code		
	Country	Country		

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

None

Business name and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1 See SOFA 25 Attachment Name Street City State ZIP Code Country		EIN: Dates business existed From _____ To _____

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

None

Name and Address	Dates of service
26a.1 See SOFA 26a Attachment Name Street City State ZIP Code Country	From _____ To _____

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

None

Name and Address	Dates of service
26b.1 Grant Thornton Name 1100 Peachtree St NE Street Suite 1400 Atlanta GA 30309 City State ZIP Code Auditors Country	From Pre 2021 To Present

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

Name and address	If any books of account and records are unavailable, explain why
------------------	--

26c.1 Wesley Fulbright - Controller

Name

112 Townpark Drive NW

Street

Suite 300

Kennesaw

GA

30144

City

State

ZIP Code

Country

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

Name and address

26d.1

Name

Street

City

State

ZIP Code

Country

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

No

Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of Inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
Store Managers @ store locations /DC Managers @ distribution centers	See Note Below	\$ 515,063,724.41

Name and address of the person who has possession of inventory records

27.1 Store Managers @ store locations/DC Managers @ distribution centers

Name

At each store and DC location

Street

City

State

ZIP Code

Country

Continuous cycle counts with 100% coverage of site inventory by year-end; FIFO/Moving Average Cost

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and Nature of any interest	% of interest, if any
28.1 See SOFA 28 Attachment			

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

No

Yes. Identify below.

Name	Address	Position and Nature of any interest	Period during which position or interest was held
29.1 See SOFA 29 Attachment			From _____ To _____

Debtor: IEH Auto Parts LLC

Case number (if known): 23-90057

Name

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

No

Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1 See SOFA Question 4 Name _____ Street _____ _____ City _____ State _____ ZIP Code _____ Country _____ Relationship to debtor _____			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

No

Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
31.1 American Entertainment Properties Corp	EIN: 20-0572981

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

No

Yes. Identify below.

Name of the pension fund	Employer Identification number of the pension fund
32.1 _____	EIN: _____

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both.

18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

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

Executed on 03/31/2023
MM / DD / YYYY

x / s / Wesley Fulbright _____

Printed name Wesley Fulbright _____

Signature of individual signing on behalf of the debtor

Position or relationship to debtor Controller _____

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

No

Yes

In re: IEH Auto Parts LLC
Case No. 23-90057
 Attachment 2a
 Non-business revenue

From	To	Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
1/1/2023	Filing Date	Administration Fees	\$27,608.89
1/1/2023	Filing Date	Express Counter	\$23,551.59
1/1/2023	Filing Date	Express Fees	\$13,770.48
1/1/2023	Filing Date	FedEx Chargeback	\$44,523.74
1/1/2023	Filing Date	Freight Income	\$33,100.60
1/1/2023	Filing Date	Jobber Delivery Charge	\$103,756.11
1/1/2023	Filing Date	Marketing Support	\$81,299.74
1/1/2023	Filing Date	Other	\$13,290.32
1/1/2023	Filing Date	Return Fees	\$18,363.62
1/1/2023	Filing Date	Sale of Used Equipment	\$7,416.00
1/1/2023	Filing Date	Sale of Used Vehicles	\$12,287.50
1/1/2023	Filing Date	Sublease income	\$489,395.97
1/1/2023	Filing Date	Warehouse Fees	\$81,549.00
		TOTAL:	\$949,913.56

In re: IEH Auto Parts LLC
Case No. 23-90057
 Attachment 2b
 Non-business revenue

From	To	Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
1/1/2022	12/31/2022	Administration Fees	\$212,033.42
1/1/2022	12/31/2022	Express Counter	\$455,798.04
1/1/2022	12/31/2022	Express Fees	\$249,054.50
1/1/2022	12/31/2022	FedEx Chargeback	\$839,950.73
1/1/2022	12/31/2022	Freight Income	\$365,876.96
1/1/2022	12/31/2022	Jobber Delivery Charge	\$1,572,348.66
1/1/2022	12/31/2022	Marketing Support	\$4,243,601.55
1/1/2022	12/31/2022	Other	\$147,235.51
1/1/2022	12/31/2022	Return Fees	\$281,424.84
1/1/2022	12/31/2022	Sale of Used Equipment	\$819,882.60
1/1/2022	12/31/2022	Sale of Used Vehicles	\$2,236,537.34
1/1/2022	12/31/2022	Sublease income	\$1,446,992.40
1/1/2022	12/31/2022	Warehouse Fees	\$556,042.75
		TOTAL:	\$13,426,779.30

In re: IEH Auto Parts LLC
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 Attachment 2c
 Non-business revenue

From	To	Description of sources of revenue	Gross revenue from each source (before deductions and exclusions)
1/1/2021	12/31/2021	Administration Fees	\$118,029.27
1/1/2021	12/31/2021	Express Counter	\$463,778.44
1/1/2021	12/31/2021	Express Fees	\$214,923.86
1/1/2021	12/31/2021	FedEx Chargeback	\$981,797.86
1/1/2021	12/31/2021	Freight Income	\$296,133.62
1/1/2021	12/31/2021	Jobber Delivery Charge	\$1,646,836.89
1/1/2021	12/31/2021	Marketing Support	\$3,593,120.58
1/1/2021	12/31/2021	Other	\$171,563.78
1/1/2021	12/31/2021	Return Fees	\$185,051.75
1/1/2021	12/31/2021	Sale of Used Equipment	\$318,620.93
1/1/2021	12/31/2021	Sale of Used Vehicles	\$1,355,791.90
1/1/2021	12/31/2021	Warehouse Fees	\$0.00
		TOTAL:	\$9,345,648.88

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
1005 RACO COURT OWNER LLC	PO BOX 505486		ST LOUIS	MO	63150-5486	12/1/2022	\$6,415.50	Lease
1005 RACO COURT OWNER LLC	PO BOX 505486		ST LOUIS	MO	63150-5486	12/21/2022	\$6,754.50	Lease
1005 RACO COURT OWNER LLC	PO BOX 505486		ST LOUIS	MO	63150-5486	1/25/2023	\$7,160.50	Lease
1170 RIVER LLC	46 CHURCH TAVERN ROAD		SOUTH SALEM	NY	10590	12/1/2022	\$19,529.17	Lease
1170 RIVER LLC	46 CHURCH TAVERN ROAD		SOUTH SALEM	NY	10590	12/15/2022	\$400.00	Lease
1170 RIVER LLC	46 CHURCH TAVERN ROAD		SOUTH SALEM	NY	10590	12/21/2022	\$19,529.17	Lease
1170 RIVER LLC	46 CHURCH TAVERN ROAD		SOUTH SALEM	NY	10590	1/25/2023	\$19,529.17	Lease
1200 Park Street LLC	2074 PARK STREET SUITE 101		HARTFORD	CT	06106	12/1/2022	\$8,447.92	Lease
1200 Park Street LLC	2074 PARK STREET SUITE 101		HARTFORD	CT	06106	12/21/2022	\$9,593.75	Lease
1200 Park Street LLC	2074 PARK STREET SUITE 101		HARTFORD	CT	06106	1/25/2023	\$9,593.75	Lease
152 FISHKILL LLC	N-503 440 MAMARONECK AVENUE		HARRISON	NY	10528	12/1/2022	\$8,550.00	Lease
152 FISHKILL LLC	N-503 440 MAMARONECK AVENUE		HARRISON	NY	10528	12/21/2022	\$8,550.00	Lease
152 FISHKILL LLC	N-503 440 MAMARONECK AVENUE		HARRISON	NY	10528	1/25/2023	\$8,550.00	Lease
2144 Priest Bridge Court LLC	2144 Priest Bridge Court, Suite 1		Crofton	MD	21114	12/1/2022	\$6,789.12	Lease
2144 Priest Bridge Court LLC	2144 Priest Bridge Court, Suite 1		Crofton	MD	21114	12/21/2022	\$6,789.12	Lease
2144 Priest Bridge Court LLC	2144 Priest Bridge Court, Suite 1		Crofton	MD	21114	1/25/2023	\$6,789.12	Lease
2502 CENTER REALTY, LTD	3100 FANNIN, SUITE 200		HOUSTON	TX	77004	12/1/2022	\$18,917.40	Lease
2502 CENTER REALTY, LTD	3100 FANNIN, SUITE 200		HOUSTON	TX	77004	12/15/2022	\$1,609.23	Lease
2502 CENTER REALTY, LTD	3100 FANNIN, SUITE 200		HOUSTON	TX	77004	12/21/2022	\$9,027.39	Lease
2502 CENTER REALTY, LTD	3100 FANNIN, SUITE 200		HOUSTON	TX	77004	12/21/2022	\$18,917.40	Lease
2502 CENTER REALTY, LTD	3100 FANNIN, SUITE 200		HOUSTON	TX	77004	1/25/2023	\$18,917.40	Lease
351 Bldg G Corp	37 Ramland Rd		Orangeburg	NY	10962	11/10/2022	-\$10,738.88	Lease
351 Bldg G Corp	37 Ramland Rd		Orangeburg	NY	10962	11/10/2022	\$10,738.88	Lease
351 Bldg G Corp	37 Ramland Rd		Orangeburg	NY	10962	11/17/2022	\$10,738.88	Lease
351 Bldg G Corp	37 Ramland Rd		Orangeburg	NY	10962	12/1/2022	\$5,669.44	Lease
351 Bldg G Corp	37 Ramland Rd		Orangeburg	NY	10962	12/21/2022	\$5,525.22	Lease
351 Bldg G Corp	37 Ramland Rd		Orangeburg	NY	10962	1/25/2023	\$5,525.22	Lease
36 EAST 3RD STREET LLC	21 EAST 2ND STREET #103		FOND DU LAC	WI	54935	12/1/2022	\$5,958.80	Lease
36 EAST 3RD STREET LLC	21 EAST 2ND STREET #103		FOND DU LAC	WI	54935	12/21/2022	\$5,958.80	Lease
388 SOUTH SI LLC	1571 MARINE PARKWAY		BROOKLYN	NY	11234	12/1/2022	\$6,951.28	Lease
388 SOUTH SI LLC	1571 MARINE PARKWAY		BROOKLYN	NY	11234	12/21/2022	\$119.64	Lease
388 SOUTH SI LLC	1571 MARINE PARKWAY		BROOKLYN	NY	11234	12/21/2022	\$7,070.92	Lease
388 SOUTH SI LLC	1571 MARINE PARKWAY		BROOKLYN	NY	11234	1/25/2023	\$7,070.92	Lease
3M	P O BOX 371227		PITTSBURGH	PA	15250-7227	11/4/2022	\$298,033.37	Vendors / Suppliers
3M	P O BOX 371227		PITTSBURGH	PA	15250-7227	11/18/2022	\$9,474.30	Vendors / Suppliers
3M	P O BOX 371227		PITTSBURGH	PA	15250-7227	12/2/2022	\$2,879.57	Vendors / Suppliers
3M	P O BOX 371227		PITTSBURGH	PA	15250-7227	12/9/2022	\$40,243.66	Vendors / Suppliers
3M	P O BOX 371227		PITTSBURGH	PA	15250-7227	12/16/2022	\$26,123.18	Vendors / Suppliers
3M	P O BOX 371227		PITTSBURGH	PA	15250-7227	12/30/2022	\$500,164.26	Vendors / Suppliers
3M	P O BOX 371227		PITTSBURGH	PA	15250-7227	1/13/2023	\$5,819.34	Vendors / Suppliers
3M	P O BOX 371227		PITTSBURGH	PA	15250-7227	1/20/2023	\$147,989.54	Vendors / Suppliers
4059 DOYLESTOWN ACQUISITION LLC	PO BOX 777		RHINEBECK	NY	12572	12/1/2022	\$7,179.06	Lease
4059 DOYLESTOWN ACQUISITION LLC	PO BOX 777		RHINEBECK	NY	12572	12/21/2022	\$7,337.56	Lease
464 WAVERLY STREET REALTY CORP	PO BOX 290		FRAMINGHAM	MA	01702	12/1/2022	\$4,271.25	Lease
464 WAVERLY STREET REALTY CORP	PO BOX 290		FRAMINGHAM	MA	01702	12/15/2022	\$2,479.48	Lease
464 WAVERLY STREET REALTY CORP	PO BOX 290		FRAMINGHAM	MA	01702	12/21/2022	\$4,271.25	Lease
54 ADELAIDE ST LLC	1 BASIN VIEW DRIVE		PITTSFORD	NY	14534	12/1/2022	\$4,000.00	Lease
54 ADELAIDE ST LLC	1 BASIN VIEW DRIVE		PITTSFORD	NY	14534	12/21/2022	\$4,000.00	Lease
54 ADELAIDE ST LLC	1 BASIN VIEW DRIVE		PITTSFORD	NY	14534	1/20/2023	\$3,872.56	Lease
605 SOUTH GALLATIN BLDG. LLC	PO BOX 22704		JACKSON	FL	39225	12/1/2022	\$5,700.00	Lease

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
605 SOUTH GALLATIN BLDG. LLC	PO BOX 22704		JACKSON	FL	39225	12/21/2022	\$6,270.00	Lease
605 SOUTH GALLATIN BLDG. LLC	PO BOX 22704		JACKSON	FL	39225	1/25/2023	\$6,270.00	Lease
86 WINTER STREET, LLC	3777 TAMIAAMI TRAIL N, SUITE 200		NAPLES	FL	34103	12/1/2022	\$4,500.00	Lease
86 WINTER STREET, LLC	3777 TAMIAAMI TRAIL N, SUITE 200		NAPLES	FL	34103	12/21/2022	\$4,500.00	Lease
8810 LYNDALE AVENUE, LLC	4737 COUNTRY ROAD 101 - SUITE 243		MINNETONKA	WI	55345	12/1/2022	\$15,944.54	Lease
8810 LYNDALE AVENUE, LLC	4737 COUNTRY ROAD 101 - SUITE 243		MINNETONKA	WI	55345	12/21/2022	\$15,944.54	Lease
AARON BERGER	PO BOX 415		MONSEY	NY	10952	12/1/2022	\$3,600.00	Lease
AARON BERGER	PO BOX 415		MONSEY	NY	10952	12/21/2022	\$3,748.80	Lease
AARON BERGER	PO BOX 415		MONSEY	NY	10952	1/20/2023	\$609.60	Lease
AARON BERGER	PO BOX 415		MONSEY	NY	10952	1/25/2023	\$3,600.00	Lease
ACADEMY FIRE PROTECTION	SUITE 200 42 BROADWAY		LYNBROOK	NY	11563	11/4/2022	\$18,607.50	Vendors / Suppliers
ACADEMY FIRE PROTECTION	SUITE 200 42 BROADWAY		LYNBROOK	NY	11563	11/22/2022	\$346.50	Vendors / Suppliers
ACADEMY FIRE PROTECTION	SUITE 200 42 BROADWAY		LYNBROOK	NY	11563	1/6/2023	\$810.00	Vendors / Suppliers
ACCU STAFFING SERVICES	PO BOX 8346		CHERRY HILL	NJ	08002-0346	12/7/2022	\$8,007.72	Staffing Services
ACCU STAFFING SERVICES	PO BOX 8346		CHERRY HILL	NJ	08002-0346	12/15/2022	\$10,578.30	Staffing Services
ACCU STAFFING SERVICES	PO BOX 8346		CHERRY HILL	NJ	08002-0346	12/21/2022	\$30,235.28	Staffing Services
ACCU STAFFING SERVICES	PO BOX 8346		CHERRY HILL	NJ	08002-0346	12/29/2022	\$6,698.15	Staffing Services
ACCU STAFFING SERVICES	PO BOX 8346		CHERRY HILL	NJ	08002-0346	1/20/2023	\$7,244.25	Staffing Services
ACCU STAFFING SERVICES	PO BOX 8346		CHERRY HILL	NJ	08002-0346	1/25/2023	\$11,064.31	Staffing Services
ACCUSOURCE INC.	P.O. BOX 849398		LOS ANGELES	CA	90084-9398	11/4/2022	\$8,525.84	Vendors / Suppliers
ACCUSOURCE INC.	P.O. BOX 849398		LOS ANGELES	CA	90084-9398	12/1/2022	\$8,291.94	Vendors / Suppliers
ACCUSOURCE INC.	P.O. BOX 849398		LOS ANGELES	CA	90084-9398	12/15/2022	\$8,896.78	Vendors / Suppliers
ACCUSOURCE INC.	P.O. BOX 849398		LOS ANGELES	CA	90084-9398	1/20/2023	\$7,250.00	Vendors / Suppliers
ACE TOOL/ETW	PO BOX 536491		ATLANTA	GA	30353-6491	11/18/2022	\$68,503.62	Vendors / Suppliers
ACE TOOL/ETW	PO BOX 536491		ATLANTA	GA	30353-6491	11/23/2022	\$55,108.80	Vendors / Suppliers
ACE TOOL/ETW	PO BOX 536491		ATLANTA	GA	30353-6491	12/2/2022	\$2,784.76	Vendors / Suppliers
ACE TOOL/ETW	PO BOX 536491		ATLANTA	GA	30353-6491	12/23/2022	\$25,281.14	Vendors / Suppliers
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	11/4/2022	\$11,904.32	Staffing Services
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	11/8/2022	\$8,896.03	Staffing Services
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	11/17/2022	\$14,237.60	Staffing Services
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	12/1/2022	\$9,969.42	Staffing Services
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	12/15/2022	\$19,356.92	Staffing Services
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	12/21/2022	\$9,205.05	Staffing Services
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	12/29/2022	\$19,141.14	Staffing Services
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	1/6/2023	\$1,930.52	Staffing Services
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	1/13/2023	\$19,839.73	Staffing Services
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	1/20/2023	\$6,090.39	Staffing Services
ADECCO EMPLOYMENT SERVICES	PO BOX 371084		PITTSBURGH	PA	15250-7084	1/25/2023	\$16,868.62	Staffing Services
ADMIRAL SQUARE	111 S ELGIN AVE		TULSA	OK	74120-1816	12/1/2022	\$4,375.00	Lease
ADMIRAL SQUARE	111 S ELGIN AVE		TULSA	OK	74120-1816	12/21/2022	\$4,375.00	Lease
ADMIRAL SQUARE	111 S ELGIN AVE		TULSA	OK	74120-1816	1/25/2023	\$4,462.50	Lease
ADVANCED CHEMICAL SYS AND SUPPLIES	136 EXCELSIOR AVE PO BOX 2125		MIDDLETOWN	NY	10940	11/4/2022	\$5,387.87	Vendors / Suppliers
ADVANCED CHEMICAL SYS AND SUPPLIES	136 EXCELSIOR AVE PO BOX 2125		MIDDLETOWN	NY	10940	11/22/2022	\$706.10	Vendors / Suppliers
ADVANCED CHEMICAL SYS AND SUPPLIES	136 EXCELSIOR AVE PO BOX 2125		MIDDLETOWN	NY	10940	12/7/2022	\$59.92	Vendors / Suppliers
ADVANCED CHEMICAL SYS AND SUPPLIES	136 EXCELSIOR AVE PO BOX 2125		MIDDLETOWN	NY	10940	12/15/2022	\$6,093.97	Vendors / Suppliers
ADVANCED CHEMICAL SYS AND SUPPLIES	136 EXCELSIOR AVE PO BOX 2125		MIDDLETOWN	NY	10940	1/6/2023	\$5,387.87	Vendors / Suppliers
ADVANCED CHEMICAL SYS AND SUPPLIES	136 EXCELSIOR AVE PO BOX 2125		MIDDLETOWN	NY	10940	1/20/2023	\$706.10	Vendors / Suppliers
AGILITY AUTO PARTS INC	3000 E. Pioneer Parkway, Suite 160		Arlington	TX	76010	11/10/2022	\$109,923.82	Vendors / Suppliers
AGILITY AUTO PARTS INC	3000 E. Pioneer Parkway, Suite 160		Arlington	TX	76010	11/18/2022	\$55,569.26	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)	
AGILITY AUTO PARTS INC	3000 E. Pioneer Parkway, Suite 160		Arlington	TX	76010	11/30/2022	\$22,803.97	Vendors / Suppliers	
AGILITY AUTO PARTS INC	3000 E. Pioneer Parkway, Suite 160		Arlington	TX	76010	12/9/2022	\$10,499.76	Vendors / Suppliers	
AGILITY AUTO PARTS INC	3000 E. Pioneer Parkway, Suite 160		Arlington	TX	76010	12/22/2022	\$45,370.98	Vendors / Suppliers	
AGILITY AUTO PARTS INC	3000 E. Pioneer Parkway, Suite 160		Arlington	TX	76010	1/20/2023	\$75,491.76	Vendors / Suppliers	
AIKEN CHEMICAL COMPANY, INC.	P O BOX 27147		GREENVILLE	SC	29616	11/18/2022	\$995.50	Vendors / Suppliers	
AIKEN CHEMICAL COMPANY, INC.	P O BOX 27147		GREENVILLE	SC	29616	11/23/2022	\$1,098.00	Vendors / Suppliers	
AIKEN CHEMICAL COMPANY, INC.	P O BOX 27147		GREENVILLE	SC	29616	12/2/2022	\$6,397.80	Vendors / Suppliers	
AIRCORE DISTRIBUTORS	100 ROSE AVE		HEMPSTEAD	NY	11550	11/4/2022	\$114,040.76	Vendors / Suppliers	
ALBERMALE DEVELOPMENT COMPANY, LC	631 CAMPBELL AVENUE SE		ROANOKE	VA	24013-0000	12/1/2022	\$4,812.50	Lease	
ALBERMALE DEVELOPMENT COMPANY, LC	631 CAMPBELL AVENUE SE		ROANOKE	VA	24013-0000	12/21/2022	\$4,812.50	Lease	
ALCO MANUFACTURING COMPANY	P O BOX 13710		NEW IBERIA	LA	70562-3710	11/18/2022	\$28,425.37	Vendors / Suppliers	
ALCO MANUFACTURING COMPANY	P O BOX 13710		NEW IBERIA	LA	70562-3710	12/2/2022	\$114.05	Vendors / Suppliers	
ALCO MANUFACTURING COMPANY	P O BOX 13710		NEW IBERIA	LA	70562-3710	1/23/2023	\$137.22	Vendors / Suppliers	
ALIXPARTNERS, LLP	2000 TOWN CENTER, SUITE 2400		SOUTHFIELD	MI	48075	11/22/2022	\$240,161.15	Vendors / Suppliers	
ALK TECHNOLOGIES INC	PO BOX 204769		DALLAS	TX	75320-4769	11/17/2022	\$13,531.73	Vendors / Suppliers	
ALLEGIANCE STAFFING	PO BOX 4356 Dept 1903		HOUSTON	TX	77210-4356	11/4/2022	\$2,784.58	Staffing Services	
ALLEGIANCE STAFFING	PO BOX 4356 Dept 1903		HOUSTON	TX	77210-4356	11/8/2022	\$2,988.55	Staffing Services	
ALLEGIANCE STAFFING	PO BOX 4356 Dept 1903		HOUSTON	TX	77210-4356	11/17/2022	\$14,808.81	Staffing Services	
ALLEGIANCE STAFFING	PO BOX 4356 Dept 1903		HOUSTON	TX	77210-4356	12/7/2022	\$8,756.33	Staffing Services	
ALLEGIANCE STAFFING	PO BOX 4356 Dept 1903		HOUSTON	TX	77210-4356	1/13/2023	\$19,936.95	Staffing Services	
ALLEGIANCE STAFFING	PO BOX 4356 Dept 1903		HOUSTON	TX	77210-4356	1/23/2023	\$3,211.57	Staffing Services	
ALLEGIANCE STAFFING	PO BOX 4356 Dept 1903		HOUSTON	TX	77210-4356	1/25/2023	\$6,118.25	Staffing Services	
ALLIANT ENERGY/IPL	P O BOX 3060		CEDAR RAPIDS	IA	52406-3060	12/15/2022	\$8,169.83	Utilities	
ALLIANT ENERGY/IPL	P O BOX 3060		CEDAR RAPIDS	IA	52406-3060	1/25/2023	\$15,038.56	Utilities	
ALLIED INTERNATIONAL LLC	PO BOX 60106		CITY OF INDUSTRY	CA	91716-0106	11/18/2022	\$19,286.47	Vendors / Suppliers	
ALLIED UNIVERSAL SECURITY SERVICES	PO BOX 828854		PHILADELPHIA	PA	19182-8854	11/4/2022	\$9,077.54	Vendors / Suppliers	
ALLSEC TECHNOLOGIES	46-B VELACHERY MAIN ROAD				600042	INDIA	11/22/2022	\$15,320.00	Services
ALLSEC TECHNOLOGIES	46-B VELACHERY MAIN ROAD				600042	INDIA	12/15/2022	\$15,320.00	Services
ALLSEC TECHNOLOGIES LTD	46-B VELACHERY MAIN ROAD				600042	INDIA	11/8/2022	\$15,320.00	Services
ALLSEC TECHNOLOGIES LTD	46-B VELACHERY MAIN ROAD		VELACHERY		600042	Canada	11/10/2022	\$15,320.00	Vendors / Suppliers
ALLSEC TECHNOLOGIES LTD	46-B VELACHERY MAIN ROAD		VELACHERY		600042	Canada	11/22/2022	\$15,320.00	Vendors / Suppliers
ALLSEC TECHNOLOGIES LTD	46-B VELACHERY MAIN ROAD		VELACHERY		600042	Canada	12/15/2022	\$15,320.00	Vendors / Suppliers
ALTERNATIVE CLEANING INC	PO BOX 33232		INDIANAPOLIS	IN	46203	11/4/2022	\$2,825.00	Vendors / Suppliers	
ALTERNATIVE CLEANING INC	PO BOX 33232		INDIANAPOLIS	IN	46203	11/17/2022	\$2,825.00	Vendors / Suppliers	
ALTERNATIVE CLEANING INC	PO BOX 33232		INDIANAPOLIS	IN	46203	12/21/2022	\$2,825.00	Vendors / Suppliers	
AMALIE OIL COMPANY	P O BOX 99744		CHICAGO	IL	60690-7544	12/16/2022	\$71,579.76	Vendors / Suppliers	
AMANDA CORPORATION	6205 OLD KEENE MILL CT STE 100		SPRINGFIELD	VA	22152	12/1/2022	\$25,000.00	Vendors / Suppliers	
AMANDA CORPORATION	6205 OLD KEENE MILL CT STE 100		SPRINGFIELD	VA	22152	12/21/2022	\$37,730.15	Vendors / Suppliers	
AMANDA CORPORATION	6205 OLD KEENE MILL CT STE 100		SPRINGFIELD	VA	22152	1/25/2023	\$25,000.00	Vendors / Suppliers	
AMAZON CAPITAL SERVICES	PO BOX 035184		SEATTLE	WA	98124	1/31/2023	\$94,781.12	Services	
Amazon Capital Services, Inc.	PO BOX 035184		Seattle	WA	98124	11/18/2022	\$7,895.22	Vendors / Suppliers	
Amazon Capital Services, Inc.	PO BOX 035184		Seattle	WA	98124	1/6/2023	-\$71,667.53	Vendors / Suppliers	
Amazon Capital Services, Inc.	PO BOX 035184		Seattle	WA	98124	1/6/2023	\$71,026.46	Vendors / Suppliers	
Amazon Capital Services, Inc.	PO BOX 035184		Seattle	WA	98124	1/6/2023	\$71,667.53	Vendors / Suppliers	
Amazon Capital Services, Inc.	PO BOX 035184		Seattle	WA	98124	1/13/2023	\$11,150.16	Vendors / Suppliers	
Amazon Capital Services, Inc.	PO BOX 035184		Seattle	WA	98124	1/23/2023	\$18,935.67	Vendors / Suppliers	
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	11/4/2022	\$215.65	Utilities	
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	11/4/2022	\$295.38	Utilities	
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	11/8/2022	\$175.00	Utilities	
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	11/8/2022	\$277.53	Utilities	

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	11/8/2022	\$2,312.04	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	11/8/2022	\$2,375.41	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	11/22/2022	\$168.72	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	11/22/2022	\$211.29	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	12/1/2022	\$772.19	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	12/7/2022	\$175.95	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	12/15/2022	\$243.88	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	12/21/2022	\$165.63	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	12/21/2022	\$189.12	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	12/21/2022	\$852.57	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	12/29/2022	\$192.88	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	12/29/2022	\$203.34	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	1/6/2023	\$172.60	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	1/13/2023	\$225.91	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	1/20/2023	\$166.18	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	1/20/2023	\$193.10	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	1/25/2023	\$159.19	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	1/25/2023	\$175.08	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	1/25/2023	\$201.03	Utilities
AMERICAN ELECTRIC POWER	PO BOX 371496		PITTSBURGH	PA	15250-7496	1/25/2023	\$2,085.88	Utilities
AMERICAN FIBERTECH	DBA INDUSTRIAL PALLET CORP		CLARKS HILL	IN	47930	11/4/2022	\$18,614.72	Vendors / Suppliers
AMERICAN FIBERTECH	DBA INDUSTRIAL PALLET CORP		CLARKS HILL	IN	47930	11/22/2022	\$9,307.36	Vendors / Suppliers
AMERICAN FIBERTECH	DBA INDUSTRIAL PALLET CORP		CLARKS HILL	IN	47930	12/21/2022	\$9,307.36	Vendors / Suppliers
AMERICAN FIBERTECH	DBA INDUSTRIAL PALLET CORP		CLARKS HILL	IN	47930	12/29/2022	\$9,307.36	Vendors / Suppliers
AMERICAN FIBERTECH	DBA INDUSTRIAL PALLET CORP		CLARKS HILL	IN	47930	1/13/2023	\$9,307.36	Vendors / Suppliers
AMERICAN GREASE STICK COMPANY	P.O. Box 772043		Detroit	MI	48277-2043	11/4/2022	\$6,988.88	Vendors / Suppliers
AMERICAN GREASE STICK COMPANY	P.O. Box 772043		Detroit	MI	48277-2043	11/18/2022	\$3,980.48	Vendors / Suppliers
AMERICAN GREASE STICK COMPANY	P.O. Box 772043		Detroit	MI	48277-2043	12/16/2022	\$21,606.03	Vendors / Suppliers
AMERICAN GREASE STICK COMPANY	P.O. Box 772043		Detroit	MI	48277-2043	1/13/2023	\$8,441.78	Vendors / Suppliers
AMERICAN TIRE DISTRIBUTORS	12200 HERBERT WAYNE COURT		HUNTERVILLE	NC	28070-1949	11/10/2022	\$100,359.91	Vendors / Suppliers
AMERICAN TIRE DISTRIBUTORS	12200 HERBERT WAYNE COURT		HUNTERVILLE	NC	28070-1949	11/18/2022	\$484,982.47	Vendors / Suppliers
AMERICAN TIRE DISTRIBUTORS	12200 HERBERT WAYNE COURT		HUNTERVILLE	NC	28070-1949	12/28/2022	\$16,846.03	Vendors / Suppliers
AMERICAN TIRE DISTRIBUTORS	12200 HERBERT WAYNE COURT		HUNTERVILLE	NC	28070-1949	1/13/2023	\$25,365.23	Vendors / Suppliers
AMERICAN TIRE DISTRIBUTORS	12200 HERBERT WAYNE COURT		HUNTERVILLE	NC	28070-1949	1/23/2023	\$30,618.44	Vendors / Suppliers
AMG Properties, Inc	1430 S Dixie Hwy, Ste 309		Miami	FL	33146	12/1/2022	\$66,019.76	Lease
AMG Properties, Inc	1430 S Dixie Hwy, Ste 309		Miami	FL	33146	12/21/2022	\$67,060.31	Lease
AMG Properties, Inc	1430 S Dixie Hwy, Ste 309		Miami	FL	33146	1/25/2023	\$67,060.31	Lease
AMS AUTOMOTIVE INC	PO Box 790379		St. Louis	MO	63179-0379	11/18/2022	\$138,440.40	Vendors / Suppliers
AMS AUTOMOTIVE INC	PO Box 790379		St. Louis	MO	63179-0379	12/22/2022	\$17,161.75	Vendors / Suppliers
AMS AUTOMOTIVE INC	PO Box 790379		St. Louis	MO	63179-0379	1/13/2023	\$41,273.72	Vendors / Suppliers
ANCHOR INDUSTRIES INC	PO BOX 6112		HERMITAGE	PA	16148	11/4/2022	\$4,703.80	Vendors / Suppliers
ANCHOR INDUSTRIES INC	PO BOX 6112		HERMITAGE	PA	16148	11/10/2022	\$7,060.31	Vendors / Suppliers
ANCHOR INDUSTRIES INC	PO BOX 6112		HERMITAGE	PA	16148	11/18/2022	\$17,509.55	Vendors / Suppliers
ANCHOR INDUSTRIES INC	PO BOX 6112		HERMITAGE	PA	16148	11/23/2022	\$14,223.10	Vendors / Suppliers
ANCHOR INDUSTRIES INC	PO BOX 6112		HERMITAGE	PA	16148	12/2/2022	\$4,044.25	Vendors / Suppliers
ANCHOR INDUSTRIES INC	PO BOX 6112		HERMITAGE	PA	16148	12/22/2022	\$18,994.99	Vendors / Suppliers
ANCHOR INDUSTRIES INC	PO BOX 6112		HERMITAGE	PA	16148	1/13/2023	\$21,211.96	Vendors / Suppliers
ANCHOR INDUSTRIES INC	PO BOX 6112		HERMITAGE	PA	16148	1/20/2023	\$2,082.70	Vendors / Suppliers
ANDY HICKS	113 JUMPING LAUREL ST		SAN MARCOS	TX	78666	12/1/2022	\$27,656.00	Consulting Services
ANDY HICKS	113 JUMPING LAUREL ST		SAN MARCOS	TX	78666	12/15/2022	\$25,000.00	Consulting Services

In re: IEH Auto Parts LLC

Case No. 23-90057

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ANDY HICKS	113 JUMPING LAUREL ST		SAN MARCOS TX	78666		1/6/2023	\$7,226.07	Consulting Services
ANDY HICKS	113 JUMPING LAUREL ST		SAN MARCOS TX	78666		1/25/2023	\$7,570.60	Consulting Services
ANDY HICKS	113 JUMPING LAUREL ST		SAN MARCOS TX	78666		1/27/2023	\$50,453.59	Consulting Services
ANSELL HEATHCARE PRODUCTS LLC.	DEPT. CH 17373		PALATINE IL	60055-7373		11/18/2022	\$5,953.00	Vendors / Suppliers
ANSELL HEATHCARE PRODUCTS LLC.	DEPT. CH 17373		PALATINE IL	60055-7373		12/16/2022	\$50,036.10	Vendors / Suppliers
ANSELL HEATHCARE PRODUCTS LLC.	DEPT. CH 17373		PALATINE IL	60055-7373		12/22/2022	\$10,020.36	Vendors / Suppliers
AP ACQUISITION COMPANY CLARK LLC	112 TOWNPARK DR NW	SUITE 300	KENNESAW GA	30144		1/31/2023	\$50,000.00	Services
AQUIA REALTY, INC.	PO BOX 201		STAFFORD VA	22555		12/1/2022	\$3,333.33	Lease
AQUIA REALTY, INC.	PO BOX 201		STAFFORD VA	22555		12/15/2022	\$1,940.00	Lease
AQUIA REALTY, INC.	PO BOX 201		STAFFORD VA	22555		12/21/2022	\$3,333.33	Lease
AQUIA REALTY, INC.	PO BOX 201		STAFFORD VA	22555		12/21/2022	\$6,442.02	Lease
AQUIA REALTY, INC.	PO BOX 201		STAFFORD VA	22555		1/20/2023	\$2,948.23	Lease
ARGUS TALENT LLC	17399 SOUTH WILCREST DRIVE		HOUSTON TX	77099		11/4/2022	\$1,008.00	Vendors / Suppliers
ARGUS TALENT LLC	17399 SOUTH WILCREST DRIVE		HOUSTON TX	77099		11/8/2022	\$819.00	Vendors / Suppliers
ARGUS TALENT LLC	17399 SOUTH WILCREST DRIVE		HOUSTON TX	77099		11/17/2022	\$1,879.50	Vendors / Suppliers
ARGUS TALENT LLC	17399 SOUTH WILCREST DRIVE		HOUSTON TX	77099		11/22/2022	\$840.00	Vendors / Suppliers
ARGUS TALENT LLC	17399 SOUTH WILCREST DRIVE		HOUSTON TX	77099		12/1/2022	\$793.38	Vendors / Suppliers
ARGUS TALENT LLC	17399 SOUTH WILCREST DRIVE		HOUSTON TX	77099		12/7/2022	\$1,117.83	Vendors / Suppliers
ARGUS TALENT LLC	17399 SOUTH WILCREST DRIVE		HOUSTON TX	77099		12/15/2022	\$3,311.70	Vendors / Suppliers
ARGUS TALENT LLC	17399 SOUTH WILCREST DRIVE		HOUSTON TX	77099		12/21/2022	\$2,744.70	Vendors / Suppliers
ARGUS TALENT LLC	17399 SOUTH WILCREST DRIVE		HOUSTON TX	77099		12/30/2022	\$200.13	Vendors / Suppliers
ARGUS TALENT LLC	17399 SOUTH WILCREST DRIVE		HOUSTON TX	77099		1/6/2023	\$2,294.04	Vendors / Suppliers
ASHER DEVELOPMENT LLC	PO BOX 310		DORSET VA	05251		12/1/2022	\$12,321.47	Vendors / Suppliers
ASHER DEVELOPMENT LLC	PO BOX 310		DORSET VA	05251		12/21/2022	\$15,807.20	Vendors / Suppliers
ASHER DEVELOPMENT LLC	PO BOX 310		DORSET VA	05251		1/13/2023	\$3,485.73	Vendors / Suppliers
ASHER DEVELOPMENT LLC	PO BOX 310		DORSET VA	05251		1/20/2023	\$7,762.35	Vendors / Suppliers
ASHER DEVELOPMENT LLC	PO BOX 310		DORSET VA	05251		1/25/2023	\$15,807.20	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		11/22/2022	\$22,413.02	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		12/1/2022	\$1,504.28	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		12/1/2022	\$3,362.81	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		12/1/2022	\$9,962.01	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		12/1/2022	\$21,787.03	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		12/15/2022	\$1,504.28	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		12/15/2022	\$3,362.81	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		12/15/2022	\$10,751.38	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		12/15/2022	\$18,065.92	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		1/25/2023	\$622.44	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		1/25/2023	\$673.65	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		1/25/2023	\$737.31	Vendors / Suppliers
AT AND T	PO BOX 5019		CAROL STREAM IL	60197-5019		1/25/2023	\$22,071.57	Vendors / Suppliers
ATHENS LAND COMPANY LLC	PO BOX 13470		RICHMOND VA	23225		12/1/2022	\$7,092.19	Vendors / Suppliers
ATHENS LAND COMPANY LLC	PO BOX 13470		RICHMOND VA	23225		12/15/2022	\$1,661.46	Vendors / Suppliers
ATHENS LAND COMPANY LLC	PO BOX 13470		RICHMOND VA	23225		12/21/2022	\$3,382.01	Vendors / Suppliers
ATHENS LAND COMPANY LLC	PO BOX 13470		RICHMOND VA	23225		12/21/2022	\$7,092.19	Vendors / Suppliers
ATHENS LAND COMPANY LLC	PO BOX 13470		RICHMOND VA	23225		1/20/2023	\$2,121.54	Vendors / Suppliers
ATK NORTH AMERICA	1102 W. N. CARRIER PKWY		GRAND PRAIRIE TX	75050		11/4/2022	\$2,739.00	Vendors / Suppliers
ATK NORTH AMERICA	1102 W. N. CARRIER PKWY		GRAND PRAIRIE TX	75050		11/18/2022	\$14,649.74	Vendors / Suppliers
ATK NORTH AMERICA	1102 W. N. CARRIER PKWY		GRAND PRAIRIE TX	75050		12/23/2022	\$3,737.69	Vendors / Suppliers
ATK NORTH AMERICA	1102 W. N. CARRIER PKWY		GRAND PRAIRIE TX	75050		1/23/2023	\$2,471.22	Vendors / Suppliers
ATMOS ENERGY	PO BOX 630872		CINCINNATI OH	45263		11/4/2022	\$60.38	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

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Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	11/4/2022	\$64.65	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	11/4/2022	\$72.36	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	11/4/2022	\$90.60	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	11/4/2022	\$106.75	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	11/8/2022	\$61.60	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	11/17/2022	\$63.66	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	11/17/2022	\$215.17	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	11/22/2022	\$66.89	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	11/22/2022	\$73.89	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	11/22/2022	\$88.15	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/7/2022	\$96.57	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/7/2022	\$98.59	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/7/2022	\$287.20	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/15/2022	\$108.22	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/15/2022	\$161.25	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/15/2022	\$272.89	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/15/2022	\$335.36	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/21/2022	\$60.38	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/21/2022	\$64.65	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/21/2022	\$72.36	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/21/2022	\$461.32	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/21/2022	\$466.22	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	12/21/2022	\$1,055.88	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/6/2023	\$61.60	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/6/2023	\$101.81	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/6/2023	\$165.95	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/6/2023	\$195.29	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/6/2023	\$1,060.70	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/6/2023	\$2,790.45	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/20/2023	\$145.69	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/20/2023	\$779.29	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/20/2023	\$1,401.42	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/20/2023	\$1,416.82	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/20/2023	\$2,233.66	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/25/2023	\$61.60	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/25/2023	\$140.96	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/25/2023	\$370.66	Utilities
ATMOS ENERGY	PO BOX 630872		CINCINNATI	OH	45263	1/25/2023	\$1,432.98	Utilities
ATTLEBORO AREA INDUS MUSEUM	42 UNION STREET		ATTLEBORO	MA	02703	12/1/2022	\$2,310.00	Vendors / Suppliers
ATTLEBORO AREA INDUS MUSEUM	42 UNION STREET		ATTLEBORO	MA	02703	12/21/2022	\$5,529.39	Vendors / Suppliers
ATTLEBORO AREA INDUS MUSEUM	42 UNION STREET		ATTLEBORO	MA	02703	1/23/2023	\$922.78	Vendors / Suppliers
AUGEO INCENT LLC	2561 TERRITORIAL ROAD		ST PAUL	MN	55114	11/22/2022	\$9,643.61	Vendors / Suppliers
AUGEO INCENT LLC	2561 TERRITORIAL ROAD		ST PAUL	MN	55114	12/7/2022	\$5,410.01	Vendors / Suppliers
AUGEO INCENT LLC	2561 TERRITORIAL ROAD		ST PAUL	MN	55114	12/29/2022	\$6,374.02	Vendors / Suppliers
AUGEO INCENT LLC	2561 TERRITORIAL ROAD		ST PAUL	MN	55114	1/25/2023	\$7,144.30	Vendors / Suppliers
AUTEL	36 HARBOR PARK DRIVE		PORT WASHINGTON	NY	11050	11/4/2022	\$1,865.00	Vendors / Suppliers
AUTEL	36 HARBOR PARK DRIVE		PORT WASHINGTON	NY	11050	11/10/2022	\$5,844.25	Vendors / Suppliers
AUTEL	36 HARBOR PARK DRIVE		PORT WASHINGTON	NY	11050	11/18/2022	\$25,284.00	Vendors / Suppliers
AUTEL	36 HARBOR PARK DRIVE		PORT WASHINGTON	NY	11050	11/23/2022	\$6,252.00	Vendors / Suppliers
AUTEL	36 HARBOR PARK DRIVE		PORT WASHINGTON	NY	11050	12/2/2022	\$810.00	Vendors / Suppliers

In re: IEH Auto Parts LLC

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AUTEL	36 HARBOR PARK DRIVE		PORT WASHINGTON NY	11050		12/16/2022	\$13,102.00	Vendors / Suppliers
AUTEL	36 HARBOR PARK DRIVE		PORT WASHINGTON NY	11050		12/22/2022	\$245.00	Vendors / Suppliers
AUTEL	36 HARBOR PARK DRIVE		PORT WASHINGTON NY	11050		1/13/2023	\$7,360.55	Vendors / Suppliers
AUTEL	36 HARBOR PARK DRIVE		PORT WASHINGTON NY	11050		1/20/2023	\$10,087.39	Vendors / Suppliers
AUTOLINE PRODUCTS LTD	675 GOLSPIE ST		WINNIPEG	R2K 2V2	Canada	11/18/2022	\$15,070.91	Vendors / Suppliers
AUTOLINE PRODUCTS LTD	226 Osborne St N	Unit 100	Winnipeg	R3C 1V4	CA	11/18/2022	\$15,070.91	Vendor
Autologue Computer Systems	8452 Commonwealth		Buena Park CA	90621		11/22/2022	\$60,892.66	Vendors / Suppliers
Autologue Computer Systems	8452 Commonwealth		Buena Park CA	90621		12/1/2022	\$53,927.16	Vendors / Suppliers
Autologue Computer Systems	8452 Commonwealth		Buena Park CA	90621		12/7/2022	\$4,995.00	Vendors / Suppliers
Autologue Computer Systems	8452 Commonwealth		Buena Park CA	90621		12/15/2022	\$12,825.00	Vendors / Suppliers
Autologue Computer Systems	8452 Commonwealth		Buena Park CA	90621		12/21/2022	\$5,400.00	Vendors / Suppliers
Autologue Computer Systems	8452 Commonwealth		Buena Park CA	90621		1/6/2023	\$810.00	Vendors / Suppliers
AUTOMATION PERSONNEL SERVICES	PO BOX 936648		ATLANTA GA	31193-6648		11/4/2022	\$2,727.49	Vendors / Suppliers
AUTOMATION PERSONNEL SERVICES	PO BOX 936648		ATLANTA GA	31193-6648		11/17/2022	\$2,131.92	Vendors / Suppliers
AUTOMATION PERSONNEL SERVICES	PO BOX 936648		ATLANTA GA	31193-6648		11/22/2022	\$1,480.50	Vendors / Suppliers
AUTOMATION PERSONNEL SERVICES	PO BOX 936648		ATLANTA GA	31193-6648		12/1/2022	\$1,421.28	Vendors / Suppliers
AUTOMATION PERSONNEL SERVICES	PO BOX 936648		ATLANTA GA	31193-6648		12/7/2022	\$1,352.19	Vendors / Suppliers
AUTOMATION PERSONNEL SERVICES	PO BOX 936648		ATLANTA GA	31193-6648		12/15/2022	\$3,444.63	Vendors / Suppliers
AUTOMOTIVE SYSTEMS WAREHOUSE	PO BOX 269		WILDWOOD PA	15091		11/10/2022	\$15,020.27	Vendors / Suppliers
AUTOMOTIVE SYSTEMS WAREHOUSE	PO BOX 269		WILDWOOD PA	15091		11/18/2022	\$696.04	Vendors / Suppliers
AUVECO PRODUCTS	P O BOX 631376		CINCINNATI OH	45263-1376		11/18/2022	\$5,765.33	Vendors / Suppliers
AUVECO PRODUCTS	P O BOX 631376		CINCINNATI OH	45263-1376		11/23/2022	\$1,746.71	Vendors / Suppliers
AUVECO PRODUCTS	P O BOX 631376		CINCINNATI OH	45263-1376		12/2/2022	\$2,165.44	Vendors / Suppliers
AUVECO PRODUCTS	P O BOX 631376		CINCINNATI OH	45263-1376		1/23/2023	\$717.78	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		11/4/2022	\$244,583.93	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		11/8/2022	\$59,583.96	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		11/17/2022	\$11,625.00	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		11/22/2022	\$108,500.21	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		12/1/2022	\$94,087.72	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		12/7/2022	\$110,417.21	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		12/15/2022	\$16,896.47	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		12/21/2022	\$3,688.24	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		12/30/2022	\$13,598.99	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		1/13/2023	\$10,784.80	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		1/20/2023	\$10,509.80	Vendors / Suppliers
AV LOGISTICS LLC	1845 TOWN CENTER BLVD SUITE 650		FLEMING ISLAND FL	32003		1/25/2023	\$89,540.13	Vendors / Suppliers
Avalara, Inc	Dept CH 16781		Palatine IL	60055-6781		12/21/2022	\$75,705.00	Vendors / Suppliers
AVON TOWN PLAZA	PO Box 60883		Rochester NY	14606		12/1/2022	\$5,300.00	Lease
AVON TOWN PLAZA	PO Box 60883		Rochester NY	14606		12/21/2022	\$5,300.00	Lease
AWI HOLDINGS INC	440 KIRTLAND SW		GRAND RAPIDS MI	49507		11/18/2022	\$85,529.93	Vendors / Suppliers
AXALTA COATINGS SYSTEMS LLC	MAIL CODE 5584 PO BOX 105046		ATLANTA GA	30348-5046		11/10/2022	\$33,234.54	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
AXALTA COATINGS SYSTEMS LLC	MAIL CODE 5584 PO BOX 105046		ATLANTA	GA	30348-5046	11/18/2022	\$40,389.61	Vendors / Suppliers
AXALTA COATINGS SYSTEMS LLC	MAIL CODE 5584 PO BOX 105046		ATLANTA	GA	30348-5046	11/23/2022	\$6,923.30	Vendors / Suppliers
AXALTA COATINGS SYSTEMS LLC	MAIL CODE 5584 PO BOX 105046		ATLANTA	GA	30348-5046	12/16/2022	\$300,557.50	Vendors / Suppliers
AXALTA COATINGS SYSTEMS LLC	MAIL CODE 5584 PO BOX 105046		ATLANTA	GA	30348-5046	12/28/2022	\$314,553.38	Vendors / Suppliers
AXALTA COATINGS SYSTEMS LLC	MAIL CODE 5584 PO BOX 105046		ATLANTA	GA	30348-5046	1/13/2023	\$140,826.19	Vendors / Suppliers
AXALTA COATINGS SYSTEMS LLC	MAIL CODE 5584 PO BOX 105046		ATLANTA	GA	30348-5046	1/20/2023	\$526,540.26	Vendors / Suppliers
BALCONES MINERAL CORP.	PO DRAWER B		FLATONIA	TX	78941	11/18/2022	\$24,450.00	Vendors / Suppliers
BALCONES MINERAL CORP.	PO DRAWER B		FLATONIA	TX	78941	12/2/2022	\$4,890.00	Vendors / Suppliers
BAMBERGERS INC	122 SCHNEIDERS DRIVE		LEBANON	PA	17046	12/1/2022	\$3,397.00	Lease
BAMBERGERS INC	122 SCHNEIDERS DRIVE		LEBANON	PA	17046	12/21/2022	\$3,000.00	Lease
BAMBERGERS INC	122 SCHNEIDERS DRIVE		LEBANON	PA	17046	1/25/2023	\$3,732.00	Lease
BANE REALTY LLC	330 ROYCEFIELD ROAD BUILDING H		HILLSBOROUGH	NJ	08844	12/1/2022	\$7,653.33	Lease
BANE REALTY LLC	330 ROYCEFIELD ROAD BUILDING H		HILLSBOROUGH	NJ	08844	12/21/2022	\$7,653.33	Lease
BANE REALTY LLC	330 ROYCEFIELD ROAD BUILDING H		HILLSBOROUGH	NJ	08844	1/25/2023	\$7,653.33	Lease
BANKDIRECT CAPITAL FINANCE LLC	150 North Field Drive	Suite 190	Lake Forest	IL	60045	1/30/2023	\$239,853.40	Services
BANKDIRECT CAPITAL FINANCE LLC	150 North Field Drive	Suite 190	Lake Forest	IL	60045	1/31/2023	\$176,760.86	Services
BASF CORPORATION	29492 NETWORK PLACE		CHICAGO	IL	60673-1294	11/18/2022	\$61,685.82	Vendors / Suppliers
BATTERY SYSTEMS	12322 MONARCH STREET		GARDEN GROVE	CA	92841	11/4/2022	\$788,566.85	Vendors / Suppliers
BATTERY SYSTEMS	12322 MONARCH STREET		GARDEN GROVE	CA	92841	11/18/2022	\$16,926.61	Vendors / Suppliers
BATTERY-BIZ	1380 FLYNN RD		CAMARILLO	CA	93012	11/18/2022	\$68,209.89	Vendors / Suppliers
BATTERY-BIZ	1380 FLYNN RD		CAMARILLO	CA	93012	12/23/2022	\$22,267.61	Vendors / Suppliers
BAY CITY FORKLIFT, INC	5201 36TH AVENUE SOUTH		TAMPA	FL	33619	11/4/2022	\$924.77	Vendors / Suppliers
BAY CITY FORKLIFT, INC	5201 36TH AVENUE SOUTH		TAMPA	FL	33619	11/8/2022	\$2,874.24	Vendors / Suppliers
BAY CITY FORKLIFT, INC	5201 36TH AVENUE SOUTH		TAMPA	FL	33619	11/18/2022	-\$4,177.44	Vendors / Suppliers
BAY CITY FORKLIFT, INC	5201 36TH AVENUE SOUTH		TAMPA	FL	33619	11/18/2022	\$4,177.44	Vendors / Suppliers
BAY CITY FORKLIFT, INC	5201 36TH AVENUE SOUTH		TAMPA	FL	33619	11/22/2022	\$5,009.91	Vendors / Suppliers
BAY CITY FORKLIFT, INC	5201 36TH AVENUE SOUTH		TAMPA	FL	33619	12/7/2022	\$4,795.68	Vendors / Suppliers
BAY CITY FORKLIFT, INC	5201 36TH AVENUE SOUTH		TAMPA	FL	33619	12/21/2022	\$169.85	Vendors / Suppliers
BBB INDUSTRIES, LLC	PO BOX 935		BIRMINGHAM	AL	35201	12/16/2022	\$1,571,789.62	Vendors / Suppliers
BBB INDUSTRIES, LLC	PO BOX 935		BIRMINGHAM	AL	35201	12/30/2022	\$100,747.76	Vendors / Suppliers
BBB INDUSTRIES, LLC	PO BOX 935		BIRMINGHAM	AL	35201	12/30/2022	\$196,024.40	Vendors / Suppliers
BECK/ARNLEY	PO BOX 775901		CHICAGO	IL	60677-5901	11/18/2022	\$398,746.22	Vendors / Suppliers
BECK/ARNLEY	PO BOX 775901		CHICAGO	IL	60677-5901	11/30/2022	\$2,818.53	Vendors / Suppliers
BECK/ARNLEY	PO BOX 775901		CHICAGO	IL	60677-5901	1/23/2023	\$7,732.38	Vendors / Suppliers
BENDPAK INC	1645 E LEMONWOOD DRIVE		SANTA PAULA	CA	93060-9651	11/18/2022	\$71,168.68	Vendors / Suppliers
BENDPAK INC	1645 E LEMONWOOD DRIVE		SANTA PAULA	CA	93060-9651	1/13/2023	\$81.00	Vendors / Suppliers
BENDPAK INC	1645 E LEMONWOOD DRIVE		SANTA PAULA	CA	93060-9651	1/23/2023	\$399.26	Vendors / Suppliers
BERKEBILE OIL CO. INC.	PO BOX 715		SOMERSET	PA	15501	11/23/2022	\$35,919.20	Vendors / Suppliers
BERKEBILE OIL CO. INC.	PO BOX 715		SOMERSET	PA	15501	12/22/2022	\$9,774.51	Vendors / Suppliers
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	11/4/2022	\$58.24	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	11/4/2022	\$121.58	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	11/4/2022	\$123.40	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	11/4/2022	\$213.80	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	11/4/2022	\$234.20	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	11/4/2022	\$301.34	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	11/4/2022	\$314.01	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	11/4/2022	\$372.37	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	11/8/2022	\$281.09	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	11/8/2022	\$285.39	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/7/2022	\$199.05	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/7/2022	\$275.37	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/7/2022	\$370.96	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/15/2022	\$79.73	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/15/2022	\$113.14	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/15/2022	\$200.51	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/15/2022	\$250.74	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/15/2022	\$261.17	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/15/2022	\$321.63	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/21/2022	\$30.33	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/21/2022	\$58.24	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/21/2022	\$172.95	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/21/2022	\$332.37	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	12/21/2022	\$456.59	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/6/2023	\$262.06	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/6/2023	\$274.43	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/6/2023	\$469.05	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/6/2023	\$897.20	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/20/2023	\$75.76	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/20/2023	\$115.18	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/20/2023	\$246.94	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/20/2023	\$634.91	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/20/2023	\$724.67	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/20/2023	\$1,027.87	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/20/2023	\$1,085.38	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/25/2023	\$74.02	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/25/2023	\$120.55	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/25/2023	\$251.68	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/25/2023	\$256.81	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/25/2023	\$257.70	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/25/2023	\$957.83	Utilities
BGE	PO BOX 13070		PHILADELPHIA	PA	19101-3070	1/25/2023	\$1,530.29	Utilities
BLASTER CORPORATION	8500 Sweet Valley Drive		Valley View	OH	44125	11/18/2022	\$26,085.63	Vendors / Suppliers
BLASTER CORPORATION	8500 Sweet Valley Drive		Valley View	OH	44125	12/22/2022	\$26,324.56	Vendors / Suppliers
BLASTER CORPORATION	8500 Sweet Valley Drive		Valley View	OH	44125	1/23/2023	\$43,945.57	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	11/4/2022	\$193,740.10	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	11/16/2022	\$233,497.03	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	11/18/2022	\$287,642.46	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	11/23/2022	\$497,139.72	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	12/6/2022	-\$193,740.10	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	12/6/2022	\$193,740.10	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	12/8/2022	\$208,028.80	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	12/16/2022	\$326,142.78	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	12/22/2022	\$356,482.36	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	12/30/2022	\$244,717.24	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	1/6/2023	\$181,389.81	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	1/13/2023	\$95,431.40	Vendors / Suppliers
BLUE CROSS AND BLUE SHIELD	450 RIVERCHASE PARKWAY EAST		BIRMINGHAM	AL	35244	1/26/2023	\$490,338.79	Vendors / Suppliers
BLUE STREAK AMERICA	24546 Network Place		Chicago	IL	60673-1245	11/18/2022	\$24,797.23	Vendors / Suppliers
BLUEWAVE TECHNOLOGY GROUP LLC	1719 STATE ROUTE 10, EAST		PARSIPPANY	NJ	07054-4507	11/4/2022	\$11,340.00	Vendors / Suppliers
BLUEWAVE TECHNOLOGY GROUP LLC	1719 STATE ROUTE 10, EAST		PARSIPPANY	NJ	07054-4507	11/17/2022	\$8,167.50	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
BLUEWAVE TECHNOLOGY GROUP LLC	1719 STATE ROUTE 10, EAST		PARSIPPANY	NJ	07054-4507	12/21/2022	\$8,977.50	Vendors / Suppliers
BLUEWAVE TECHNOLOGY GROUP LLC	1719 STATE ROUTE 10, EAST		PARSIPPANY	NJ	07054-4507	1/20/2023	\$10,597.50	Vendors / Suppliers
Blumenthal Brands Integrated	600 Radiator Road		Indian Trail	NC	28709	11/18/2022	\$17,465.68	Vendors / Suppliers
BMC Software, Inc	PO BOX 301165		DALLAS	TX	75303-1165	11/22/2022	\$18,900.00	Vendors / Suppliers
BP LUBRICANTS USA INC	12276 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	11/18/2022	\$13,066.68	Vendors / Suppliers
BP LUBRICANTS USA INC	12276 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	12/22/2022	\$12,094.13	Vendors / Suppliers
Braga Ventures Three, LLC	132 Washington Street		Gloucester	MA	01930	12/1/2022	\$8,395.00	Vendors / Suppliers
Braga Ventures Three, LLC	132 Washington Street		Gloucester	MA	01930	12/21/2022	\$8,395.00	Vendors / Suppliers
BRIAN S MONTGOMERY	76 BROADVIEW AVE		WARRENTON	VA	20186-2301	12/1/2022	\$5,452.49	Lease
BRIAN S MONTGOMERY	76 BROADVIEW AVE		WARRENTON	VA	20186-2301	12/21/2022	\$5,452.49	Lease
BRINKS INC IL	7373 SOLUTIONS CENTER		CHICAGO	IL	60677-7003	11/4/2022	\$4,161.19	Vendors / Suppliers
BRINKS INC IL	7373 SOLUTIONS CENTER		CHICAGO	IL	60677-7003	12/21/2022	\$4,539.34	Vendors / Suppliers
BRINKS INC IL	7373 SOLUTIONS CENTER		CHICAGO	IL	60677-7003	12/29/2022	\$4,867.68	Vendors / Suppliers
BROADWAY CANAL-5	599 CANAL STREET, 6 WEST		LAWRENCE	MA	01840	12/1/2022	\$10,671.69	Vendors / Suppliers
BROADWAY CANAL-5	599 CANAL STREET, 6 WEST		LAWRENCE	MA	01840	12/21/2022	\$10,671.69	Vendors / Suppliers
BROADWAY CANAL-5	599 CANAL STREET, 6 WEST		LAWRENCE	MA	01840	1/25/2023	\$10,671.69	Vendors / Suppliers
BROWN RUDNICK LLP	P.O. BOX 52257		BOSTON	MA	02205	11/4/2022	\$1,719.27	Vendors / Suppliers
BROWN RUDNICK LLP	P.O. BOX 52257		BOSTON	MA	02205	11/17/2022	\$4,083.54	Vendors / Suppliers
BROWN RUDNICK LLP	P.O. BOX 52257		BOSTON	MA	02205	11/22/2022	\$13,269.42	Vendors / Suppliers
BROWN RUDNICK LLP	P.O. BOX 52257		BOSTON	MA	02205	12/7/2022	\$3,146.08	Vendors / Suppliers
BROWN RUDNICK LLP	P.O. BOX 52257		BOSTON	MA	02205	12/15/2022	\$17,626.34	Vendors / Suppliers
BUZZ OATES EL PASO LLC	555 CAPITOL MALL NINTH FLOOR		SACRAMENTO	CA	95814	12/1/2022	\$18,119.83	Vendors / Suppliers
BUZZ OATES EL PASO LLC	555 CAPITOL MALL NINTH FLOOR		SACRAMENTO	CA	95814	12/21/2022	\$9,936.68	Vendors / Suppliers
BUZZ OATES EL PASO LLC	555 CAPITOL MALL NINTH FLOOR		SACRAMENTO	CA	95814	1/25/2023	\$24,767.82	Vendors / Suppliers
BYZANTINE OF PENNSYLVANIA L P	PO BOX 1567		BEAVER FALLS	PA	15010	12/1/2022	\$4,916.67	Vendors / Suppliers
BYZANTINE OF PENNSYLVANIA L P	PO BOX 1567		BEAVER FALLS	PA	15010	12/21/2022	\$4,916.67	Vendors / Suppliers
C.H. ROBINSON INTERNATIONAL INC	14701 CHARLSON ROAD SUITE 1400		EDEN PRAIRIE	MN	55347	11/17/2022	\$1,859,608.06	Vendors / Suppliers
C.H. ROBINSON INTERNATIONAL INC	14701 CHARLSON ROAD SUITE 1400		EDEN PRAIRIE	MN	55347	11/22/2022	\$453,029.28	Vendors / Suppliers
C.H. ROBINSON INTERNATIONAL INC	14701 CHARLSON ROAD SUITE 1400		EDEN PRAIRIE	MN	55347	12/1/2022	\$280,481.28	Vendors / Suppliers
C.H. ROBINSON INTERNATIONAL INC	14701 CHARLSON ROAD SUITE 1400		EDEN PRAIRIE	MN	55347	12/15/2022	\$225,200.05	Vendors / Suppliers
C.H. ROBINSON INTERNATIONAL INC	14701 CHARLSON ROAD SUITE 1400		EDEN PRAIRIE	MN	55347	12/21/2022	\$89,283.00	Vendors / Suppliers
C.H. ROBINSON INTERNATIONAL INC	14701 CHARLSON ROAD SUITE 1400		EDEN PRAIRIE	MN	55347	12/30/2022	\$709,640.74	Vendors / Suppliers
C.H. ROBINSON INTERNATIONAL INC	14701 CHARLSON ROAD SUITE 1400		EDEN PRAIRIE	MN	55347	1/13/2023	\$186,518.37	Vendors / Suppliers
C.H. ROBINSON INTERNATIONAL INC	14701 CHARLSON ROAD SUITE 1400		EDEN PRAIRIE	MN	55347	1/20/2023	\$120,225.10	Vendors / Suppliers
C.H. ROBINSON INTERNATIONAL INC	14701 CHARLSON ROAD SUITE 1400		EDEN PRAIRIE	MN	55347	1/25/2023	\$102,106.90	Vendors / Suppliers
C.H. ROBINSON INTERNATIONAL INC	14701 CHARLSON ROAD SUITE 1400		EDEN PRAIRIE	MN	55347	1/31/2023	\$9,454.40	Vendors / Suppliers
CAM INVESTMENTS 351 LLC	PO BOX 24710		LOS ANGELES	CA	90024	12/1/2022	\$14,210.18	Lease
CAM INVESTMENTS 351 LLC	PO BOX 24710		LOS ANGELES	CA	90024	1/20/2023	\$14,319.27	Lease
CAMEROTA TRUCK PARTS	245 Shaker rd		ENFIELD	CT	06083	11/18/2022	\$11,385.00	Vendors / Suppliers
CAP PROPERTIES 123, LLC	1 DALTON STREET, APT #3502		BOSTON	MA	02115	12/1/2022	\$21,188.00	Lease
CAP PROPERTIES 123, LLC	1 DALTON STREET, APT #3502		BOSTON	MA	02115	12/21/2022	\$21,188.00	Lease
CAP PROPERTIES MILFORD LLC	1 DALTON STREET, APT#3502		BOSTON	MA	02115	12/1/2022	\$38,729.00	Lease
CAP PROPERTIES MILFORD LLC	1 DALTON STREET, APT#3502		BOSTON	MA	02115	12/21/2022	\$38,729.00	Lease
CAP PROPERTIES SOUTHBRIDGE LLC	1 DALTON STREET, APT #3502		BOSTON	MA	02115	12/1/2022	\$8,775.00	Lease
CAP PROPERTIES SOUTHBRIDGE LLC	1 DALTON STREET, APT #3502		BOSTON	MA	02115	12/21/2022	\$8,775.00	Lease
CAPE 108, LLC	44710 CAPE CT#136		ASBURN	VA	20147	12/1/2022	\$3,877.79	Vendors / Suppliers
CAPE 108, LLC	44710 CAPE CT#136		ASBURN	VA	20147	12/21/2022	\$3,877.79	Vendors / Suppliers
CAPITAL MANAGEMENT SYSTEMS LLC	11781 CHAMONIX RD		TRUCKEE	CA	96161	12/1/2022	\$61,000.00	Vendors / Suppliers
CAPITAL MANAGEMENT SYSTEMS LLC	11781 CHAMONIX RD		TRUCKEE	CA	96161	12/21/2022	\$61,000.00	Vendors / Suppliers
CAPITAL MANAGEMENT SYSTEMS LLC	11781 CHAMONIX RD		TRUCKEE	CA	96161	1/25/2023	\$61,000.00	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)	
CAPRIOTTO REALTY & LEASING INC	5456 ABEL ROAD		HAMBURG	NY	14075		11/22/2022	-\$8,730.00	Lease
CAPRIOTTO REALTY & LEASING INC	5456 ABEL ROAD		HAMBURG	NY	14075		11/22/2022	\$8,730.00	Lease
CAPRIOTTO REALTY & LEASING INC	5456 ABEL ROAD		HAMBURG	NY	14075		12/1/2022	\$8,730.00	Lease
CAPRIOTTO REALTY & LEASING INC	5456 ABEL ROAD		HAMBURG	NY	14075		12/1/2022	\$8,730.00	Lease
CAPRIOTTO REALTY & LEASING INC	5456 ABEL ROAD		HAMBURG	NY	14075		12/21/2022	\$8,730.00	Lease
CARBERRY6, LLC	37 KING WILLIAM ROAD		LENOX	MA	01240		12/1/2022	\$8,564.67	Lease
CARBERRY6, LLC	37 KING WILLIAM ROAD		LENOX	MA	01240		12/21/2022	\$8,564.67	Lease
CARBERRY6, LLC	37 KING WILLIAM ROAD		LENOX	MA	01240		1/25/2023	\$8,564.67	Lease
CARDONE INC	5501 WHITAKER AVENUE		PHILADELPHIA	PA	19124-1799		11/10/2022	\$47,110.21	Vendors / Suppliers
CARDONE INC	5501 WHITAKER AVENUE		PHILADELPHIA	PA	19124-1799		11/18/2022	\$911.08	Vendors / Suppliers
CARDONE INC	5501 WHITAKER AVENUE		PHILADELPHIA	PA	19124-1799		12/22/2022	\$1,658.88	Vendors / Suppliers
CARDONE INC	5501 WHITAKER AVENUE		PHILADELPHIA	PA	19124-1799		1/13/2023	\$9,513.55	Vendors / Suppliers
CARDONE INC	5501 WHITAKER AVENUE		PHILADELPHIA	PA	19124-1799		1/23/2023	\$8,304.56	Vendors / Suppliers
CARS TRAINING NETWORK INC	350 MARWOOD DRIVE		OSHAWA		L1H 8B4	Canada	12/1/2022	\$16,666.66	Vendors / Suppliers
CARS TRAINING NETWORK INC	350 MARWOOD DRIVE		OSHAWA		L1H 8B4	Canada	12/21/2022	\$8,333.33	Vendors / Suppliers
CCLR LTD	19572 SANDCASTLE DRIVE		SPICEWOOD	TX	78669		12/1/2022	\$4,379.00	Vendors / Suppliers
CCLR LTD	19572 SANDCASTLE DRIVE		SPICEWOOD	TX	78669		12/21/2022	\$4,379.00	Vendors / Suppliers
CELLCO PARTNERSHIP	PO BOX 16810		NEWARK	NJ	07101-6810		11/22/2022	\$10,288.32	Vendors / Suppliers
CELLCO PARTNERSHIP	PO BOX 16810		NEWARK	NJ	07101-6810		1/23/2023	\$16,828.33	Vendors / Suppliers
CHALLENGER LIFTS, INC.	28872 Network Place		Chicago	IL	60673-1288		12/2/2022	\$21,314.67	Vendors / Suppliers
CHALLENGER LIFTS, INC.	28872 Network Place		Chicago	IL	60673-1288		12/22/2022	\$11,062.70	Vendors / Suppliers
CHAMPION LABORATORIES, INC.	PO BOX 208849		DALLAS	TX	75320-8849		11/10/2022	\$21,706.10	Vendors / Suppliers
CHAMPION LABORATORIES, INC.	PO BOX 208849		DALLAS	TX	75320-8849		11/18/2022	\$803.12	Vendors / Suppliers
CHAMPION LABORATORIES, INC.	PO BOX 208849		DALLAS	TX	75320-8849		12/23/2022	\$803.76	Vendors / Suppliers
CHAMPION LABORATORIES, INC.	PO BOX 208849		DALLAS	TX	75320-8849		1/13/2023	\$9,538.30	Vendors / Suppliers
CHEMSPEC USA, LLC	9287 SMUCKERS ROAD		ORRVILLE	OH	44667		11/18/2022	\$1,231.59	Vendors / Suppliers
CHEMSPEC USA, LLC	9287 SMUCKERS ROAD		ORRVILLE	OH	44667		12/2/2022	\$4,635.84	Vendors / Suppliers
CHEMSPEC USA, LLC	9287 SMUCKERS ROAD		ORRVILLE	OH	44667		12/9/2022	\$5,455.77	Vendors / Suppliers
CHEMSPEC USA, LLC	9287 SMUCKERS ROAD		ORRVILLE	OH	44667		1/13/2023	\$10,900.75	Vendors / Suppliers
CHEMSPEC USA, LLC	9287 SMUCKERS ROAD		ORRVILLE	OH	44667		1/23/2023	\$3,651.40	Vendors / Suppliers
Chevrolet of Jersey City	905 COMMUNIPAW AVE		JERSEY CITY	NJ	07304		11/4/2022	\$9,181.74	Vendors / Suppliers
CHEVRON PRODUCTS COMPANY	PO BOX 730348		DALLAS	TX	75373-0348		11/18/2022	\$17,973.50	Vendors / Suppliers
CIMA NETWORK INC	121 NEW BRITAIN BLVD		CHALFONT	PA	18914		1/6/2023	\$8,865.23	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		11/4/2022	\$2,604.84	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		11/8/2022	\$642.90	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		11/17/2022	\$2,735.76	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		11/22/2022	\$655.12	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		12/1/2022	\$2,617.14	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		12/7/2022	\$1,064.16	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		12/15/2022	\$2,823.77	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		12/21/2022	\$4,835.70	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		12/30/2022	\$1,972.03	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		1/6/2023	\$2,369.33	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		1/13/2023	\$774.62	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		1/20/2023	\$907.43	Vendors / Suppliers
CINTAS CORPORATION	PO BOX 88005		CHICAGO	IL	60680-1005		1/25/2023	\$746.68	Vendors / Suppliers
CINTAS CORPORATION 2	97627 EAGLE WAY		CHICAGO	IL	60678		11/4/2022	\$5,109.58	Vendors / Suppliers
CINTAS CORPORATION 2	97627 EAGLE WAY		CHICAGO	IL	60678		11/22/2022	\$2,607.45	Vendors / Suppliers
CINTAS CORPORATION 2	97627 EAGLE WAY		CHICAGO	IL	60678		11/23/2022	-\$3,972.82	Vendors / Suppliers
CINTAS CORPORATION 2	97627 EAGLE WAY		CHICAGO	IL	60678		11/23/2022	\$3,972.82	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
CINTAS CORPORATION 2	97627 EAGLE WAY		CHICAGO	IL	60678	12/1/2022	\$3,972.82	Vendors / Suppliers
CINTAS CORPORATION 2	97627 EAGLE WAY		CHICAGO	IL	60678	12/30/2022	\$538.18	Vendors / Suppliers
CINTAS CORPORATION 2	97627 EAGLE WAY		CHICAGO	IL	60678	1/25/2023	\$56,499.19	Vendors / Suppliers
CIT Group/Commercial Serv Inc	PO Box 1036		Charlotte	NC	28201-1036	11/18/2022	\$159,395.80	Vendors / Suppliers
CIT Group/Commercial Serv Inc	PO Box 1036		Charlotte	NC	28201-1036	12/9/2022	\$54,494.69	Vendors / Suppliers
CIT Group/Commercial Serv Inc	PO Box 1036		Charlotte	NC	28201-1036	1/13/2023	\$267,357.17	Vendors / Suppliers
CITGO PETROLEUM CORPORATION	Department #41259, PO Box 650823		DALLAS	TX	75265	11/18/2022	\$3,746.53	Vendors / Suppliers
CITGO PETROLEUM CORPORATION	Department #41259, PO Box 650823		DALLAS	TX	75265	12/19/2022	\$62,904.61	Vendors / Suppliers
CITGO PETROLEUM CORPORATION	Department #41259, PO Box 650823		DALLAS	TX	75265	12/22/2022	\$62,904.61	Vendors / Suppliers
CITICOURIERS INTERNATIONAL INC	P.O. BOX 130377		HOUSTON	TX	77219	11/4/2022	\$4,277.81	Vendors / Suppliers
CITICOURIERS INTERNATIONAL INC	P.O. BOX 130377		HOUSTON	TX	77219	11/17/2022	\$2,125.50	Vendors / Suppliers
CITICOURIERS INTERNATIONAL INC	P.O. BOX 130377		HOUSTON	TX	77219	11/22/2022	\$4,212.00	Vendors / Suppliers
CITICOURIERS INTERNATIONAL INC	P.O. BOX 130377		HOUSTON	TX	77219	12/1/2022	\$2,106.00	Vendors / Suppliers
CITICOURIERS INTERNATIONAL INC	P.O. BOX 130377		HOUSTON	TX	77219	12/15/2022	\$3,759.60	Vendors / Suppliers
CITICOURIERS INTERNATIONAL INC	P.O. BOX 130377		HOUSTON	TX	77219	12/21/2022	\$4,153.50	Vendors / Suppliers
CITICOURIERS INTERNATIONAL INC	P.O. BOX 130377		HOUSTON	TX	77219	12/29/2022	\$2,028.00	Vendors / Suppliers
CITICOURIERS INTERNATIONAL INC	P.O. BOX 130377		HOUSTON	TX	77219	1/6/2023	\$4,036.50	Vendors / Suppliers
CITICOURIERS INTERNATIONAL INC	P.O. BOX 130377		HOUSTON	TX	77219	1/25/2023	\$4,048.59	Vendors / Suppliers
Clarios, LLC	4246 SOLUTIONS CENTER		CHICAGO	IL	60677-4002	11/18/2022	\$6,046.70	Vendors / Suppliers
Clarios, LLC	4246 SOLUTIONS CENTER		CHICAGO	IL	60677-4002	12/2/2022	\$1,349.24	Vendors / Suppliers
Clarios, LLC	4246 SOLUTIONS CENTER		CHICAGO	IL	60677-4002	12/9/2022	\$25,741.86	Vendors / Suppliers
Clarios, LLC	4246 SOLUTIONS CENTER		CHICAGO	IL	60677-4002	12/22/2022	\$473,906.55	Vendors / Suppliers
CLARIT REALTY LTD	9040 TOWN CENTER PKWY		LAKEWOOD RANCH	FL	34202	12/1/2022	\$227,478.04	Lease
CLARIT REALTY LTD	9040 TOWN CENTER PKWY		LAKEWOOD RANCH	FL	34202	12/21/2022	\$227,478.04	Lease
CLARIT REALTY LTD	9040 TOWN CENTER PKWY		LAKEWOOD RANCH	FL	34202	1/20/2023	\$1,521.72	Lease
CLARIT REALTY LTD	9040 TOWN CENTER PKWY		LAKEWOOD RANCH	FL	34202	1/25/2023	\$227,478.04	Lease
CLEAN TOOLS COMPANY	10 PLAZA DRIVE		WESTMONT	IL	60559	11/18/2022	\$9,881.32	Vendors / Suppliers
CLORE AUTOMOTIVE LLC	P O BOX 873086		KANSAS CITY	MO	64187-3086	11/18/2022	\$41.10	Vendors / Suppliers
CLORE AUTOMOTIVE LLC	P O BOX 873086		KANSAS CITY	MO	64187-3086	1/13/2023	\$8,991.76	Vendors / Suppliers
CLORE AUTOMOTIVE LLC	P O BOX 873086		KANSAS CITY	MO	64187-3086	1/23/2023	\$5,753.08	Vendors / Suppliers
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	11/8/2022	\$33.27	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	11/17/2022	\$39.45	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	11/22/2022	\$135.13	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	11/22/2022	\$202.51	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	11/22/2022	\$514.64	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	12/7/2022	\$108.14	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	12/7/2022	\$129.23	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	12/7/2022	\$633.16	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	12/21/2022	\$31.72	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	12/21/2022	\$65.61	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	1/6/2023	\$537.94	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	1/6/2023	\$545.33	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	1/6/2023	\$797.38	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	1/6/2023	\$1,221.64	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	1/13/2023	\$1,288.22	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	1/25/2023	\$263.56	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	1/25/2023	\$439.13	Utilities
COLUMBIA GAS	PO BOX 70319		PHILADELPHIA	PA	19176	1/25/2023	\$1,921.33	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	1/14/2022	\$64.13	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	1/14/2022	\$138.02	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	11/8/2022	\$64.13	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	11/8/2022	\$175.42	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	11/22/2022	\$19.80	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	12/15/2022	\$301.77	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	12/15/2022	\$1,091.18	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	12/21/2022	\$178.96	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	12/21/2022	\$406.47	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	12/21/2022	\$992.89	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	12/29/2022	\$186.63	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	12/29/2022	\$873.70	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	1/20/2023	\$512.14	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	1/20/2023	\$1,104.30	Utilities
COLUMBIA GAS OF MASSACHUSETTS	PO BOX 55215		BOSTON	MA	02205-5215	1/20/2023	\$2,350.75	Utilities
COMDOC, INC.	PO BOX 41602		PHILADELPHIA	PA	19101-1602	11/4/2022	\$11,412.70	Vendors / Suppliers
COMDOC, INC.	PO BOX 41602		PHILADELPHIA	PA	19101-1602	11/17/2022	\$410.00	Vendors / Suppliers
COMDOC, INC.	PO BOX 41602		PHILADELPHIA	PA	19101-1602	11/22/2022	\$600.32	Vendors / Suppliers
COMDOC, INC.	PO BOX 41602		PHILADELPHIA	PA	19101-1602	12/7/2022	\$335.35	Vendors / Suppliers
COMDOC, INC.	PO BOX 41602		PHILADELPHIA	PA	19101-1602	1/6/2023	\$10,422.55	Vendors / Suppliers
COMDOC, INC.	PO BOX 41602		PHILADELPHIA	PA	19101-1602	1/20/2023	\$77.51	Vendors / Suppliers
COMPUTER DESIGN & INTEGRATION LLC	696 US HIGHWAY 46		TETERBORO	NJ	07608	11/22/2022	\$42,217.74	Vendors / Suppliers
COMPUTER DESIGN & INTEGRATION LLC	696 US HIGHWAY 46		TETERBORO	NJ	07608	12/1/2022	\$20,500.00	Vendors / Suppliers
COMPUTER DESIGN & INTEGRATION LLC	696 US HIGHWAY 46		TETERBORO	NJ	07608	12/21/2022	\$20,500.00	Vendors / Suppliers
COMPUTER DESIGN & INTEGRATION LLC	696 US HIGHWAY 46		TETERBORO	NJ	07608	12/30/2022	\$35,000.00	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	11/4/2022	\$341.86	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	11/4/2022	\$635.45	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	11/4/2022	\$1,171.26	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	11/8/2022	\$143.79	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	11/22/2022	\$1,126.40	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	12/15/2022	\$338.55	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	12/15/2022	\$446.97	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	12/21/2022	\$426.25	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	12/21/2022	\$802.66	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	12/29/2022	\$391.35	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	12/29/2022	\$733.51	Vendors / Suppliers
CONEDISON	PO BOX 1702		NEW YORK	NY	10116	1/20/2023	\$6,612.84	Vendors / Suppliers
CONESTOGA CERAMIC TILE DIST.	401A MOULSTOWN ROAD		HANOVER	PA	17331	12/1/2022	\$6,737.92	Lease
CONESTOGA CERAMIC TILE DIST.	401A MOULSTOWN ROAD		HANOVER	PA	17331	12/21/2022	\$6,737.92	Lease
CONESTOGA CERAMIC TILE DIST.	401A MOULSTOWN ROAD		HANOVER	PA	17331	1/25/2023	\$6,737.92	Lease
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	11/4/2022	\$15,327.67	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	11/8/2022	\$11,841.61	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	11/17/2022	\$16,503.77	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	11/22/2022	\$307.36	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	12/7/2022	\$41,134.75	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	12/15/2022	\$25,954.29	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	12/21/2022	\$20,294.34	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	12/29/2022	\$13,847.38	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	1/6/2023	\$28,389.94	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	1/13/2023	\$5,647.37	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	1/20/2023	\$20,163.58	Utilities
CONSTELLATION ENERGY SERVICES	PO BOX 4640		CAROL STREAM	IL	60197-4640	1/25/2023	\$31,925.08	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
CONTINENTAL BATTERY SYSTEMS	8585 NORTH STEMMONS FREEWAY FLOOR		DALLAS	TX	75247	11/4/2022	\$59,618.71	Vendors / Suppliers
CONTINENTAL BATTERY SYSTEMS	8585 NORTH STEMMONS FREEWAY FLOOR		DALLAS	TX	75247	11/10/2022	\$206,907.62	Vendors / Suppliers
CONTINENTAL BATTERY SYSTEMS	8585 NORTH STEMMONS FREEWAY FLOOR		DALLAS	TX	75247	11/18/2022	\$146,220.09	Vendors / Suppliers
CONTINENTAL BATTERY SYSTEMS	8585 NORTH STEMMONS FREEWAY FLOOR		DALLAS	TX	75247	11/23/2022	\$56,487.34	Vendors / Suppliers
CONTINENTAL BATTERY SYSTEMS	8585 NORTH STEMMONS FREEWAY FLOOR		DALLAS	TX	75247	12/2/2022	\$178,792.80	Vendors / Suppliers
CONTINENTAL BATTERY SYSTEMS	8585 NORTH STEMMONS FREEWAY FLOOR		DALLAS	TX	75247	12/16/2022	\$175,507.89	Vendors / Suppliers
CONTINENTAL BATTERY SYSTEMS	8585 NORTH STEMMONS FREEWAY FLOOR		DALLAS	TX	75247	12/30/2022	\$334,162.65	Vendors / Suppliers
CONTINENTAL BATTERY SYSTEMS	8585 NORTH STEMMONS FREEWAY FLOOR		DALLAS	TX	75247	1/20/2023	\$485,244.05	Vendors / Suppliers
COOPER BUSSMANN, LLC	28363 Network Place		Chicago	IL	60673-1283	11/18/2022	\$1,660.42	Vendors / Suppliers
COOPER BUSSMANN, LLC	28363 Network Place		Chicago	IL	60673-1283	11/23/2022	\$17,380.45	Vendors / Suppliers
COOPER BUSSMANN, LLC	28363 Network Place		Chicago	IL	60673-1283	12/22/2022	\$26,945.25	Vendors / Suppliers
COOPER BUSSMANN, LLC	28363 Network Place		Chicago	IL	60673-1283	1/13/2023	\$2,792.36	Vendors / Suppliers
COOPER BUSSMANN, LLC	28363 Network Place		Chicago	IL	60673-1283	1/23/2023	\$5,381.42	Vendors / Suppliers
Copans Industrial Park, LLC	4901 NW 17th Way, Suite 103		Lauderdale	FL	33309	12/1/2022	\$5,227.82	Lease
Copans Industrial Park, LLC	4901 NW 17th Way, Suite 103		Lauderdale	FL	33309	12/21/2022	\$5,338.66	Lease
CORNWELL PROPERTIES OF ATHENS	23 N COURT STREET		ATHENS	OH	45701	12/1/2022	\$3,800.00	Lease
CORNWELL PROPERTIES OF ATHENS	23 N COURT STREET		ATHENS	OH	45701	12/21/2022	\$3,800.00	Lease
Corporate Properties	1408 Lazar Place		Florence	SC	29501	12/1/2022	\$3,492.00	Lease
Corporate Properties	1408 Lazar Place		Florence	SC	29501	12/21/2022	\$8,271.85	Lease
Corporate Properties	1408 Lazar Place		Florence	SC	29501	1/25/2023	\$3,492.00	Lease
CORVEL CORPORATION, INC	P.O. BOX 713824		PHILADELPHIA	PA	19171-3824	11/17/2022	\$22,266.90	Claims Management
COS WAREHOUSE 15 LLC	785 RAHWAY AVE		UNION	NJ	07083	1/9/2023	\$12,000.00	Vendors / Suppliers
CRC INDUSTRIES, INC.	LBX 6150 PO BOX 8500		PHILADELPHIA	PA	19178-6150	11/10/2022	\$14,697.38	Vendors / Suppliers
CRC INDUSTRIES, INC.	LBX 6150 PO BOX 8500		PHILADELPHIA	PA	19178-6150	11/18/2022	\$60,483.15	Vendors / Suppliers
CRC INDUSTRIES, INC.	LBX 6150 PO BOX 8500		PHILADELPHIA	PA	19178-6150	12/2/2022	\$11,863.25	Vendors / Suppliers
CRC INDUSTRIES, INC.	LBX 6150 PO BOX 8500		PHILADELPHIA	PA	19178-6150	1/20/2023	\$23,420.77	Vendors / Suppliers
CROSSCOM NATIONAL INC	LOCKBOX #235127		CHICAGO	IL	60689-5127	11/4/2022	\$865.47	Vendors / Suppliers
CROSSCOM NATIONAL INC	LOCKBOX #235127		CHICAGO	IL	60689-5127	11/8/2022	\$33,490.25	Vendors / Suppliers
CROSSCOM NATIONAL INC	LOCKBOX #235127		CHICAGO	IL	60689-5127	11/22/2022	\$1,179.48	Vendors / Suppliers
CROSSCOM NATIONAL INC	LOCKBOX #235127		CHICAGO	IL	60689-5127	12/1/2022	\$3,345.36	Vendors / Suppliers
CROSSCOM NATIONAL INC	LOCKBOX #235127		CHICAGO	IL	60689-5127	12/7/2022	\$560.91	Vendors / Suppliers
CROSSCOM NATIONAL INC	LOCKBOX #235127		CHICAGO	IL	60689-5127	12/15/2022	\$332.22	Vendors / Suppliers
CROSSCOM NATIONAL INC	LOCKBOX #235127		CHICAGO	IL	60689-5127	12/21/2022	\$9,481.45	Vendors / Suppliers
CROSSCOM NATIONAL INC	LOCKBOX #235127		CHICAGO	IL	60689-5127	1/6/2023	\$481.34	Vendors / Suppliers
CROSSCOM NATIONAL INC	LOCKBOX #235127		CHICAGO	IL	60689-5127	1/20/2023	\$447.80	Vendors / Suppliers
CROSSCOM NATIONAL INC	LOCKBOX #235127		CHICAGO	IL	60689-5127	1/25/2023	\$205.92	Vendors / Suppliers
CROWN EQUIPMENT CORPORATION	PO BOX 641173		CINCINNATI	OH	45264-1173	11/4/2022	\$43,268.96	Vendors / Suppliers
CROWN EQUIPMENT CORPORATION	PO BOX 641173		CINCINNATI	OH	45264-1173	11/8/2022	\$424.00	Vendors / Suppliers
CROWN EQUIPMENT CORPORATION	PO BOX 641173		CINCINNATI	OH	45264-1173	11/17/2022	\$6,043.94	Vendors / Suppliers
CROWN EQUIPMENT CORPORATION	PO BOX 641173		CINCINNATI	OH	45264-1173	11/22/2022	\$8,900.00	Vendors / Suppliers
CROWN EQUIPMENT CORPORATION	PO BOX 641173		CINCINNATI	OH	45264-1173	12/1/2022	\$2,846.53	Vendors / Suppliers
CROWN EQUIPMENT CORPORATION	PO BOX 641173		CINCINNATI	OH	45264-1173	12/15/2022	\$24,764.82	Vendors / Suppliers
CROWN EQUIPMENT CORPORATION	PO BOX 641173		CINCINNATI	OH	45264-1173	12/21/2022	\$61,526.50	Vendors / Suppliers
CROWN EQUIPMENT CORPORATION	PO BOX 641173		CINCINNATI	OH	45264-1173	1/6/2023	\$6,975.23	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
CROWN EQUIPMENT CORPORATION	PO BOX 641173		CINCINNATI	OH 45264-1173		1/23/2023	\$2,939.39	Vendors / Suppliers
CROWN EQUIPMENT CORPORATION	PO BOX 641173		CINCINNATI	OH 45264-1173		1/27/2023	\$7,258.80	Vendors / Suppliers
CROWN TYCO ROAD LLC	8391 OLD COURTHOUSE ROAD SUITE 210		VIENNA	VA 22182		12/1/2022	\$7,626.18	Lease
CRS Automotive Parts Inc.	9440 158TH STREET		JAMAICA	NY 11433		11/10/2022	\$897.42	Vendors / Suppliers
CRS Automotive Parts Inc.	9440 158TH STREET		JAMAICA	NY 11433		11/18/2022	\$147,951.09	Vendors / Suppliers
CRS Automotive Parts Inc.	9440 158TH STREET		JAMAICA	NY 11433		12/9/2022	\$20,574.94	Vendors / Suppliers
CRS Automotive Parts Inc.	9440 158TH STREET		JAMAICA	NY 11433		12/22/2022	\$33,776.15	Vendors / Suppliers
CRS Automotive Parts Inc.	9440 158TH STREET		JAMAICA	NY 11433		12/30/2022	\$496,846.01	Vendors / Suppliers
CRS Automotive Parts Inc.	9440 158TH STREET		JAMAICA	NY 11433		1/13/2023	\$286,208.15	Vendors / Suppliers
CRS Automotive Parts Inc.	9440 158TH STREET		JAMAICA	NY 11433		1/20/2023	\$353,859.20	Vendors / Suppliers
CRUISER ACCESSORIES	PO BOX 2590		MONUMENT	CO 80132		12/23/2022	\$1,229.12	Vendors / Suppliers
CRUISER ACCESSORIES	PO BOX 2590		MONUMENT	CO 80132		1/13/2023	\$17,982.08	Vendors / Suppliers
CURT MANUFACTURING INC.	BIN 88006		MILWAUKEE	WI 53288-0006		11/18/2022	\$53,683.08	Vendors / Suppliers
CURT MANUFACTURING INC.	BIN 88006		MILWAUKEE	WI 53288-0006		11/23/2022	\$61,318.75	Vendors / Suppliers
CURT MANUFACTURING INC.	BIN 88006		MILWAUKEE	WI 53288-0006		12/2/2022	\$6,972.39	Vendors / Suppliers
CURT MANUFACTURING INC.	BIN 88006		MILWAUKEE	WI 53288-0006		12/16/2022	\$39,855.94	Vendors / Suppliers
CURT MANUFACTURING INC.	BIN 88006		MILWAUKEE	WI 53288-0006		12/22/2022	\$9,478.50	Vendors / Suppliers
CURWICK REAL ESTATE LLC	110 RYAN CANTAFIO'S WAY		BEAVER DAM	WI 53916		12/1/2022	\$3,987.44	Vendors / Suppliers
CURWICK REAL ESTATE LLC	110 RYAN CANTAFIO'S WAY		BEAVER DAM	WI 53916		12/21/2022	\$3,987.44	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		11/4/2022	\$244,516.76	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		11/8/2022	\$29,930.80	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		11/17/2022	\$114,933.15	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		11/22/2022	\$152,136.95	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		12/1/2022	\$602,253.20	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		12/15/2022	\$207,919.14	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		12/21/2022	\$138,555.98	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		1/6/2023	\$173,608.54	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		1/13/2023	\$18,992.30	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		1/20/2023	\$94,180.95	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		1/25/2023	\$100,338.99	Vendors / Suppliers
Custom Courier Solutions, Inc.	1600 Lexington Ave		Rochester	NY 14606		1/31/2023	\$108,719.53	Vendors / Suppliers
CYPRESS TECHNOLOGY GROUP	91 WEST COLT SQ 2		FAYETTEVILLE	AR 72703		12/21/2022	\$46,960.00	Vendors / Suppliers
CYPRESS TECHNOLOGY GROUP	91 WEST COLT SQ 2		FAYETTEVILLE	AR 72703		1/31/2023	\$95,590.00	Vendors / Suppliers
D&S AUTO BODY LLC	3900 GOVERNOR PRINTZ BLVD		WILMINGTON	DE 19802		12/15/2022	\$50,000.00	Vendors / Suppliers
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		11/4/2022	\$101,191.61	Lease
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		11/8/2022	\$195,686.24	Lease
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		11/17/2022	\$292,568.05	Lease
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		11/22/2022	\$101,454.87	Lease
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		12/7/2022	\$213,682.15	Lease
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		12/15/2022	\$404,380.53	Lease
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		12/30/2022	\$198,873.43	Lease
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		1/13/2023	\$92,874.17	Lease
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		1/20/2023	\$306,575.40	Lease
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		1/25/2023	\$89,449.75	Lease
D.L. Peterson Trust	5924 Collections Center Drive		Chicago	IL 60693		1/31/2023	\$270,751.15	Lease
Dantricia Realty Inc.	70 PATRICIA LANE		CLINTON CORNERS	NY 12514		12/1/2022	\$5,515.78	Lease
Dantricia Realty Inc.	70 PATRICIA LANE		CLINTON CORNERS	NY 12514		12/21/2022	\$5,515.78	Lease
Dantricia Realty Inc.	70 PATRICIA LANE		CLINTON CORNERS	NY 12514		1/25/2023	\$5,515.78	Lease
DATA GROUP LTD	9195 TORBRAM ROAD		BRAMPTON	L6S 6H2 Canada		11/17/2022	\$16,318.00	Vendors / Suppliers
DATA GROUP LTD	9195 TORBRAM ROAD		BRAMPTON	L6S 6H2 Canada		11/22/2022	\$31,647.62	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
DATA GROUP LTD	9195 TORBRAM ROAD		BRAMPTON	L6S 6H2	Canada	12/15/2022	\$16,292.65	Vendors / Suppliers
DAVID LEA COMPANY	112 CHESLEY DRIVE, SUITE 200		MEDIA	PA 19063-1762		12/1/2022	\$13,284.88	Lease
DAVID LEA COMPANY	112 CHESLEY DRIVE, SUITE 200		MEDIA	PA 19063-1762		12/15/2022	-\$0.04	Lease
DAVID LEA COMPANY	112 CHESLEY DRIVE, SUITE 200		MEDIA	PA 19063-1762		12/15/2022	\$57.72	Lease
DAVID LEA COMPANY	112 CHESLEY DRIVE, SUITE 200		MEDIA	PA 19063-1762		12/21/2022	\$10,951.23	Lease
DAVID M QUINN	3061 LOUIS WILSON DR.		BRANDON	MS 39042		12/1/2022	\$3,150.00	Vendors / Suppliers
DAVID M QUINN	3061 LOUIS WILSON DR.		BRANDON	MS 39042		12/21/2022	\$3,150.00	Vendors / Suppliers
DAVID M QUINN	3061 LOUIS WILSON DR.		BRANDON	MS 39042		1/25/2023	\$3,150.00	Vendors / Suppliers
De Lage Landen Financial Services,	P.O. BOX 41602		Philadelphia	PA 19101-1602		11/4/2022	\$369.79	Vendors / Suppliers
De Lage Landen Financial Services,	P.O. BOX 41602		Philadelphia	PA 19101-1602		11/17/2022	\$2,656.11	Vendors / Suppliers
De Lage Landen Financial Services,	P.O. BOX 41602		Philadelphia	PA 19101-1602		12/1/2022	\$421.58	Vendors / Suppliers
De Lage Landen Financial Services,	P.O. BOX 41602		Philadelphia	PA 19101-1602		12/21/2022	\$4,754.07	Vendors / Suppliers
De Lage Landen Financial Services,	P.O. BOX 41602		Philadelphia	PA 19101-1602		12/29/2022	\$441.56	Vendors / Suppliers
De Lage Landen Financial Services,	P.O. BOX 41602		Philadelphia	PA 19101-1602		1/20/2023	\$2,571.78	Vendors / Suppliers
De Lage Landen Financial Services,	P.O. BOX 41602		Philadelphia	PA 19101-1602		1/25/2023	\$1,063.16	Vendors / Suppliers
DELEGARD TOOL OF TEXAS INC.	4900 CAMPBELL ROAD		HOUSTON	TX 77041		11/18/2022	\$72,050.61	Vendors / Suppliers
DELEGARD TOOL OF TEXAS INC.	4900 CAMPBELL ROAD		HOUSTON	TX 77041		11/23/2022	\$9,153.30	Vendors / Suppliers
DELEGARD TOOL OF TEXAS INC.	4900 CAMPBELL ROAD		HOUSTON	TX 77041		12/22/2022	\$10,064.15	Vendors / Suppliers
DELEGARD TOOL OF TEXAS INC.	4900 CAMPBELL ROAD		HOUSTON	TX 77041		1/13/2023	\$34,769.48	Vendors / Suppliers
DELL MARKETING LP	P O BOX 643561		PITTSBURGH	PA 15264-3561		12/1/2022	\$23,770.69	Vendors / Suppliers
DELL MARKETING LP	P O BOX 643561		PITTSBURGH	PA 15264-3561		12/21/2022	\$28,825.47	Vendors / Suppliers
DELL MARKETING LP	P O BOX 643561		PITTSBURGH	PA 15264-3561		1/13/2023	\$7,707.65	Vendors / Suppliers
DELL MARKETING LP	P O BOX 643561		PITTSBURGH	PA 15264-3561		1/20/2023	\$7,733.88	Vendors / Suppliers
DELL MARKETING LP	P O BOX 643561		PITTSBURGH	PA 15264-3561		1/25/2023	\$7,677.32	Vendors / Suppliers
DELPHI AUTOMOTIVE SYSTEMS	C O JP MORGAN CHASE 22654 NETWORK P		CHICAGO	IL 60673-1226		11/18/2022	\$411,241.82	Vendors / Suppliers
DELPHI AUTOMOTIVE SYSTEMS	C O JP MORGAN CHASE 22654 NETWORK P		CHICAGO	IL 60673-1226		11/30/2022	\$112,014.87	Vendors / Suppliers
DELTEK, INC.	PO BOX 715967		PHILADELPHIA	PA 19171-5967		11/22/2022	\$13,328.13	Vendors / Suppliers
DELTEK, INC.	PO BOX 715967		PHILADELPHIA	PA 19171-5967		12/1/2022	\$13,328.13	Vendors / Suppliers
DENSO SALES OF CALIFORNIA INC	P O BOX 601009		PASADENA	CA 91189-1009		11/4/2022	\$64,427.20	Vendors / Suppliers
DENSO SALES OF CALIFORNIA INC	P O BOX 601009		PASADENA	CA 91189-1009		11/10/2022	\$141,017.84	Vendors / Suppliers
DENSO SALES OF CALIFORNIA INC	P O BOX 601009		PASADENA	CA 91189-1009		11/18/2022	\$97,688.51	Vendors / Suppliers
DENSO SALES OF CALIFORNIA INC	P O BOX 601009		PASADENA	CA 91189-1009		11/23/2022	\$71,806.98	Vendors / Suppliers
DENSO SALES OF CALIFORNIA INC	P O BOX 601009		PASADENA	CA 91189-1009		12/9/2022	\$50,009.80	Vendors / Suppliers
DENSO SALES OF CALIFORNIA INC	P O BOX 601009		PASADENA	CA 91189-1009		12/16/2022	\$113,069.66	Vendors / Suppliers
DENSO SALES OF CALIFORNIA INC	P O BOX 601009		PASADENA	CA 91189-1009		12/22/2022	\$49,873.44	Vendors / Suppliers
DENSO SALES OF CALIFORNIA INC	P O BOX 601009		PASADENA	CA 91189-1009		1/13/2023	\$201,754.92	Vendors / Suppliers
DENSO SALES OF CALIFORNIA INC	P O BOX 601009		PASADENA	CA 91189-1009		1/23/2023	\$138,287.08	Vendors / Suppliers
DESCARTES US HOLDINGS INC	2030 POWERS FERRY ROAD SE SUITE 350		ATLANTA	GA 30339-5066		12/1/2022	\$2,082.50	Vendors / Suppliers
DESCARTES US HOLDINGS INC	2030 POWERS FERRY ROAD SE SUITE 350		ATLANTA	GA 30339-5066		12/15/2022	\$18,720.00	Vendors / Suppliers
DESCARTES US HOLDINGS INC	2030 POWERS FERRY ROAD SE SUITE 350		ATLANTA	GA 30339-5066		1/25/2023	\$48,228.25	Vendors / Suppliers
DEVILBISS AUTO REFINISHING	28303 NETWORK PLACE		CHICAGO	IL 60673-1283		11/4/2022	\$8,989.11	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX 77210-4168		11/4/2022	\$369,432.96	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX 77210-4168		11/8/2022	\$136,605.34	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX 77210-4168		11/17/2022	\$2,452.50	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX 77210-4168		11/17/2022	\$49,522.56	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX 77210-4168		11/22/2022	\$1,199.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX 77210-4168		11/22/2022	\$1,248.75	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	11/22/2022	\$1,271.25	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	11/22/2022	\$53,247.06	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/1/2022	\$331,049.61	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/7/2022	\$278,379.60	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/15/2022	\$1,312.50	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/15/2022	\$1,875.50	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/15/2022	\$2,332.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/15/2022	\$2,437.50	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/15/2022	\$4,674.60	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/15/2022	\$4,727.60	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/15/2022	\$5,960.40	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/15/2022	\$8,277.49	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/15/2022	\$141,544.38	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/21/2022	\$7,143.75	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/29/2022	\$7,427.60	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	12/29/2022	\$340,608.27	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/6/2023	\$1,720.50	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/6/2023	\$2,060.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/6/2023	\$2,269.20	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/6/2023	\$4,201.60	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/6/2023	\$4,727.70	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/6/2023	\$6,104.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/6/2023	\$7,702.32	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/6/2023	\$158,581.60	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/13/2023	\$129,241.10	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/18/2023	-\$493,346.67	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/18/2023	-\$163,576.26	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/18/2023	\$163,576.26	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/18/2023	\$493,346.67	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	-\$29,614.65	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	-\$12,022.37	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	-\$11,916.91	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	-\$8,051.40	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	-\$6,987.75	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	-\$1,326.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	\$1,326.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	\$6,987.75	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	\$8,051.40	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	\$11,916.91	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	\$12,022.37	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/23/2023	\$29,614.65	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	-\$1,200,004.28	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$1,326.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$1,352.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$1,824.35	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$1,875.50	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$2,244.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$2,288.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$2,416.70	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$2,557.80	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$4,498.20	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$4,498.20	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$4,712.40	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$4,717.40	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$4,804.80	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$5,724.00	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$5,777.20	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$6,328.30	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$6,436.80	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$6,987.75	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$7,112.60	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$8,051.40	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$8,277.49	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$8,770.58	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$9,317.70	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$9,584.66	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$11,916.91	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$12,022.37	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$29,614.65	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$30,514.65	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$1,200,004.28	Vendors / Suppliers
DILIGENT DELIVERY SYSTEMS	PO BOX 4168		HOUSTON	TX	77210-4168	1/31/2023	\$1,200,004.28	Vendors / Suppliers
DISNEY ROAD ASSOCIATES LLC	6005 AVALON DRIVE		ELKRIDGE	MD	21075-5985	12/1/2022	\$12,948.23	Vendors / Suppliers
DISNEY ROAD ASSOCIATES LLC	6005 AVALON DRIVE		ELKRIDGE	MD	21075-5985	12/21/2022	\$12,948.23	Vendors / Suppliers
DISNEY ROAD ASSOCIATES LLC	6005 AVALON DRIVE		ELKRIDGE	MD	21075-5985	1/25/2023	\$12,948.23	Vendors / Suppliers
DIVERSIFIED BRANDS	PO BOX 198053		ATLANTA	GA	30384-8053	11/18/2022	\$57,758.54	Vendors / Suppliers
DIVERSIFIED BRANDS	PO BOX 198053		ATLANTA	GA	30384-8053	12/9/2022	\$53,263.17	Vendors / Suppliers
DIVERSIFIED BRANDS	PO BOX 198053		ATLANTA	GA	30384-8053	1/13/2023	\$37,149.15	Vendors / Suppliers
DIXIE ELECTRIC INC.	5600 PIONEER CREEK DRIVE SUITE D		MAPLE PLAIN	MN	55359	11/18/2022	\$9,766.16	Utilities
DMCG INC	PO BOX 823461		PHILADELPHIA	PA	19182-3461	12/15/2022	\$8,400.00	Vendors / Suppliers
DMCG INC	PO BOX 823461		PHILADELPHIA	PA	19182-3461	12/21/2022	\$3,000.00	Vendors / Suppliers
DMCG INC	PO BOX 823461		PHILADELPHIA	PA	19182-3461	12/29/2022	\$3,189.00	Vendors / Suppliers
DMCG INC	PO BOX 823461		PHILADELPHIA	PA	19182-3461	1/6/2023	\$3,238.13	Vendors / Suppliers
DMCG INC	PO BOX 823461		PHILADELPHIA	PA	19182-3461	1/27/2023	\$2,640.00	Vendors / Suppliers
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	11/4/2022	\$56.91	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	11/4/2022	\$104.34	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	11/8/2022	\$69.44	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	11/8/2022	\$710.43	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	11/22/2022	\$58.24	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	11/22/2022	\$64.42	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	11/22/2022	\$79.60	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	11/22/2022	\$89.59	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	12/15/2022	\$1,124.77	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	12/15/2022	\$2,223.17	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	12/21/2022	\$152.88	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	12/21/2022	\$182.60	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	12/21/2022	\$632.60	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	12/21/2022	\$910.07	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	12/29/2022	\$1,064.70	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	1/6/2023	\$115.85	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	1/6/2023	\$169.45	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	1/13/2023	\$621.04	Utilities
DOMINION ENERGY OHIO	PO BOX 26785		RICHMOND	VA	23261-6785	1/13/2023	\$850.86	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	11/4/2022	\$21.29	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	11/4/2022	\$329.01	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	11/4/2022	\$752.87	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	11/4/2022	\$1,850.21	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	11/4/2022	\$2,277.10	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	11/8/2022	\$17.53	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	11/8/2022	\$192.36	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	11/8/2022	\$202.04	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	11/17/2022	\$417.49	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	11/22/2022	\$1,710.61	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/1/2022	\$67.03	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/1/2022	\$253.79	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/7/2022	\$23.11	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/7/2022	\$269.72	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/15/2022	\$315.02	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/15/2022	\$625.92	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/21/2022	\$18.91	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/21/2022	\$176.00	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/21/2022	\$278.58	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/21/2022	\$320.05	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/21/2022	\$596.53	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/21/2022	\$2,595.35	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	12/21/2022	\$2,954.32	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	1/6/2023	\$70.44	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	1/6/2023	\$307.35	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	1/13/2023	\$501.29	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	1/20/2023	\$845.68	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	1/20/2023	\$1,141.68	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	1/20/2023	\$1,738.86	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	1/20/2023	\$2,350.37	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	1/25/2023	\$14.86	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	1/25/2023	\$19.58	Utilities
DOMINION ENERGY VIRGINIA	P O BOX 26783		RICHMOND	VA	23261-6783	1/25/2023	\$171.99	Utilities
Dominion Solutions dba SOURCE 4	3473 BRANDON AVENUE SW		ROANOAKE	VA	24018	11/8/2022	\$3,450.94	Vendors / Suppliers
Dominion Solutions dba SOURCE 4	3473 BRANDON AVENUE SW		ROANOAKE	VA	24018	12/1/2022	\$3,604.99	Vendors / Suppliers
Dominion Solutions dba SOURCE 4	3473 BRANDON AVENUE SW		ROANOAKE	VA	24018	11/13/2023	\$3,395.92	Vendors / Suppliers
DOMO, INC	DEPT CH 10704		PALATINE	IL	60055-0704	11/22/2022	\$349,620.86	Software License
DORMAN PRODUCTS INC	P O BOX 8500 (S 4565)		PHILADELPHIA	PA	19178-4565	12/9/2022	\$68,244.97	Vendors / Suppliers
DORMAN PRODUCTS INC	P O BOX 8500 (S 4565)		PHILADELPHIA	PA	19178-4565	12/16/2022	\$303,572.47	Vendors / Suppliers
DORMAN PRODUCTS INC	P O BOX 8500 (S 4565)		PHILADELPHIA	PA	19178-4565	12/22/2022	\$908,014.01	Vendors / Suppliers
DORMAN PRODUCTS INC	P O BOX 8500 (S 4565)		PHILADELPHIA	PA	19178-4565	11/13/2023	\$55,625.24	Vendors / Suppliers
DORMAN PRODUCTS INC	P O BOX 8500 (S 4565)		PHILADELPHIA	PA	19178-4565	1/23/2023	\$12,699.47	Vendors / Suppliers
DOUG JENKINS	500 ENO ROAD		DICKSON	TN	37055	12/1/2022	\$5,850.00	Vendors / Suppliers
DOUG JENKINS	500 ENO ROAD		DICKSON	TN	37055	12/21/2022	\$5,850.00	Vendors / Suppliers
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	11/3/2022	\$3,075.00	Vendors / Suppliers
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	11/17/2022	\$3,055.00	Vendors / Suppliers
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	11/22/2022	\$3,075.00	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	12/1/2022	\$6,250.00	Vendors / Suppliers
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	12/15/2022	\$5,515.00	Vendors / Suppliers
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	12/21/2022	\$3,075.00	Vendors / Suppliers
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	12/30/2022	\$3,055.00	Vendors / Suppliers
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	1/6/2023	\$3,075.00	Vendors / Suppliers
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	1/20/2023	\$3,055.00	Vendors / Suppliers
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	1/25/2023	\$6,150.00	Vendors / Suppliers
DOUGLAS L. SKAGGS	1148 ROWLEY AVE		CLEVELAND	OH	44109	1/31/2023	\$3,055.00	Vendors / Suppliers
DOWNTOWN DOVER PARTNERSHIP	101 W LOOKERMAN STREET		DOVER	DE	19904	12/1/2022	\$397.44	Lease
DOWNTOWN DOVER PARTNERSHIP	101 W LOOKERMAN STREET		DOVER	DE	19904	12/1/2022	\$5,627.01	Lease
DOWNTOWN DOVER PARTNERSHIP	101 W LOOKERMAN STREET		DOVER	DE	19904	12/21/2022	\$397.44	Lease
DOWNTOWN DOVER PARTNERSHIP	101 W LOOKERMAN STREET		DOVER	DE	19904	12/21/2022	\$5,627.01	Lease
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	11/4/2022	\$52.51	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	11/4/2022	\$306.30	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	11/4/2022	\$1,587.24	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	11/4/2022	\$3,232.83	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	11/8/2022	\$7.01	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	11/8/2022	\$19.55	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	11/17/2022	\$417.67	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/1/2022	\$30.62	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/1/2022	\$37.88	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/1/2022	\$48.12	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/7/2022	\$298.97	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/7/2022	\$1,408.69	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/7/2022	\$2,526.40	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/15/2022	\$40.08	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/15/2022	\$43.13	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/15/2022	\$50.22	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/15/2022	\$131.47	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/15/2022	\$167.07	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/15/2022	\$210.75	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/15/2022	\$225.38	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/21/2022	\$48.79	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/21/2022	\$64.55	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/21/2022	\$67.67	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/21/2022	\$180.47	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/21/2022	\$345.28	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	12/29/2022	\$73.80	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/6/2023	\$394.32	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/13/2023	\$291.52	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$6.63	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$42.55	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$44.18	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$51.06	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$60.27	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$60.78	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$162.45	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$170.05	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$173.89	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$260.71	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$591.67	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/23/2023	\$1,191.95	Utilities
DUKE ENERGY	PO BOX 1003		CHARLOTTE	NC	28201	1/25/2023	\$2,513.22	Utilities
E and E Properties	PO Box 65		Athens	TN	37371	12/11/2022	\$4,495.00	Lease
E and E Properties	PO Box 65		Athens	TN	37371	12/21/2022	\$4,495.00	Lease
E and E Properties	PO Box 65		Athens	TN	37371	1/25/2023	\$4,495.00	Lease
EAST PENN MANUFACTURING CO.INC	PO Box 784191		PHILADELPHIA	PA	19178-4191	11/10/2022	\$11,360.47	Vendors / Suppliers
EAST PENN MANUFACTURING CO.INC	PO Box 784191		PHILADELPHIA	PA	19178-4191	11/18/2022	\$5,197.07	Vendors / Suppliers
EAST PENN MANUFACTURING CO.INC	PO Box 784191		PHILADELPHIA	PA	19178-4191	12/2/2022	\$17,036.48	Vendors / Suppliers
EAST PENN MANUFACTURING CO.INC	PO Box 784191		PHILADELPHIA	PA	19178-4191	12/23/2022	\$24,748.12	Vendors / Suppliers
EC GROUP LLC	201 EAST ORCHARD STREET		HAMMONTON	NJ	08037	12/15/2022	\$11,252.50	Vendors / Suppliers
EC GROUP LLC	201 EAST ORCHARD STREET		HAMMONTON	NJ	08037	12/21/2022	\$5,225.25	Vendors / Suppliers
EMERALD EAGLES LP	P.O. BOX 829		WINDERMERE	FL	34786	12/1/2022	\$5,703.53	Vendors / Suppliers
EMERALD EAGLES LP	P.O. BOX 829		WINDERMERE	FL	34786	12/21/2022	\$5,703.53	Vendors / Suppliers
EMERALD EAGLES LP	P.O. BOX 829		WINDERMERE	FL	34786	1/25/2023	\$5,703.53	Vendors / Suppliers
ENCORE PLASTICS CORP	725 WATER STREET		CAMBRIDGE	OH	43725	12/23/2022	\$22,680.00	Vendors / Suppliers
Energizer Auto Sales, Inc	33287 COLLECTIONS CENTER DRIVE		Chicago	IL	60693-0332	11/10/2022	\$149,527.37	Vendors / Suppliers
Energizer Auto Sales, Inc	33287 COLLECTIONS CENTER DRIVE		Chicago	IL	60693-0332	12/2/2022	\$66,330.02	Vendors / Suppliers
ENERSYS ENERGY PRODUCTS	PO BOX 96831		CHICAGO	IL	60693	11/18/2022	\$19,363.20	Vendors / Suppliers
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	11/4/2022	\$395.49	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	11/4/2022	\$407.40	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	11/4/2022	\$904.48	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	11/4/2022	\$923.86	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	11/22/2022	\$386.76	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	12/7/2022	\$350.83	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	12/7/2022	\$442.30	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	12/7/2022	\$462.54	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	12/7/2022	\$589.30	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	12/7/2022	\$629.77	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	12/15/2022	\$662.53	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	12/15/2022	\$794.98	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	12/21/2022	\$815.55	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	12/29/2022	\$488.95	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	1/6/2023	\$358.65	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	1/6/2023	\$376.07	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	1/6/2023	\$471.12	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	1/6/2023	\$516.55	Utilities
ENTERGY	PO BOX 8105		BATON ROUGE	LA	70891-8105	1/6/2023	\$1,528.46	Utilities
ENVIRONMENTAL MANAGEMENT INC	PO BOX 700		GUTHRIE	OK	73044-0700	11/17/2022	\$1,101.23	Vendors / Suppliers
ENVIRONMENTAL MANAGEMENT INC	PO BOX 700		GUTHRIE	OK	73044-0700	11/22/2022	\$6,271.47	Vendors / Suppliers
ENVIRONMENTAL MANAGEMENT INC	PO BOX 700		GUTHRIE	OK	73044-0700	12/15/2022	\$643.90	Vendors / Suppliers
ENVIRONMENTAL MANAGEMENT INC	PO BOX 700		GUTHRIE	OK	73044-0700	1/6/2023	\$2,567.80	Vendors / Suppliers
EPICOR SOFTWARE CORPORATION	804 LAS CIMAS PARKWAY		AUSTIN	TX	78746	11/8/2022	\$265.00	Software License
EPICOR SOFTWARE CORPORATION	804 LAS CIMAS PARKWAY		AUSTIN	TX	78746	11/17/2022	\$9,472.37	Software License
EPICOR SOFTWARE CORPORATION	804 LAS CIMAS PARKWAY		AUSTIN	TX	78746	11/22/2022	\$5,929.62	Software License
EPICOR SOFTWARE CORPORATION	804 LAS CIMAS PARKWAY		AUSTIN	TX	78746	12/7/2022	\$1,433.59	Software License
EPICOR SOFTWARE CORPORATION	804 LAS CIMAS PARKWAY		AUSTIN	TX	78746	12/15/2022	\$11,228.04	Software License
EPICOR SOFTWARE CORPORATION	804 LAS CIMAS PARKWAY		AUSTIN	TX	78746	12/21/2022	\$901.43	Software License
EPICOR SOFTWARE CORPORATION	804 LAS CIMAS PARKWAY		AUSTIN	TX	78746	1/20/2023	\$54,609.84	Software License
EQUINIX INC	4252 SOLUTIONS CENTER		CHICAGO	IL	60677-4002	11/22/2022	\$8,201.05	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
ETERNITECH LLC	1785 TINA DRIVE		HERNANDO	MS	38632	12/1/2022	\$2,705.00	Vendors / Suppliers
ETERNITECH LLC	1785 TINA DRIVE		HERNANDO	MS	38632	12/21/2022	\$2,705.00	Vendors / Suppliers
ETERNITECH LLC	1785 TINA DRIVE		HERNANDO	MS	38632	1/4/2023	\$2,705.00	Vendors / Suppliers
ETERNITECH LLC	1785 TINA DRIVE		HERNANDO	MS	38632	1/4/2023	\$2,705.00	Vendors / Suppliers
ETERNITECH LLC	1785 TINA DRIVE		HERNANDO	MS	38632	1/20/2023	\$2,705.00	Vendors / Suppliers
EURGEL M BERRY, JR	19515 TRI OAK CIRCLE		WYOMING	MN	55092	12/1/2022	\$5,775.00	Lease
EURGEL M BERRY, JR	19515 TRI OAK CIRCLE		WYOMING	MN	55092	12/21/2022	\$5,775.00	Lease
EURGEL M BERRY, JR	19515 TRI OAK CIRCLE		WYOMING	MN	55092	1/25/2023	\$5,775.00	Lease
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/4/2022	\$21.17	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/4/2022	\$97.97	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/4/2022	\$144.69	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/4/2022	\$178.10	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/4/2022	\$321.78	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/4/2022	\$637.87	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/4/2022	\$895.07	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/8/2022	\$38.46	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/8/2022	\$46.45	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/8/2022	\$66.73	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/8/2022	\$280.92	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/17/2022	\$21.00	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/17/2022	\$21.00	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/17/2022	\$21.00	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/22/2022	\$34.12	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/22/2022	\$87.59	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/22/2022	\$202.20	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/22/2022	\$289.55	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	11/22/2022	\$513.79	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/15/2022	\$22.73	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/15/2022	\$44.44	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/15/2022	\$44.44	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/15/2022	\$96.87	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/15/2022	\$187.71	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/15/2022	\$297.06	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/15/2022	\$747.20	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/15/2022	\$834.10	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/15/2022	\$2,121.04	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$16.32	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$20.58	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$21.17	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$21.17	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$44.00	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$56.92	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$87.59	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$164.03	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$165.67	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$178.56	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$189.68	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$231.10	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$336.26	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$403.07	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$540.56	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/21/2022	\$4,463.28	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	12/29/2022	\$501.33	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	1/6/2023	\$46.98	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	1/6/2023	\$106.93	Utilities
EVERSOURCE	PO BOX 56005		BOSTON	MA	02205-6005	1/6/2023	\$353.15	Utilities
EXPRESS EMPLOYMENT	3490 PIEDMONT ROAD SUITE 304		ATLANTA	GA	30305	12/15/2022	\$7,291.33	Staffing Services
EXPRESS EMPLOYMENT	3490 PIEDMONT ROAD SUITE 304		ATLANTA	GA	30305	12/29/2022	\$961.35	Staffing Services
EXPRESS SCRIPTS, INC	1 EXPRESS WAY		SAINT LOUIS	MO	63121	11/4/2022	\$79,734.90	Vendors / Suppliers
EXPRESS SCRIPTS, INC	1 EXPRESS WAY		SAINT LOUIS	MO	63121	11/17/2022	\$114,496.48	Vendors / Suppliers
EXPRESS SCRIPTS, INC	1 EXPRESS WAY		SAINT LOUIS	MO	63121	11/22/2022	\$66,856.25	Vendors / Suppliers
EXPRESS SCRIPTS, INC	1 EXPRESS WAY		SAINT LOUIS	MO	63121	12/11/2022	\$74,580.29	Vendors / Suppliers
EXPRESS SCRIPTS, INC	1 EXPRESS WAY		SAINT LOUIS	MO	63121	12/16/2022	\$154,774.46	Vendors / Suppliers
EXPRESS SCRIPTS, INC	1 EXPRESS WAY		SAINT LOUIS	MO	63121	1/13/2023	\$69,258.31	Vendors / Suppliers
EXPRESS SCRIPTS, INC	1 EXPRESS WAY		SAINT LOUIS	MO	63121	1/20/2023	\$67,694.78	Vendors / Suppliers
EXPRESS SCRIPTS, INC	1 EXPRESS WAY		SAINT LOUIS	MO	63121	1/31/2023	\$99,286.37	Vendors / Suppliers
EXPRESS SERVICES INC.	PO BOX 203901		DALLAS	TX	75320-3901	11/17/2022	\$165.85	Vendors / Suppliers
EXPRESS SERVICES INC.	PO BOX 203901		DALLAS	TX	75320-3901	11/22/2022	\$931.55	Vendors / Suppliers
EXPRESS SERVICES INC.	PO BOX 203901		DALLAS	TX	75320-3901	12/15/2022	\$717.75	Vendors / Suppliers
EXPRESS SERVICES INC.	PO BOX 203901		DALLAS	TX	75320-3901	12/21/2022	\$4,883.76	Vendors / Suppliers
EXPRESS SERVICES INC.	PO BOX 203901		DALLAS	TX	75320-3901	12/29/2022	\$2,948.65	Vendors / Suppliers
EXPRESS SERVICES INC.	PO BOX 203901		DALLAS	TX	75320-3901	1/6/2023	\$5,114.68	Vendors / Suppliers
EXPRESS SERVICES INC.	PO BOX 203901		DALLAS	TX	75320-3901	1/27/2023	\$2,603.38	Vendors / Suppliers
EXTREMELY CLEAN FLOOR SERVICES, INC	P.O. BOX 2902		KENNESAW	GA	30156	11/4/2022	\$9,684.43	Vendors / Suppliers
EXTREMELY CLEAN FLOOR SERVICES, INC	P.O. BOX 2902		KENNESAW	GA	30156	12/15/2022	\$7,832.81	Vendors / Suppliers
EXTREMELY CLEAN FLOOR SERVICES, INC	P.O. BOX 2902		KENNESAW	GA	30156	1/6/2023	\$8,362.86	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	11/4/2022	\$227,329.05	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	11/8/2022	\$50,900.85	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	11/17/2022	\$11,109.67	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	11/22/2022	\$103,855.53	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	12/1/2022	\$10,221.44	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	12/7/2022	\$23,290.20	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	12/15/2022	\$211,588.76	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	12/21/2022	\$77,046.87	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	12/30/2022	\$50,773.91	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	1/6/2023	\$105,255.72	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	1/13/2023	\$43,425.49	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	1/20/2023	\$78,337.27	Vendors / Suppliers
FACILITYSOURCE	PO BOX 846847		LOS ANGELES	CA	90084-6847	1/25/2023	\$71,801.01	Vendors / Suppliers
FACTORY MOTOR PARTS COMPANY	1380 CORPORATE CTR CURVE		EAGAN	MN	55121-1202	11/3/2022	-\$32,002.73	Vendors / Suppliers
FACTORY MOTOR PARTS COMPANY	1380 CORPORATE CTR CURVE		EAGAN	MN	55121-1202	11/3/2022	\$32,002.73	Vendors / Suppliers
FACTORY MOTOR PARTS COMPANY	1380 CORPORATE CTR CURVE		EAGAN	MN	55121-1202	11/18/2022	\$22,501.75	Vendors / Suppliers
FALCON REALTY, LLC	21 UPPER MILE POINT DRIVE, # 311		MEREDITH	NH	03253	12/1/2022	\$5,733.33	Lease
FALCON REALTY, LLC	21 UPPER MILE POINT DRIVE, # 311		MEREDITH	NH	03253	12/21/2022	\$5,733.33	Lease
FALCON REALTY, LLC	21 UPPER MILE POINT DRIVE, # 311		MEREDITH	NH	03253	1/25/2023	\$10,993.78	Lease
FAMILY FORD, INC.	PO BOX 830		DALLAS	TX	30132	11/18/2022	\$17,222.76	Vendors / Suppliers
FAMILY FORD, INC.	PO BOX 830		DALLAS	TX	30132	12/16/2022	\$9,811.63	Vendors / Suppliers
FAMILY FORD, INC.	PO BOX 830		DALLAS	TX	30132	1/13/2023	\$18,102.29	Vendors / Suppliers
FCS Automotive International Inc.	1125 NORTHBROOK PKWY		SUWANEE	GA	30024	11/10/2022	\$15,486.26	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	State	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
FCS Automotive International Inc.	1125 NORTHBROOK PKWY		SUWANEE	GA	30024		12/9/2022	\$3,218.67	Vendors / Suppliers
FCS Automotive International Inc.	1125 NORTHBROOK PKWY		SUWANEE	GA	30024		12/16/2022	\$5,798.57	Vendors / Suppliers
FCS Automotive International Inc.	1125 NORTHBROOK PKWY		SUWANEE	GA	30024		1/13/2023	\$12,557.43	Vendors / Suppliers
FCS Automotive International Inc.	1125 NORTHBROOK PKWY		SUWANEE	GA	30024		1/20/2023	\$7,086.58	Vendors / Suppliers
FEDERAL-MOGUL CORPORATION ANCO	RETAIL LOCKBOX 1MOC1N 5050 KINGSLEY		CINCINNATI	OH	45227		11/4/2022	\$276,954.99	Vendors / Suppliers
FEDERAL-MOGUL CORPORATION ANCO	RETAIL LOCKBOX 1MOC1N 5050 KINGSLEY		CINCINNATI	OH	45227		11/10/2022	\$2,000,287.92	Vendors / Suppliers
FEDERAL-MOGUL CORPORATION ANCO	RETAIL LOCKBOX 1MOC1N 5050 KINGSLEY		CINCINNATI	OH	45227		11/16/2022	\$3,837,898.38	Vendors / Suppliers
FEDERAL-MOGUL CORPORATION ANCO	RETAIL LOCKBOX 1MOC1N 5050 KINGSLEY		CINCINNATI	OH	45227		11/23/2022	\$5,712.16	Vendors / Suppliers
FEDERAL-MOGUL CORPORATION ANCO	RETAIL LOCKBOX 1MOC1N 5050 KINGSLEY		CINCINNATI	OH	45227		12/5/2022	\$708,585.30	Vendors / Suppliers
FEDERAL-MOGUL CORPORATION ANCO	RETAIL LOCKBOX 1MOC1N 5050 KINGSLEY		CINCINNATI	OH	45227		12/16/2022	\$4,013,784.01	Vendors / Suppliers
FEDERAL-MOGUL CORPORATION ANCO	RETAIL LOCKBOX 1MOC1N 5050 KINGSLEY		CINCINNATI	OH	45227		12/22/2022	\$29,501.28	Vendors / Suppliers
FEDERAL-MOGUL CORPORATION ANCO	RETAIL LOCKBOX 1MOC1N 5050 KINGSLEY		CINCINNATI	OH	45227		12/22/2022	\$237,243.86	Vendors / Suppliers
FEDERAL-MOGUL CORPORATION ANCO	RETAIL LOCKBOX 1MOC1N 5050 KINGSLEY		CINCINNATI	OH	45227		1/20/2023	\$1,999,033.94	Vendors / Suppliers
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		11/4/2022	\$26,128.93	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		11/4/2022	\$76,253.91	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		11/4/2022	\$102,080.41	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		11/8/2022	\$1,277.92	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		11/8/2022	\$27,983.42	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		11/17/2022	\$5,902.30	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		11/17/2022	\$28,296.81	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		11/22/2022	\$262.20	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		11/22/2022	\$5,142.34	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/1/2022	\$1,622.20	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/1/2022	\$3,683.73	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/1/2022	\$110,060.57	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/7/2022	\$113.74	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/7/2022	\$965.53	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/15/2022	\$56.10	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/15/2022	\$7,782.00	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/15/2022	\$277,779.30	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/21/2022	\$470.54	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/21/2022	\$49,172.44	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		12/29/2022	\$126.95	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		1/6/2023	\$2,979.76	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		1/6/2023	\$20,496.54	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		1/13/2023	\$58,699.82	Shipping
FEDEX	PO BOX 371461		PITTSBURGH	PA	15250-7461		1/25/2023	\$643.49	Shipping
FIDELIS CORPORATION	PO BOX 60305		WORCESTER	MA	01606-2096		12/1/2022	\$6,201.00	Vendors / Suppliers
FIDELIS CORPORATION	PO BOX 60305		WORCESTER	MA	01606-2096		12/21/2022	\$19,760.91	Vendors / Suppliers
FIDELIS CORPORATION	PO BOX 60305		WORCESTER	MA	01606-2096		1/6/2023	\$708.00	Vendors / Suppliers
FIRST AMERICAN COMMERCIAL	FILE 1465 1801 W OLYMPIC BLVD		PASADENA	CA	91199		12/15/2022	\$10,701.37	Vendors / Suppliers
FIRST AMERICAN COMMERCIAL	FILE 1465 1801 W OLYMPIC BLVD		PASADENA	CA	91199		12/21/2022	\$3,471.91	Vendors / Suppliers
FLIPP CORPORATION	DEPT CH 19946		PALATINE	IL	60055-9946		11/22/2022	\$3,000.00	Vendors / Suppliers
FLIPP CORPORATION	DEPT CH 19946		PALATINE	IL	60055-9946		12/21/2022	\$6,500.00	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
FLIPP CORPORATION	DEPT CH 19946		PALATINE	IL		1/20/2023	\$5,000.00	Vendors / Suppliers
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$23.46	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$125.53	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$145.40	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$232.72	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$266.06	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$321.14	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$430.06	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$531.69	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$850.20	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$860.86	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/4/2022	\$998.53	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/8/2022	\$30.04	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/8/2022	\$105.93	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/8/2022	\$242.16	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/8/2022	\$368.66	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/8/2022	\$663.35	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/17/2022	\$980.71	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/17/2022	\$1,044.36	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/17/2022	\$2,395.42	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	11/22/2022	\$790.24	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/7/2022	\$739.18	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/7/2022	\$866.36	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/7/2022	\$904.52	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/15/2022	\$115.74	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/15/2022	\$147.39	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/15/2022	\$246.75	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/15/2022	\$286.84	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/15/2022	\$436.10	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/15/2022	\$445.70	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/15/2022	\$773.62	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$27.93	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$30.04	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$140.01	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$140.77	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$219.28	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$239.59	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$249.43	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$273.64	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$327.25	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$855.53	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$937.35	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$960.66	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	12/21/2022	\$2,208.57	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/6/2023	\$189.79	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/6/2023	\$400.75	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/6/2023	\$556.90	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/6/2023	\$703.60	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/6/2023	\$782.34	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/6/2023	\$831.00	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/13/2023	\$35.04	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/13/2023	\$133.08	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/13/2023	\$356.15	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/13/2023	\$729.86	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/13/2023	\$947.93	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/20/2023	\$28.46	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/20/2023	\$115.60	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/20/2023	\$148.26	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/20/2023	\$189.30	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/20/2023	\$230.69	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/20/2023	\$341.12	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/20/2023	\$438.65	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/20/2023	\$442.98	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/25/2023	\$107.65	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/25/2023	\$335.19	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/25/2023	\$434.18	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/25/2023	\$536.24	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/25/2023	\$890.63	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/25/2023	\$894.62	Utilities
FLORIDA POWER & LIGHT	GENERAL MAIL FACILITY		MIAMI	FL	33188-0001	1/25/2023	\$2,325.37	Utilities
FORD MOTOR COMPANY	DEPT CH 14147		PALATINE	IL	60055-4147	11/4/2022	\$71,054.71	Vendors / Suppliers
FORD MOTOR COMPANY	DEPT CH 14147		PALATINE	IL	60055-4147	11/10/2022	\$92,079.49	Vendors / Suppliers
FORD MOTOR COMPANY	DEPT CH 14147		PALATINE	IL	60055-4147	11/18/2022	\$12,410.85	Vendors / Suppliers
FORD MOTOR COMPANY	DEPT CH 14147		PALATINE	IL	60055-4147	11/23/2022	\$29,052.07	Vendors / Suppliers
FORD MOTOR COMPANY	DEPT CH 14147		PALATINE	IL	60055-4147	12/9/2022	\$4,879.94	Vendors / Suppliers
FORD MOTOR COMPANY	DEPT CH 14147		PALATINE	IL	60055-4147	12/22/2022	\$19,840.31	Vendors / Suppliers
FORD MOTOR COMPANY	DEPT CH 14147		PALATINE	IL	60055-4147	1/20/2023	\$11,417.41	Vendors / Suppliers
FORNEY INDUSTRIES, INC.	2057 Vermont Drive		Fort Collins	CO	80525	11/18/2022	\$10,909.11	Vendors / Suppliers
FORNEY INDUSTRIES, INC.	2057 Vermont Drive		Fort Collins	CO	80525	1/13/2023	\$1,603.32	Vendors / Suppliers
FORNEY INDUSTRIES, INC.	2057 Vermont Drive		Fort Collins	CO	80525	1/20/2023	\$3,209.14	Vendors / Suppliers
FORWARD LIFT	12758 COLLECTIONS CENTER DR		CHICAGO	IL	60693	11/18/2022	\$98.43	Vendors / Suppliers
FORWARD LIFT	12758 COLLECTIONS CENTER DR		CHICAGO	IL	60693	12/22/2022	\$18,108.20	Vendors / Suppliers
FORWARD LIFT	12758 COLLECTIONS CENTER DR		CHICAGO	IL	60693	1/13/2023	\$915.09	Vendors / Suppliers
FOUR SEASONS DIVISION OF	88207 EXPEDITE WAY		CHICAGO	IL	60695-0001	11/10/2022	\$300,150.78	Vendors / Suppliers
FOUR SEASONS DIVISION OF	88207 EXPEDITE WAY		CHICAGO	IL	60695-0001	11/18/2022	\$1,748,976.92	Vendors / Suppliers
FOUR SEASONS DIVISION OF	88207 EXPEDITE WAY		CHICAGO	IL	60695-0001	12/16/2022	\$66,536.04	Vendors / Suppliers
FREDERICKSBURG AUTO PARTS INC.	PO BOX 1134		FREDERICKSBURG	VA	22402	12/1/2022	\$5,833.33	Vendors / Suppliers
FREDERICKSBURG AUTO PARTS INC.	PO BOX 1134		FREDERICKSBURG	VA	22402	12/21/2022	\$5,833.33	Vendors / Suppliers
FROST AGENT	98 Dolphin Point Dr		Beaufort	SC	29907	12/1/2022	\$2,841.00	Vendors / Suppliers
FROST AGENT	98 Dolphin Point Dr		Beaufort	SC	29907	12/21/2022	\$2,841.00	Vendors / Suppliers
FROST AGENT	98 Dolphin Point Dr		Beaufort	SC	29907	1/25/2023	\$2,841.00	Vendors / Suppliers
FRP DEVELOPMENT CORP	STE 200 34 LOVETON CIRCLE		SPARKS	MD	21152	12/1/2022	\$6,396.58	Lease
FRP DEVELOPMENT CORP	STE 200 34 LOVETON CIRCLE		SPARKS	MD	21152	12/21/2022	\$6,396.58	Lease
FRP DEVELOPMENT CORP	STE 200 34 LOVETON CIRCLE		SPARKS	MD	21152	1/25/2023	\$6,396.58	Lease
G.B. REMANUFACTURING	2040 E CHERRY INDUSTRIAL CIR		LONG BEACH	CA	90805-4410	11/18/2022	\$11,739.00	Vendors / Suppliers
GABRIELLI TRUCK SALES LTD	PO BOX 358137		PITTSBURGH	PA	15251-5137	11/4/2022	\$24,877.45	Vendors / Suppliers
GATES CORPORATION	PO BOX 102036		ATLANTA	GA	30368-2036	11/4/2022	\$400,431.32	Vendors / Suppliers
GATES CORPORATION	PO BOX 102036		ATLANTA	GA	30368-2036	11/10/2022	\$392,071.65	Vendors / Suppliers
GATES CORPORATION	PO BOX 102036		ATLANTA	GA	30368-2036	11/18/2022	\$2,691,857.53	Vendors / Suppliers
GATES CORPORATION	PO BOX 102036		ATLANTA	GA	30368-2036	12/9/2022	\$100,047.48	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
GATES CORPORATION	PO BOX 102036		ATLANTA	GA	30368-2036	12/16/2022	\$500,029.85	Vendors / Suppliers
GATES CORPORATION	PO BOX 102036		ATLANTA	GA	30368-2036	12/22/2022	\$300,615.26	Vendors / Suppliers
GATES CORPORATION	PO BOX 102036		ATLANTA	GA	30368-2036	1/13/2023	\$25,337.85	Vendors / Suppliers
GATES CORPORATION	PO BOX 102036		ATLANTA	GA	30368-2036	1/20/2023	\$498,956.60	Vendors / Suppliers
GATEWAY VA ASSOCIATES LLC	551 FIFTH AVENUE SUITE 2200		NEW YORK	NY	10176	12/1/2022	\$4,150.75	Lease
GATEWAY VA ASSOCIATES LLC	551 FIFTH AVENUE SUITE 2200		NEW YORK	NY	10176	12/21/2022	\$574.13	Lease
GATEWAY VA ASSOCIATES LLC	551 FIFTH AVENUE SUITE 2200		NEW YORK	NY	10176	12/21/2022	\$4,623.23	Lease
GATEWAY VA ASSOCIATES LLC	551 FIFTH AVENUE SUITE 2200		NEW YORK	NY	10176	1/25/2023	\$4,150.75	Lease
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	11/4/2022	\$49,417.14	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	11/8/2022	\$1,237.83	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	11/17/2022	\$50,181.21	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	11/22/2022	\$97,482.40	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	12/1/2022	\$101,317.00	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	12/15/2022	\$96,642.78	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	12/21/2022	\$49,428.14	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	12/30/2022	\$48,100.45	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	1/6/2023	\$137,922.67	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	1/13/2023	\$47,668.32	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	1/20/2023	\$48,055.82	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	1/25/2023	\$47,452.25	Vendors / Suppliers
GEM LOGISTICS INC.	PO BOX 35382		GREENSBORO	NC	27425	1/31/2023	\$47,452.25	Vendors / Suppliers
Gemcole Properties	2495 Brickyard Road		Canandaigua	NY	14424	12/1/2022	\$5,640.77	Lease
Gemcole Properties	2495 Brickyard Road		Canandaigua	NY	14424	12/21/2022	\$5,640.77	Lease
Gemcole Properties	2495 Brickyard Road		Canandaigua	NY	14424	1/25/2023	\$5,640.77	Lease
GENERA CORPORATION	PO Box 205188		DALLAS	TX	75320-5188	11/18/2022	\$3,173.00	Vendors / Suppliers
GENERA CORPORATION	PO Box 205188		DALLAS	TX	75320-5188	12/9/2022	\$4,895.16	Vendors / Suppliers
GENERA CORPORATION	PO Box 205188		DALLAS	TX	75320-5188	12/16/2022	\$1,041.98	Vendors / Suppliers
GENERA CORPORATION	PO Box 205188		DALLAS	TX	75320-5188	1/13/2023	\$1,770.42	Vendors / Suppliers
GENERA CORPORATION	PO Box 205188		DALLAS	TX	75320-5188	1/20/2023	\$1,021.18	Vendors / Suppliers
GENESEEE BUSINESS CENTER INC	PO BOX 522		UTICA	NY	13503	12/1/2022	\$3,162.50	Vendors / Suppliers
GENESEEE BUSINESS CENTER INC	PO BOX 522		UTICA	NY	13503	12/15/2022	\$2,020.45	Vendors / Suppliers
GENESEEE BUSINESS CENTER INC	PO BOX 522		UTICA	NY	13503	12/21/2022	\$5,448.48	Vendors / Suppliers
GENESEEE BUSINESS CENTER INC	PO BOX 522		UTICA	NY	13503	1/20/2023	\$1,001.72	Vendors / Suppliers
GENPACT INTERNATIONAL INC	1000 HAWKINS BLVD	SUITE A	EL PASO	TX	79915	11/4/2022	\$12,000.00	Services
GENPACT INTERNATIONAL INC	1000 HAWKINS BLVD	SUITE A	EL PASO	TX	79915	11/22/2022	\$14,200.00	Services
GENPACT INTERNATIONAL INC	1000 HAWKINS BLVD	SUITE A	EL PASO	TX	79915	12/1/2022	\$227,632.00	Services
GENPACT INTERNATIONAL INC	1000 HAWKINS BLVD	SUITE A	EL PASO	TX	79915	12/7/2022	\$12,000.00	Services
GENPACT INTERNATIONAL INC	1000 HAWKINS BLVD	SUITE A	EL PASO	TX	79915	1/23/2023	\$125,816.00	Services
GENPACT INTERNATIONAL INC	1000 HAWKINS BLVD	SUITE A	EL PASO	TX	79915	1/26/2023	\$113,816.00	Services
GENPACT INTERNATIONAL, INC.	1000 HAWKINS BLVD , SUITE A		EL PASO	TX	79915	11/4/2022	\$12,000.00	Outsourced IT Solutions
GENPACT INTERNATIONAL, INC.	1000 HAWKINS BLVD , SUITE A		EL PASO	TX	79915	11/22/2022	\$14,200.00	Outsourced IT Solutions
GENPACT INTERNATIONAL, INC.	1000 HAWKINS BLVD , SUITE A		EL PASO	TX	79915	12/1/2022	\$227,632.00	Outsourced IT Solutions
GENPACT INTERNATIONAL, INC.	1000 HAWKINS BLVD , SUITE A		EL PASO	TX	79915	12/7/2022	\$12,000.00	Outsourced IT Solutions
GENPACT INTERNATIONAL, INC.	1000 HAWKINS BLVD , SUITE A		EL PASO	TX	79915	1/20/2023	\$125,816.00	Outsourced IT Solutions
GENPACT INTERNATIONAL, INC.	1000 HAWKINS BLVD , SUITE A		EL PASO	TX	79915	1/26/2023	\$113,816.00	Outsourced IT Solutions
GEORGES GARAGE INC	340 EAST SPRING STREET		AVON	MA	02322	11/8/2022	\$5,359.07	Vendors / Suppliers
GEORGES GARAGE INC	340 EAST SPRING STREET		AVON	MA	02322	12/1/2022	\$1,843.83	Vendors / Suppliers
GEORGES GARAGE INC	340 EAST SPRING STREET		AVON	MA	02322	12/21/2022	\$2,427.33	Vendors / Suppliers
GEORGES GARAGE INC	340 EAST SPRING STREET		AVON	MA	02322	1/20/2023	\$125.00	Vendors / Suppliers
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	11/4/2022	\$2,028.50	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	11/17/2022	\$111.64	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	11/17/2022	\$544.30	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	11/22/2022	\$7,551.03	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	12/15/2022	\$90.49	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	12/15/2022	\$1,656.72	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	12/15/2022	\$7,462.33	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	12/21/2022	\$1,527.04	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	12/21/2022	\$1,527.04	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	12/29/2022	\$108.43	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	12/29/2022	\$242.55	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	12/29/2022	\$457.08	Utilities	
GEORGIA POWER	96 ANNEX		ATLANTA	GA	30396-0001	1/20/2023	\$1,556.23	Utilities	
GETTY REALTY CO.	292 MADISON AVENUE FLOOR 9		NEW YORK	NY	10017	12/1/2022	\$3,904.98	Lease	
GETTY REALTY CO.	292 MADISON AVENUE FLOOR 9		NEW YORK	NY	10017	12/21/2022	-\$3,584.98	Lease	
GETTY REALTY CO.	292 MADISON AVENUE FLOOR 9		NEW YORK	NY	10017	12/21/2022	\$3,584.98	Lease	
GETTY REALTY CO.	292 MADISON AVENUE FLOOR 9		NEW YORK	NY	10017	12/21/2022	\$3,651.23	Lease	
GETTY REALTY CO.	292 MADISON AVENUE FLOOR 9		NEW YORK	NY	10017	12/21/2022	\$27,596.41	Lease	
GETTY REALTY CO.	292 MADISON AVENUE FLOOR 9		NEW YORK	NY	10017	12/29/2022	\$3,584.98	Lease	
GIBSON MCASKILL AND CROSBY LLP	69 DELAWARE AVENUE, SUITE 900		BUFFALO	NY	14202	11/22/2022	\$5,967.69	Vendors / Suppliers	
GIBSON MCASKILL AND CROSBY LLP	69 DELAWARE AVENUE, SUITE 900		BUFFALO	NY	14202	12/15/2022	\$169.29	Vendors / Suppliers	
GIBSON MCASKILL AND CROSBY LLP	69 DELAWARE AVENUE, SUITE 900		BUFFALO	NY	14202	1/6/2023	\$2,746.26	Vendors / Suppliers	
GK INDUSTRIES	50 Precidio Court		Brampton	ON	L6S 6E3	CA	12/19/2022	\$73,494.86	Vendor
GK INDUSTRIES	50 Precidio Court		Brampton	ON	L6S 6E3	CA	12/23/2022	\$19,770.26	Vendor
GK INDUSTRIES LTD.	4435 NORTH SERVICE ROAD BLDG B		BURLINGTON		L7L 4X7	Canada	12/19/2022	\$73,494.86	Vendors / Suppliers
GK INDUSTRIES LTD.	4435 NORTH SERVICE ROAD BLDG B		BURLINGTON		L7L 4X7	Canada	12/22/2022	\$19,770.26	Vendors / Suppliers
GKI INDUSTRIAL REIT 6 LLC DBA	280 PARK AVENUE 36W		NEW YORK	NY	10017	12/1/2022	\$46,427.82	Lease	
GKI INDUSTRIAL REIT 6 LLC DBA	280 PARK AVENUE 36W		NEW YORK	NY	10017	12/21/2022	\$24,344.94	Lease	
GKI INDUSTRIAL REIT 6 LLC DBA	280 PARK AVENUE 36W		NEW YORK	NY	10017	1/25/2023	\$24,344.94	Lease	
GM SERVICE PARTS OPERATIONS	PO BOX 905053		CHARLOTTE	NC	28290-5053	11/8/2022	\$185,416.89	Vendors / Suppliers	
GM SERVICE PARTS OPERATIONS	PO BOX 905053		CHARLOTTE	NC	28290-5053	11/23/2022	\$12,726.08	Vendors / Suppliers	
GM SERVICE PARTS OPERATIONS	PO BOX 905053		CHARLOTTE	NC	28290-5053	12/2/2022	\$151,188.05	Vendors / Suppliers	
GM SERVICE PARTS OPERATIONS	PO BOX 905053		CHARLOTTE	NC	28290-5053	12/9/2022	\$37,404.58	Vendors / Suppliers	
GM SERVICE PARTS OPERATIONS	PO BOX 905053		CHARLOTTE	NC	28290-5053	12/16/2022	\$442,170.88	Vendors / Suppliers	
GM SERVICE PARTS OPERATIONS	PO BOX 905053		CHARLOTTE	NC	28290-5053	12/22/2022	\$142,883.93	Vendors / Suppliers	
GM SERVICE PARTS OPERATIONS	PO BOX 905053		CHARLOTTE	NC	28290-5053	1/20/2023	\$320,342.01	Vendors / Suppliers	
GOALLINE SOLUTIONS INC	STE 203 3430 SOUTH SERVICE ROAD		BURLINGTON		L7N 3T9	Canada	11/4/2022	\$22,340.00	Vendors / Suppliers
GOALLINE SOLUTIONS INC	3430 SOUTH SERVICE ROAD	SUITE 203	BURLINGTON	ON	L7N 3T9	Canada	11/4/2022	\$22,340.00	Services
GOALLINE SOLUTIONS INC	STE 203 3430 SOUTH SERVICE ROAD		BURLINGTON		L7N 3T9	Canada	12/15/2022	\$22,340.00	Vendors / Suppliers
GOALLINE SOLUTIONS INC	3430 SOUTH SERVICE ROAD	SUITE 203	BURLINGTON	ON	L7N 3T9	Canada	12/15/2022	\$22,430.00	Services
GOALLINE SOLUTIONS INC	STE 203 3430 SOUTH SERVICE ROAD		BURLINGTON		L7N 3T9	Canada	12/30/2022	\$22,340.00	Vendors / Suppliers
GOALLINE SOLUTIONS INC	3430 SOUTH SERVICE ROAD	SUITE 203	BURLINGTON	ON	L7N 3T9	Canada	12/30/2022	\$22,340.00	Services
GO-JO INDUSTRIES, INC.	P O BOX 931105		CLEVELAND	OH	44193	11/18/2022	\$8,248.96	Vendors / Suppliers	
GO-JO INDUSTRIES, INC.	P O BOX 931105		CLEVELAND	OH	44193	1/20/2023	\$1,202.13	Vendors / Suppliers	
GOODDAY TECHNOLOGIES	A-704 , AMRAPALI LAKE VIEW TOWER		AHMEDABAD		380052	Canada	11/17/2022	\$10,550.36	Vendors / Suppliers
GOODDAY TECHNOLOGIES	A-704 AMRAPALI LAKE VIEW TOWER	7TH FLOOR, OPP ALPHA ONE MALL		AHMEDABAD	380052	INDIA	11/17/2022	\$10,550.36	Services

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)	
GOODDAY TECHNOLOGIES	A-704 , AMRAPALI LAKE VIEW TOWER		AHMEDABAD	380052	Canada	12/13/2022	\$10,550.25	Vendors / Suppliers	
GOODDAY TECHNOLOGIES	A-704 AMRAPALI LAKE VIEW TOWER	7TH FLOOR, OPP ALPHA ONE MALL		AHMEDABAD	380052	INDIA	12/13/2022	\$10,550.25	Services
GOODDAY TECHNOLOGIES	A-704 , AMRAPALI LAKE VIEW TOWER		AHMEDABAD	380052	Canada	1/26/2023	\$10,550.23	Vendors / Suppliers	
GOODDAY TECHNOLOGIES	A-704 AMRAPALI LAKE VIEW TOWER	7TH FLOOR, OPP ALPHA ONE MALL		AHMEDABAD	380052	INDIA	1/26/2023	\$10,550.23	Services
GRADISON MANAGEMENT LLC	140 S MAIN ST		MANCHESTER	PA	17345		12/1/2022	\$4,214.37	Lease
GRADISON MANAGEMENT LLC	140 S MAIN ST		MANCHESTER	PA	17345		12/21/2022	\$4,214.37	Lease
GRADISON MANAGEMENT LLC	140 S MAIN ST		MANCHESTER	PA	17345		1/25/2023	\$4,214.37	Lease
GRAINGER	DEPARTMENT 886290599		PALATINE	IL	60038-0001		11/18/2022	\$79,501.41	Vendors / Suppliers
GRAINGER	DEPARTMENT 886290599		PALATINE	IL	60038-0001		1/13/2023	\$39,709.80	Vendors / Suppliers
GRANITE TELECOMMUNICATIONS	P O BOX 983119		BOSTON	MA	02298-3119		11/17/2022	\$33,144.23	Utilities
GRANITE TELECOMMUNICATIONS	P O BOX 983119		BOSTON	MA	02298-3119		12/15/2022	\$33,829.08	Utilities
GRANITE TELECOMMUNICATIONS	P O BOX 983119		BOSTON	MA	02298-3119		12/21/2022	\$32,024.02	Utilities
GRANT THORNTON LLP	PO BOX 532019		ATLANTA	GA	30353-2019		12/21/2022	\$172,980.00	Audit Firm
GRANTURK EQUIPMENT CO INC	1 SCHUYLKILL PARKWAY BLD B		BRIDGEPORT	PA	19405		11/18/2022	\$34,783.76	Vendors / Suppliers
Greenwood Emergency Vehicles	530 John Dietsch Blvd		North Attleboro	MA	02763		11/4/2022	\$2,774.40	Vendors / Suppliers
Greenwood Emergency Vehicles	530 John Dietsch Blvd		North Attleboro	MA	02763		11/10/2022	\$70.81	Vendors / Suppliers
Greenwood Emergency Vehicles	530 John Dietsch Blvd		North Attleboro	MA	02763		11/18/2022	\$8,680.99	Vendors / Suppliers
Greenwood Emergency Vehicles	530 John Dietsch Blvd		North Attleboro	MA	02763		11/23/2022	\$3,476.84	Vendors / Suppliers
Greenwood Emergency Vehicles	530 John Dietsch Blvd		North Attleboro	MA	02763		12/16/2022	\$13,665.83	Vendors / Suppliers
Grimm Building Materials Company	PO Box 157		Troy	NY	12181		12/1/2022	\$5,934.62	Vendors / Suppliers
Grimm Building Materials Company	PO Box 157		Troy	NY	12181		12/21/2022	\$5,865.92	Vendors / Suppliers
Grimm Building Materials Company	PO Box 157		Troy	NY	12181		1/20/2023	\$397.01	Vendors / Suppliers
GROTE INDUSTRIES LLC.	P.O. Box 630116		CINCINNATI	OH	45263-0116		11/4/2022	\$98,458.09	Vendors / Suppliers
GROTE INDUSTRIES LLC.	P.O. Box 630116		CINCINNATI	OH	45263-0116		11/10/2022	\$1,650.83	Vendors / Suppliers
GROTE INDUSTRIES LLC.	P.O. Box 630116		CINCINNATI	OH	45263-0116		12/2/2022	\$26,449.84	Vendors / Suppliers
GROTE INDUSTRIES LLC.	P.O. Box 630116		CINCINNATI	OH	45263-0116		12/16/2022	\$49,734.62	Vendors / Suppliers
GROTE INDUSTRIES LLC.	P.O. Box 630116		CINCINNATI	OH	45263-0116		12/22/2022	\$9,647.96	Vendors / Suppliers
GROTE INDUSTRIES LLC.	P.O. Box 630116		CINCINNATI	OH	45263-0116		1/13/2023	\$47,563.71	Vendors / Suppliers
H AND L HOLDINGS INC	386 VAN WINKLE AVENUE		HAWTHORNE	NJ	07506		12/1/2022	\$7,460.00	Lease
H AND L HOLDINGS INC	386 VAN WINKLE AVENUE		HAWTHORNE	NJ	07506		12/15/2022	\$62.33	Lease
H AND L HOLDINGS INC	386 VAN WINKLE AVENUE		HAWTHORNE	NJ	07506		12/21/2022	\$7,460.00	Lease
H AND L HOLDINGS INC	386 VAN WINKLE AVENUE		HAWTHORNE	NJ	07506		1/25/2023	\$7,460.00	Lease
HANCOCK MECHANIC LLC	5 Baldwin Road		Wakefield	MA	01880		12/1/2022	\$8,586.78	Vendors / Suppliers
HANCOCK MECHANIC LLC	5 Baldwin Road		Wakefield	MA	01880		12/21/2022	\$8,586.78	Vendors / Suppliers
HANCOCK MECHANIC LLC	5 Baldwin Road		Wakefield	MA	01880		1/25/2023	\$8,586.78	Vendors / Suppliers
HARDY CHEVROLET INC	1249 CHARLES HARDY PKWY		DALLAS	TX	30157		11/14/2022	\$40,179.93	Vendors / Suppliers
HARDY CHEVROLET INC	1249 CHARLES HARDY PKWY		DALLAS	TX	30157		12/23/2022	\$61.70	Vendors / Suppliers
HB NORTHERN VIRGINIA PORTFOLIO	360 S. ROSEMARY AVENUE		WEST PALM BEACH	FL	33401		12/1/2022	\$7,484.95	Lease
HB NORTHERN VIRGINIA PORTFOLIO	360 S. ROSEMARY AVENUE		WEST PALM BEACH	FL	33401		12/21/2022	\$7,484.95	Lease
HB NORTHERN VIRGINIA PORTFOLIO	360 S. ROSEMARY AVENUE		WEST PALM BEACH	FL	33401		1/25/2023	\$7,484.95	Lease
HDA Truck Pride	608 Lambert Pointe Drive, Building		Hazelwood	MO	63042		11/4/2022	\$7,718.60	Vendors / Suppliers
HDA Truck Pride	608 Lambert Pointe Drive, Building		Hazelwood	MO	63042		11/23/2022	\$23,268.22	Vendors / Suppliers
HDA Truck Pride	608 Lambert Pointe Drive, Building		Hazelwood	MO	63042		12/2/2022	\$5,159.60	Vendors / Suppliers
HDA Truck Pride	608 Lambert Pointe Drive, Building		Hazelwood	MO	63042		12/9/2022	\$39,294.89	Vendors / Suppliers
HDA Truck Pride	608 Lambert Pointe Drive, Building		Hazelwood	MO	63042		12/16/2022	\$25,305.14	Vendors / Suppliers
HDA Truck Pride	608 Lambert Pointe Drive, Building		Hazelwood	MO	63042		12/22/2022	\$3,119.52	Vendors / Suppliers
HDA Truck Pride	608 Lambert Pointe Drive, Building		Hazelwood	MO	63042		1/13/2023	\$2,738.77	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
HDA Truck Pride	608 Lambert Pointe Drive, Building		Hazelwood	MO	63042	1/20/2023	\$25,064.46	Vendors / Suppliers
HENDRICKS POWER COOPERATIVE	86 N COUNTY RD 500 E.		DANVILLE	IN	46122-0309	12/7/2022	\$7,563.75	Utilities
HENDRICKS POWER COOPERATIVE	86 N COUNTY RD 500 E.		DANVILLE	IN	46122-0309	1/6/2023	\$8,035.14	Utilities
HENDRICKS POWER COOPERATIVE	86 N COUNTY RD 500 E.		DANVILLE	IN	46122-0309	1/20/2023	\$8,050.98	Utilities
HIGHLINE-WARREN LLC	PO BOX 74008912		CHICAGO	IL	60674-8912	11/4/2022	\$20,464.77	Vendors / Suppliers
HIGHLINE-WARREN LLC	PO BOX 74008912		CHICAGO	IL	60674-8912	11/10/2022	\$45,656.19	Vendors / Suppliers
HIGHLINE-WARREN LLC	PO BOX 74008912		CHICAGO	IL	60674-8912	11/18/2022	\$53,742.69	Vendors / Suppliers
HIGHLINE-WARREN LLC	PO BOX 74008912		CHICAGO	IL	60674-8912	11/23/2022	\$55,592.49	Vendors / Suppliers
HIGHLINE-WARREN LLC	PO BOX 74008912		CHICAGO	IL	60674-8912	12/22/2022	\$10,001.47	Vendors / Suppliers
HIGHLINE-WARREN LLC	PO BOX 74008912		CHICAGO	IL	60674-8912	1/23/2023	\$10,704.86	Vendors / Suppliers
HNP INVESTMENTS LLC	411 48TH ST.		VIRGINIA BEACH	VA	23451	12/1/2022	\$6,500.00	Lease
HNP INVESTMENTS LLC	411 48TH ST.		VIRGINIA BEACH	VA	23451	12/21/2022	\$2,336.25	Lease
HNP INVESTMENTS LLC	411 48TH ST.		VIRGINIA BEACH	VA	23451	12/21/2022	\$7,000.00	Lease
HNP INVESTMENTS LLC	411 48TH ST.		VIRGINIA BEACH	VA	23451	1/20/2023	\$5,242.00	Lease
HOFMANN USA	26005 NETWORK PLACE		CHICAGO	IL	60673-1210	11/23/2022	\$115.47	Vendors / Suppliers
HOFMANN USA	26005 NETWORK PLACE		CHICAGO	IL	60673-1210	12/23/2022	\$13,824.00	Vendors / Suppliers
HOLLEY PERFORMANCE PRODUCTS	PO BOX 932935		Cleveland	OH	44193	11/18/2022	\$13,171.43	Vendors / Suppliers
HOLTSMVILLE PROPERTIES, LLC	101 RICHARDSON STREET		BROOKLYN	NY	11211	12/1/2022	\$7,916.57	Lease
HOLTSMVILLE PROPERTIES, LLC	101 RICHARDSON STREET		BROOKLYN	NY	11211	12/21/2022	\$7,916.57	Lease
HONEYWELL CPG/ FRAM Group	P O BOX 198467		ATLANTA	GA	30384-8467	11/4/2022	\$36,336.39	Vendors / Suppliers
HONEYWELL CPG/ FRAM Group	P O BOX 198467		ATLANTA	GA	30384-8467	11/18/2022	\$36,972.01	Vendors / Suppliers
HONEYWELL CPG/ FRAM Group	P O BOX 198467		ATLANTA	GA	30384-8467	1/23/2023	\$253.45	Vendors / Suppliers
HOPKINS MANUFACTURING CORP.	PO BOX 959692		ST LOUIS	MO	63195-9692	11/18/2022	\$8,999.74	Vendors / Suppliers
HOPKINS MANUFACTURING CORP.	PO BOX 959692		ST LOUIS	MO	63195-9692	12/2/2022	\$8,431.43	Vendors / Suppliers
HOPKINS MANUFACTURING CORP.	PO BOX 959692		ST LOUIS	MO	63195-9692	1/23/2023	\$24.72	Vendors / Suppliers
HRP ASSOCIATES, INC	197 SCOTT SWAMP ROAD		FARMINGTON	CT	06032	11/17/2022	\$3,006.15	Vendors / Suppliers
HRP ASSOCIATES, INC	197 SCOTT SWAMP ROAD		FARMINGTON	CT	06032	12/15/2022	\$3,110.30	Vendors / Suppliers
HRP ASSOCIATES, INC	197 SCOTT SWAMP ROAD		FARMINGTON	CT	06032	12/30/2022	\$7,913.30	Vendors / Suppliers
HRP ASSOCIATES, INC	197 SCOTT SWAMP ROAD		FARMINGTON	CT	06032	1/13/2023	\$242.35	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	11/4/2022	\$5,419.06	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	11/17/2022	\$32,573.57	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	12/1/2022	\$21,149.01	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	12/7/2022	\$18,465.24	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	12/15/2022	\$17,108.10	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	12/21/2022	\$21,019.94	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	1/6/2023	\$11,281.32	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	1/13/2023	\$10,340.96	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	1/20/2023	\$11,384.45	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	1/25/2023	\$21,009.21	Vendors / Suppliers
HUB GROUP TRUCKING, INC	dba HUB GROUP DEDICATED		CHICAGO	IL	60694-5088	1/31/2023	\$10,331.37	Vendors / Suppliers
HUNKES TRANSFER INC	BOX 229		WADENA	MN	56482	11/8/2022	\$24,391.36	Vendors / Suppliers
HUNKES TRANSFER INC	BOX 229		WADENA	MN	56482	11/17/2022	\$8,048.03	Vendors / Suppliers
HUNKES TRANSFER INC	BOX 229		WADENA	MN	56482	11/22/2022	\$24,450.90	Vendors / Suppliers
HUNKES TRANSFER INC	BOX 229		WADENA	MN	56482	12/1/2022	\$8,006.25	Vendors / Suppliers
HUNKES TRANSFER INC	BOX 229		WADENA	MN	56482	12/7/2022	\$7,894.88	Vendors / Suppliers
HUNKES TRANSFER INC	BOX 229		WADENA	MN	56482	12/15/2022	\$6,325.68	Vendors / Suppliers
HUNKES TRANSFER INC	BOX 229		WADENA	MN	56482	12/21/2022	\$13,697.79	Vendors / Suppliers
HUNKES TRANSFER INC	BOX 229		WADENA	MN	56482	1/6/2023	\$5,896.32	Vendors / Suppliers
HUNKES TRANSFER INC	BOX 229		WADENA	MN	56482	1/25/2023	\$14,897.15	Vendors / Suppliers
HYDRATE HQ OF MID-ATLANTIC LLC	79 NORTH MAIN STREET		CHAGRIN FALLS	OH	44022	11/4/2022	\$222.44	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
HYDRATE HQ OF MID-ATLANTIC LLC	79 NORTH MAIN STREET		CHAGRIN FALLS	OH 44022		11/8/2022	\$222.44	Vendors / Suppliers
HYDRATE HQ OF MID-ATLANTIC LLC	79 NORTH MAIN STREET		CHAGRIN FALLS	OH 44022		11/17/2022	\$444.88	Vendors / Suppliers
HYDRATE HQ OF MID-ATLANTIC LLC	79 NORTH MAIN STREET		CHAGRIN FALLS	OH 44022		12/7/2022	\$4,207.60	Vendors / Suppliers
HYDRATE HQ OF MID-ATLANTIC LLC	79 NORTH MAIN STREET		CHAGRIN FALLS	OH 44022		12/15/2022	\$1,251.30	Vendors / Suppliers
HYDRATE HQ OF MID-ATLANTIC LLC	79 NORTH MAIN STREET		CHAGRIN FALLS	OH 44022		1/20/2023	\$1,392.40	Vendors / Suppliers
HYLAND SOFTWARE, INC.	PO BOX 846261		DALLAS	TX 75284-6261		11/4/2022	\$13,934.16	Software License
HYLAND SOFTWARE, INC.	PO BOX 846261		DALLAS	TX 75284-6261		11/17/2022	\$22,934.16	Software License
HYLAND SOFTWARE, INC.	PO BOX 846261		DALLAS	TX 75284-6261		12/1/2022	\$375.00	Software License
HYLAND SOFTWARE, INC.	PO BOX 846261		DALLAS	TX 75284-6261		12/15/2022	\$13,934.16	Software License
IAP DURA INTERNATIONAL	11 Distribution Blvd, Suite A		Edison	NJ 08817-6005		11/10/2022	\$33,079.10	Vendors / Suppliers
IAP DURA INTERNATIONAL	11 Distribution Blvd, Suite A		Edison	NJ 08817-6005		11/23/2022	\$37,035.35	Vendors / Suppliers
IAP DURA INTERNATIONAL	11 Distribution Blvd, Suite A		Edison	NJ 08817-6005		12/2/2022	\$86,931.79	Vendors / Suppliers
IAP DURA INTERNATIONAL	11 Distribution Blvd, Suite A		Edison	NJ 08817-6005		12/16/2022	\$16,188.03	Vendors / Suppliers
IAP DURA INTERNATIONAL	11 Distribution Blvd, Suite A		Edison	NJ 08817-6005		1/13/2023	\$789.74	Vendors / Suppliers
IAP DURA INTERNATIONAL	11 Distribution Blvd, Suite A		Edison	NJ 08817-6005		1/20/2023	\$25,955.10	Vendors / Suppliers
ICON MANAGEMENT 1 LLC	5877 COMMERCE STREET SUITE 109		PITTSBURGH	PA 15206		12/1/2022	\$5,788.13	Vendors / Suppliers
ICON MANAGEMENT 1 LLC	5877 COMMERCE STREET SUITE 109		PITTSBURGH	PA 15206		12/21/2022	\$5,788.80	Vendors / Suppliers
ICON MANAGEMENT 1 LLC	5877 COMMERCE STREET SUITE 109		PITTSBURGH	PA 15206		1/25/2023	-\$2,489.40	Vendors / Suppliers
ICON MANAGEMENT 1 LLC	5877 COMMERCE STREET SUITE 109		PITTSBURGH	PA 15206		1/25/2023	\$5,790.14	Vendors / Suppliers
INGERSOLL DEVELOPMENT PARTNERS LLC	12600 TRISKETT ROAD		CLEVELAND	OH 44111		12/1/2022	\$3,312.50	Lease
INGERSOLL DEVELOPMENT PARTNERS LLC	12600 TRISKETT ROAD		CLEVELAND	OH 44111		12/21/2022	\$3,312.50	Lease
INGERSOLL DEVELOPMENT PARTNERS LLC	12600 TRISKETT ROAD		CLEVELAND	OH 44111		1/25/2023	\$3,312.50	Lease
INGRESS PROPERTIES PENNDELL LLC	411 GARDEN STATE DR		CHERRY HILL	NJ 08002		12/1/2022	\$4,515.86	Lease
INGRESS PROPERTIES PENNDELL LLC	411 GARDEN STATE DR		CHERRY HILL	NJ 08002		12/15/2022	\$465.47	Lease
INGRESS PROPERTIES PENNDELL LLC	411 GARDEN STATE DR		CHERRY HILL	NJ 08002		12/21/2022	\$4,515.86	Lease
INGRESS PROPERTIES PENNDELL LLC	411 GARDEN STATE DR		CHERRY HILL	NJ 08002		1/20/2023	\$65.04	Lease
INGRESS PROPERTIES PENNDELL LLC	411 GARDEN STATE DR		CHERRY HILL	NJ 08002		1/25/2023	\$4,950.03	Lease
INNER BELT INDUSTRIAL	54 CANAL STREET SUITE 310		BOSTON	MA 02114		12/1/2022	\$34,497.80	Lease
INNER BELT INDUSTRIAL	54 CANAL STREET SUITE 310		BOSTON	MA 02114		12/21/2022	\$34,497.80	Lease
INNOVA PRODUCTS	17352 VON KARMAN AVE		IRVINE	CA 92614		11/18/2022	\$5,363.04	Vendors / Suppliers
INNOVA PRODUCTS	17352 VON KARMAN AVE		IRVINE	CA 92614		12/2/2022	\$2,268.98	Vendors / Suppliers
INNOVA PRODUCTS	17352 VON KARMAN AVE		IRVINE	CA 92614		1/13/2023	\$10,263.12	Vendors / Suppliers
INNOVATIVE HANDLING SYSTEMS, INC	25 BERKLEY STREET		MARLBOROUGH	MA 01752		11/4/2022	\$2,592.00	Vendors / Suppliers
INNOVATIVE HANDLING SYSTEMS, INC	25 BERKLEY STREET		MARLBOROUGH	MA 01752		12/1/2022	\$1,883.00	Vendors / Suppliers
INNOVATIVE HANDLING SYSTEMS, INC	25 BERKLEY STREET		MARLBOROUGH	MA 01752		12/15/2022	\$6,359.38	Vendors / Suppliers
INSIGHT GLOBAL INC	PO BOX 198226		ATLANTA	GA 30384-8226		12/15/2022	\$33,346.54	Vendors / Suppliers
INSTALLED PARTS GROUP, LLC	38 E FIELDSTONE VILLAGE DRIVE		ROCK SPRINGS	GA 30739		11/22/2022	\$45,604.22	Vendors / Suppliers
INSTALLED PARTS GROUP, LLC	38 E FIELDSTONE VILLAGE DRIVE		ROCK SPRINGS	GA 30739		12/1/2022	-\$48,205.20	Vendors / Suppliers
INSTALLED PARTS GROUP, LLC	38 E FIELDSTONE VILLAGE DRIVE		ROCK SPRINGS	GA 30739		12/1/2022	\$48,205.20	Vendors / Suppliers
INSTALLED PARTS GROUP, LLC	38 E FIELDSTONE VILLAGE DRIVE		ROCK SPRINGS	GA 30739		12/5/2022	\$48,205.20	Vendors / Suppliers
INSTALLED PARTS GROUP, LLC	38 E FIELDSTONE VILLAGE DRIVE		ROCK SPRINGS	GA 30739		1/20/2023	\$48,508.13	Vendors / Suppliers
INSTALLED PARTS GROUP, LLC	38 E FIELDSTONE VILLAGE DRIVE		ROCK SPRINGS	GA 30739		1/25/2023	\$45,912.97	Vendors / Suppliers
INTEGRATED IMAGING	419 SALEM AVE		ROANOKE	VA 24016		11/22/2022	\$24,118.64	Vendors / Suppliers
INTEGRATED IMAGING	419 SALEM AVE		ROANOKE	VA 24016		12/1/2022	\$75,768.16	Vendors / Suppliers
INTEGRATED IMAGING	419 SALEM AVE		ROANOKE	VA 24016		12/21/2022	\$23,154.49	Vendors / Suppliers
INTEGRATED IMAGING	419 SALEM AVE		ROANOKE	VA 24016		1/31/2023	\$21,716.00	Vendors / Suppliers
Interstate Batteries	161 25th STREET		BROOKLYN	NY 11232		11/18/2022	\$4,905.72	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
Interstate Batteries	161 25th STREET		BROOKLYN	NY	11232	11/30/2022	\$9,352.63	Vendors / Suppliers
INTERSTATE BATTERIES	161 25th STREET		BROOKLYN	NY	11232	12/21/2022	\$64,546.40	Vendors / Suppliers
Interstate Batteries	161 25th STREET		BROOKLYN	NY	11232	1/23/2023	\$2,153.13	Vendors / Suppliers
INTERSTATE PROPERTIES, LLC	270 Interstate Court Unit 3		FREDERICK	MD	21701	12/1/2022	\$3,345.00	Lease
INTERSTATE PROPERTIES, LLC	270 Interstate Court Unit 3		FREDERICK	MD	21701	12/15/2022	\$2,060.24	Lease
INTERSTATE PROPERTIES, LLC	270 Interstate Court Unit 3		FREDERICK	MD	21701	12/21/2022	\$3,345.00	Lease
INTERSTATE PROPERTIES, LLC	270 Interstate Court Unit 3		FREDERICK	MD	21701	1/25/2023	\$5,981.08	Lease
INTERTRADE SYSTEMS INC.	666 PO BOX 55811		BOSTON	MA	02205-5811	11/4/2022	\$18,979.70	Vendors / Suppliers
INTERTRADE SYSTEMS INC.	666 PO BOX 55811		BOSTON	MA	02205-5811	11/17/2022	\$20,389.60	Vendors / Suppliers
INTERTRADE SYSTEMS INC.	666 PO BOX 55811		BOSTON	MA	02205-5811	12/1/2022	\$3,220.00	Vendors / Suppliers
INTERTRADE SYSTEMS INC.	666 PO BOX 55811		BOSTON	MA	02205-5811	12/21/2022	\$20,150.56	Vendors / Suppliers
INTERTRADE SYSTEMS INC.	666 PO BOX 55811		BOSTON	MA	02205-5811	1/25/2023	\$23,293.90	Vendors / Suppliers
ISN-INTEGRATED SUPPLY NETWORK	P O BOX 746342		ATLANTA	GA	30374-6342	11/4/2022	\$148,046.70	Vendors / Suppliers
ISN-INTEGRATED SUPPLY NETWORK	P O BOX 746342		ATLANTA	GA	30374-6342	11/10/2022	\$23,849.48	Vendors / Suppliers
ISN-INTEGRATED SUPPLY NETWORK	P O BOX 746342		ATLANTA	GA	30374-6342	11/18/2022	\$6,619.82	Vendors / Suppliers
ISN-INTEGRATED SUPPLY NETWORK	P O BOX 746342		ATLANTA	GA	30374-6342	12/2/2022	\$70,293.75	Vendors / Suppliers
ISN-INTEGRATED SUPPLY NETWORK	P O BOX 746342		ATLANTA	GA	30374-6342	12/9/2022	\$39,732.21	Vendors / Suppliers
ISN-INTEGRATED SUPPLY NETWORK	P O BOX 746342		ATLANTA	GA	30374-6342	12/16/2022	\$53,029.95	Vendors / Suppliers
ISN-INTEGRATED SUPPLY NETWORK	P O BOX 746342		ATLANTA	GA	30374-6342	12/22/2022	\$68,017.69	Vendors / Suppliers
ISN-INTEGRATED SUPPLY NETWORK	P O BOX 746342		ATLANTA	GA	30374-6342	1/13/2023	\$37,529.71	Vendors / Suppliers
ISN-INTEGRATED SUPPLY NETWORK	P O BOX 746342		ATLANTA	GA	30374-6342	1/20/2023	\$147,851.46	Vendors / Suppliers
ITW Engine Repair	PO BOX 2174		Carol Stream	IL	60132-2174	11/18/2022	\$14,356.93	Vendors / Suppliers
ITW Engine Repair	PO BOX 2174		Carol Stream	IL	60132-2174	11/23/2022	\$37,771.37	Vendors / Suppliers
ITW Engine Repair	PO BOX 2174		Carol Stream	IL	60132-2174	12/22/2022	\$11,186.59	Vendors / Suppliers
ITW Evercoat	PO Box 92140		Chicago	IL	60675-2140	11/18/2022	\$456.66	Vendors / Suppliers
ITW Evercoat	PO Box 92140		Chicago	IL	60675-2140	12/22/2022	\$1,918.49	Vendors / Suppliers
ITW Evercoat	PO Box 92140		Chicago	IL	60675-2140	1/13/2023	\$18,696.50	Vendors / Suppliers
ITW Evercoat	PO Box 92140		Chicago	IL	60675-2140	1/20/2023	\$116,409.12	Vendors / Suppliers
ITW GLOBAL BRANDS	P O BOX 3284		CAROL STREAM	IL	60132-3284	11/18/2022	\$51,387.10	Vendors / Suppliers
ITW GLOBAL BRANDS	P O BOX 3284		CAROL STREAM	IL	60132-3284	12/16/2022	\$45,730.22	Vendors / Suppliers
ITW GLOBAL BRANDS	P O BOX 3284		CAROL STREAM	IL	60132-3284	12/22/2022	\$12,593.66	Vendors / Suppliers
J CURVE LLC	1190 N HIGHLAND AVENUE NE #8535		ATLANTA	GA	30306	11/4/2022	\$46,846.51	Staffing Services
J CURVE LLC	1190 N HIGHLAND AVENUE NE #8535		ATLANTA	GA	30306	12/1/2022	\$41,895.68	Staffing Services
J CURVE LLC	1190 N HIGHLAND AVENUE NE #8535		ATLANTA	GA	30306	1/6/2023	\$8,476.88	Staffing Services
J CURVE LLC	1190 N HIGHLAND AVENUE NE #8535		ATLANTA	GA	30306	1/20/2023	\$6,750.00	Staffing Services
J.B. HUNT TRANSPORT, INC	PO BOX 130		LOWELL	AR	72745	11/4/2022	\$29,659.57	Vendors / Suppliers
J.B. HUNT TRANSPORT, INC	PO BOX 130		LOWELL	AR	72745	1/6/2023	\$29,175.76	Vendors / Suppliers
JAMES F GUCK SR	85 DONOVAN ST		WEBSTER	NY	14580	12/1/2022	\$5,500.00	Lease
JAMES F GUCK SR	85 DONOVAN ST		WEBSTER	NY	14580	12/21/2022	\$5,500.00	Lease
JAMES MCGARITY	13007 LANCE CIRCLE		HAGERSTOWN	MD	21740	12/1/2022	\$4,276.81	Lease
JAMES MCGARITY	13007 LANCE CIRCLE		HAGERSTOWN	MD	21740	12/21/2022	\$4,276.81	Lease
JAMES MCGARITY	13007 LANCE CIRCLE		HAGERSTOWN	MD	21740	1/25/2023	\$4,276.81	Lease
JBS COLLISION CENTERS	2325 MAIN ST		CHESTER	MD	21619	12/15/2022	\$50,000.00	Vendors / Suppliers
J-C Piloian Properties, LLC	1451 HAVEN DR, #201		OVIEDO	FL	32765	12/1/2022	\$6,114.71	Lease
J-C Piloian Properties, LLC	1451 HAVEN DR, #201		OVIEDO	FL	32765	12/21/2022	\$2,358.00	Lease
J-C Piloian Properties, LLC	1451 HAVEN DR, #201		OVIEDO	FL	32765	12/21/2022	\$6,114.71	Lease
J-C Piloian Properties, LLC	1451 HAVEN DR, #201		OVIEDO	FL	32765	1/25/2023	\$6,114.71	Lease

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
JDL CORP PROSTOCK AUTOMOTIVE WHSE	300 N. MIDLAND AVENUE		SADDLE BROOK	NJ	07663	11/10/2022	\$38,014.93	Vendors / Suppliers
JMA PLACEMENT INC	6910 SANTA TERESA BLVD		SAN JOSE	CA	95119	11/4/2022	\$837.42	Vendors / Suppliers
JMA PLACEMENT INC	6910 SANTA TERESA BLVD		SAN JOSE	CA	95119	11/17/2022	\$2,247.26	Vendors / Suppliers
JMA PLACEMENT INC	6910 SANTA TERESA BLVD		SAN JOSE	CA	95119	12/1/2022	\$4,589.59	Vendors / Suppliers
JMA PLACEMENT INC	6910 SANTA TERESA BLVD		SAN JOSE	CA	95119	12/15/2022	\$2,790.72	Vendors / Suppliers
JMA PLACEMENT INC	6910 SANTA TERESA BLVD		SAN JOSE	CA	95119	12/21/2022	\$3,292.77	Vendors / Suppliers
JMA PLACEMENT INC	6910 SANTA TERESA BLVD		SAN JOSE	CA	95119	1/6/2023	\$6,006.55	Vendors / Suppliers
JMA PLACEMENT INC	6910 SANTA TERESA BLVD		SAN JOSE	CA	95119	1/27/2023	\$3,503.10	Vendors / Suppliers
JMC RENTALS LLC	7284 COON RD		BATH	NY	14810	12/1/2022	\$7,459.06	Vendors / Suppliers
JMC RENTALS LLC	7284 COON RD		BATH	NY	14810	12/21/2022	\$1,379.08	Vendors / Suppliers
JMC RENTALS LLC	7284 COON RD		BATH	NY	14810	12/21/2022	\$7,118.92	Vendors / Suppliers
John & Jean Duty Rental	707 DULAN CLARK ROAD		CENTREVILLE	MD	21617-2042	12/1/2022	\$7,500.00	Lease
John & Jean Duty Rental	707 DULAN CLARK ROAD		CENTREVILLE	MD	21617-2042	12/21/2022	\$7,500.00	Lease
John Dunphy	63 FRENCH KING HIGHWAY		Greenfield	MA	01301-1325	12/1/2022	\$7,124.21	Lease
John Dunphy	63 FRENCH KING HIGHWAY		Greenfield	MA	01301-1325	12/21/2022	-\$549.00	Lease
John Dunphy	63 FRENCH KING HIGHWAY		Greenfield	MA	01301-1325	12/21/2022	\$2,265.00	Lease
John Dunphy	63 FRENCH KING HIGHWAY		Greenfield	MA	01301-1325	12/21/2022	\$7,124.21	Lease
JOHN F. MINER	2710 DELPRADO BLVD #2-105		CAPE CORAL	FL	33904	12/1/2022	\$6,129.45	Lease
JOHN F. MINER	2710 DELPRADO BLVD #2-105		CAPE CORAL	FL	33904	12/21/2022	\$6,129.45	Lease
JOHN F. MINER	2710 DELPRADO BLVD #2-105		CAPE CORAL	FL	33904	1/25/2023	\$6,129.45	Lease
JOPA DEVELOPMENT LLC	158 GOURLEY LANE		MONACA	PA	15061	12/1/2022	\$3,600.00	Lease
JOPA DEVELOPMENT LLC	158 GOURLEY LANE		MONACA	PA	15061	12/21/2022	\$3,600.00	Lease
JOPA DEVELOPMENT LLC	158 GOURLEY LANE		MONACA	PA	15061	1/25/2023	\$3,600.00	Lease
JUDITH ANN AND EDWARD J KEEGAN III	310 KILLDEER ROAD		WEBSTER	MA	01570	12/1/2022	\$5,683.13	Lease
JUDITH ANN AND EDWARD J KEEGAN III	310 KILLDEER ROAD		WEBSTER	MA	01570	12/15/2022	\$19,372.98	Lease
JUDITH ANN AND EDWARD J KEEGAN III	310 KILLDEER ROAD		WEBSTER	MA	01570	12/21/2022	\$5,683.13	Lease
JUDITH ANN AND EDWARD J KEEGAN III	310 KILLDEER ROAD		WEBSTER	MA	01570	1/25/2023	\$5,683.13	Lease
JVK INTERNATIONAL INC	1735 YORK AVENUE STE 8A		NEW YORK	NY	10128	1/6/2023	\$23,600.00	Vendors / Suppliers
KARIFF, INC.	107 AUDUBON RD #2-301		WAKEFIELD	MA	01880-1266	11/22/2022	-\$9,848.30	Vendors / Suppliers
KARIFF, INC.	107 AUDUBON RD #2-301		WAKEFIELD	MA	01880-1266	11/22/2022	\$9,848.30	Vendors / Suppliers
KARIFF, INC.	107 AUDUBON RD #2-301		WAKEFIELD	MA	01880-1266	12/1/2022	\$9,848.30	Vendors / Suppliers
KARIFF, INC.	107 AUDUBON RD #2-301		WAKEFIELD	MA	01880-1266	12/1/2022	\$9,848.30	Vendors / Suppliers
KARIFF, INC.	107 AUDUBON RD #2-301		WAKEFIELD	MA	01880-1266	12/21/2022	\$9,848.30	Vendors / Suppliers
KARIFF, INC.	107 AUDUBON RD #2-301		WAKEFIELD	MA	01880-1266	1/25/2023	-\$119.54	Vendors / Suppliers
KARIFF, INC.	107 AUDUBON RD #2-301		WAKEFIELD	MA	01880-1266	1/25/2023	\$9,728.76	Vendors / Suppliers
Kath Fuel Oil Service Co	3096 Rice Street		Little Canada	MN	55113	11/18/2022	\$13,396.87	Vendors / Suppliers
Kath Fuel Oil Service Co	3096 Rice Street		Little Canada	MN	55113	12/1/2022	\$5,550.00	Vendors / Suppliers
Kath Fuel Oil Service Co	3096 Rice Street		Little Canada	MN	55113	12/21/2022	\$367.17	Vendors / Suppliers
Kath Fuel Oil Service Co	3096 Rice Street		Little Canada	MN	55113	12/21/2022	\$5,550.00	Vendors / Suppliers
KEYSTONE AUTOMOTIVE OPERATIONS	44 TUNKHANNOCK AVENUE		EXETER	PA	18643	11/10/2022	\$57,779.42	Vendors / Suppliers
KEYSTONE AUTOMOTIVE OPERATIONS	44 TUNKHANNOCK AVENUE		EXETER	PA	18643	11/18/2022	\$19,808.47	Vendors / Suppliers
KEYSTONE AUTOMOTIVE OPERATIONS	44 TUNKHANNOCK AVENUE		EXETER	PA	18643	12/2/2022	\$2,497.31	Vendors / Suppliers
KEYSTONE AUTOMOTIVE OPERATIONS	44 TUNKHANNOCK AVENUE		EXETER	PA	18643	12/9/2022	\$80,302.71	Vendors / Suppliers
KEYSTONE AUTOMOTIVE OPERATIONS	44 TUNKHANNOCK AVENUE		EXETER	PA	18643	1/13/2023	\$81,760.85	Vendors / Suppliers
KEYSTONE PLASTICS INC	3451 SOUTH CLINTON AVE		SOUTH PLAINFIELD	NJ	07080	11/4/2022	\$4,257.40	Vendors / Suppliers
KEYSTONE PLASTICS INC	3451 SOUTH CLINTON AVE		SOUTH PLAINFIELD	NJ	07080	11/8/2022	-\$8,681.80	Vendors / Suppliers
KEYSTONE PLASTICS INC	3451 SOUTH CLINTON AVE		SOUTH PLAINFIELD	NJ	07080	11/8/2022	\$8,681.80	Vendors / Suppliers
KEYSTONE PLASTICS INC	3451 SOUTH CLINTON AVE		SOUTH PLAINFIELD	NJ	07080	11/18/2022	\$9,204.41	Vendors / Suppliers
KIMBERLY CLARK CORPORATION	P O BOX 88125		CHICAGO	IL	60695-1125	12/2/2022	\$23,919.50	Vendors / Suppliers
KIMBERLY CLARK CORPORATION	P O BOX 88125		CHICAGO	IL	60695-1125	12/9/2022	\$162,702.04	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
KIMBERLY CLARK CORPORATION	P O BOX 88125		CHICAGO	IL 60695-1125		12/16/2022	\$19,595.84	Vendors / Suppliers
KIMBERLY CLARK CORPORATION	P O BOX 88125		CHICAGO	IL 60695-1125		12/22/2022	\$21,410.12	Vendors / Suppliers
KIMBERLY CLARK CORPORATION	P O BOX 88125		CHICAGO	IL 60695-1125		1/13/2023	\$12,670.32	Vendors / Suppliers
KIMBERLY CLARK CORPORATION	P O BOX 88125		CHICAGO	IL 60695-1125		1/20/2023	\$4,705.88	Vendors / Suppliers
KMW INVESTMENTS LLC	PO BOX 34291		INDIANAPOLIS	IN 46234		12/1/2022	\$10,844.39	Lease
KMW INVESTMENTS LLC	PO BOX 34291		INDIANAPOLIS	IN 46234		12/21/2022	\$10,844.39	Lease
KMW INVESTMENTS LLC	PO BOX 34291		INDIANAPOLIS	IN 46234		1/25/2023	\$4,598.14	Lease
KPMG LLP	PO BOX 120970		DALLAS	TX 75312-0970		12/2/2022	\$5,262.75	Services
KPMG LLP	PO BOX 120970		DALLAS	TX 75312-0970		12/15/2022	\$262,766.75	Accounting and Tax Services
KPMG LLP	PO BOX 120970		DALLAS	TX 75312-0970		1/26/2023	\$12,332.80	Accounting and Tax Services
KPMG LLP	PO BOX 120970		DALLAS	TX 75312-0970		1/26/2023	\$12,332.80	Services
KUNDA PRUSSIA COMPANY	349 SOUTH HENDERSON ROAD KOP UPPER		MONTGOMERY COUNTY	PA 19406		12/1/2022	\$11,171.01	Vendors / Suppliers
KUNDA PRUSSIA COMPANY	349 SOUTH HENDERSON ROAD KOP UPPER		MONTGOMERY COUNTY	PA 19406		12/21/2022	\$11,171.01	Vendors / Suppliers
KUNDA PRUSSIA COMPANY	349 SOUTH HENDERSON ROAD KOP UPPER		MONTGOMERY COUNTY	PA 19406		1/20/2023	\$1,303.94	Vendors / Suppliers
KYB AMERICA LLC	7868 Solution Center		CHICAGO	IL 60677-7008		12/16/2022	\$2,216.85	Vendors / Suppliers
KYB AMERICA LLC	7868 Solution Center		CHICAGO	IL 60677-7008		1/13/2023	\$14,202.95	Vendors / Suppliers
LAA REALTY TRUST	FOUNDRY STREET		LOWELL	MA 01852		12/1/2022	\$6,977.24	Lease
LAA REALTY TRUST	FOUNDRY STREET		LOWELL	MA 01852		12/21/2022	\$6,977.24	Lease
Lakeside Partnership	7364 S.W. 48th St		Miami	FL 33155		12/1/2022	\$9,358.66	Lease
Lakeside Partnership	7364 S.W. 48th St		Miami	FL 33155		12/21/2022	\$9,358.66	Lease
LANAIR PRODUCTS LLC	4109 CAPITAL CIRCLE DRIVE		JANESVILLE	WI 53546-8300		11/23/2022	\$7,657.43	Vendors / Suppliers
LANAIR PRODUCTS LLC	4109 CAPITAL CIRCLE DRIVE		JANESVILLE	WI 53546-8300		12/23/2022	\$14,568.17	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		11/4/2022	\$49,184.79	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		11/8/2022	\$26,593.33	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		11/17/2022	\$32,148.31	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		11/22/2022	\$52,661.09	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		12/1/2022	\$50,033.45	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		12/7/2022	\$72,825.61	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		12/15/2022	\$78,852.22	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		12/21/2022	\$73,803.11	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		1/6/2023	\$44,706.64	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		1/13/2023	\$44,180.68	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		1/20/2023	\$40,835.32	Vendors / Suppliers
LANTER DELIVERY SYSTEMS INC	PO BOX 772979		CHICAGO	IL 60677-0279		1/31/2023	\$40,682.93	Vendors / Suppliers
Leigh Realty of Massachusetts, LLC	319 Glen Head Road		Old Brookville	NY 11545		12/1/2022	\$7,960.70	Lease
Leigh Realty of Massachusetts, LLC	319 Glen Head Road		Old Brookville	NY 11545		12/15/2022	\$39.19	Lease
Leigh Realty of Massachusetts, LLC	319 Glen Head Road		Old Brookville	NY 11545		12/21/2022	\$7,960.70	Lease
Leigh Realty of Massachusetts, LLC	319 Glen Head Road		Old Brookville	NY 11545		1/20/2023	\$597.19	Lease
Leigh Realty of Massachusetts, LLC	319 Glen Head Road		Old Brookville	NY 11545		1/25/2023	\$7,960.70	Lease
LESCO PAPER AND BOX COMPANY	PO BOX 46826		PHILADELPHIA	PA 19160-6826		1/20/2023	\$36,579.76	Vendors / Suppliers
LINCOLN INDUSTRIAL CORP	PO Box 74007481		CHICAGO	IL 60674-7481		11/18/2022	\$7,972.14	Vendors / Suppliers
LISLE CORPORATION	PO BOX 89		CLARINDA	IA 51632		11/4/2022	\$9,610.54	Vendors / Suppliers
LISLE CORPORATION	PO BOX 89		CLARINDA	IA 51632		11/10/2022	\$1,972.90	Vendors / Suppliers
LISLE CORPORATION	PO BOX 89		CLARINDA	IA 51632		11/18/2022	\$1,057.07	Vendors / Suppliers
LISLE CORPORATION	PO BOX 89		CLARINDA	IA 51632		1/13/2023	\$1,295.52	Vendors / Suppliers
LISLE CORPORATION	PO BOX 89		CLARINDA	IA 51632		1/23/2023	\$42.00	Vendors / Suppliers
LITTELFUSE, INC.	12858 COLLECTION CENTER DR		CHICAGO	IL 60693		11/18/2022	\$5,690.64	Vendors / Suppliers
LITTELFUSE, INC.	12858 COLLECTION CENTER DR		CHICAGO	IL 60693		12/2/2022	\$1,950.46	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
LITTELFUSE, INC.	12858 COLLECTION CENTER DR		CHICAGO	IL 60693		1/13/2023	\$2,281.50	Vendors / Suppliers
LITTLER MENDELSON, P.C.	PO BOX 207137		DALLAS	TX 75320-7137		11/8/2022	\$6,876.92	Vendors / Suppliers
LITTLER MENDELSON, P.C.	PO BOX 207137		DALLAS	TX 75320-7137		12/15/2022	\$1,463.70	Vendors / Suppliers
LITTLER MENDELSON, P.C.	PO BOX 207137		DALLAS	TX 75320-7137		12/30/2022	\$935.00	Vendors / Suppliers
LITTLETON PARK JOYCE UGHETTA AND	39 BROADWAY 29th FLOOR		NEW YORK	NY 10006		11/8/2022	\$496.48	Lease
LITTLETON PARK JOYCE UGHETTA AND	39 BROADWAY 29th FLOOR		NEW YORK	NY 10006		11/22/2022	\$700.91	Lease
LITTLETON PARK JOYCE UGHETTA AND	39 BROADWAY 29th FLOOR		NEW YORK	NY 10006		12/1/2022	-\$5,184.23	Lease
LITTLETON PARK JOYCE UGHETTA AND	39 BROADWAY 29th FLOOR		NEW YORK	NY 10006		12/1/2022	\$5,184.23	Lease
LITTLETON PARK JOYCE UGHETTA AND	39 BROADWAY 29th FLOOR		NEW YORK	NY 10006		12/9/2022	\$5,184.23	Lease
LITTLETON PARK JOYCE UGHETTA AND	39 BROADWAY 29th FLOOR		NEW YORK	NY 10006		12/30/2022	\$2,665.60	Lease
LMF FRANKLIN CORP	128 W CENTRAL STREET		NANTICK	MA 01760		1/3/2023	\$27,000.00	Lease
LONG ISLAND SANITATION EQUIPMENT CO	1670 NEW HIGHWAY		FARMINGDALE	NY 11735		11/4/2022	\$3,519.55	Vendors / Suppliers
LONG ISLAND SANITATION EQUIPMENT CO	1670 NEW HIGHWAY		FARMINGDALE	NY 11735		11/10/2022	\$93.85	Vendors / Suppliers
LONG ISLAND SANITATION EQUIPMENT CO	1670 NEW HIGHWAY		FARMINGDALE	NY 11735		12/2/2022	\$1,131.57	Vendors / Suppliers
LONG ISLAND SANITATION EQUIPMENT CO	1670 NEW HIGHWAY		FARMINGDALE	NY 11735		12/9/2022	\$1,884.85	Vendors / Suppliers
LONG ISLAND SANITATION EQUIPMENT CO	1670 NEW HIGHWAY		FARMINGDALE	NY 11735		12/16/2022	\$651.68	Vendors / Suppliers
LONG ISLAND SANITATION EQUIPMENT CO	1670 NEW HIGHWAY		FARMINGDALE	NY 11735		1/13/2023	\$282.54	Vendors / Suppliers
LONG ISLAND SANITATION EQUIPMENT CO	1670 NEW HIGHWAY		FARMINGDALE	NY 11735		1/23/2023	\$546.09	Vendors / Suppliers
LONG ISLAND SANITATION EQUIPMENT CO	1670 NEW HIGHWAY		FARMINGDALE	NY 11735		1/25/2023	\$372.76	Vendors / Suppliers
LOZIER STORE FIXTURES	P.O. BOX 3577		OMAHA	NE 68103		11/18/2022	\$43,750.23	Vendors / Suppliers
LP SOFTWARE INC	PO Box 639640		CINCINNATI	OH 45263-9640		12/21/2022	\$13,300.00	Vendors / Suppliers
LUCAS OIL PRODUCTS INC.	302 NORTH SHERIDAN STREET		CORONA	CA 92880-2067		11/18/2022	\$74,100.18	Vendors / Suppliers
LUCAS OIL PRODUCTS INC.	302 NORTH SHERIDAN STREET		CORONA	CA 92880-2067		12/16/2022	\$49,625.78	Vendors / Suppliers
LUCAS OIL PRODUCTS INC.	302 NORTH SHERIDAN STREET		CORONA	CA 92880-2067		12/23/2022	\$27,512.42	Vendors / Suppliers
LUCAS OIL PRODUCTS INC.	302 NORTH SHERIDAN STREET		CORONA	CA 92880-2067		1/13/2023	\$54.14	Vendors / Suppliers
LUMILEDS LLC	34119 W TWELVE MILE		FARMINGTON HILLS	MI 48331		12/9/2022	\$15,055.21	Vendors / Suppliers
LYLE R. HONEY	19572 SANDCASTLE DR		SPICEWOOD	TX 78669		12/1/2022	\$4,178.89	Vendors / Suppliers
LYLE R. HONEY	19572 SANDCASTLE DR		SPICEWOOD	TX 78669		12/1/2022	\$4,248.17	Vendors / Suppliers
LYLE R. HONEY	19572 SANDCASTLE DR		SPICEWOOD	TX 78669		12/21/2022	\$4,178.89	Vendors / Suppliers
LYLE R. HONEY	19572 SANDCASTLE DR		SPICEWOOD	TX 78669		12/21/2022	\$4,248.17	Vendors / Suppliers
LYNEER STAFFING SOLUTIONS LLC	PO BOX 88911		MILWAUKEE	WI 53288-8911		11/4/2022	\$1,876.52	Staffing Services
LYNEER STAFFING SOLUTIONS LLC	PO BOX 88911		MILWAUKEE	WI 53288-8911		11/17/2022	\$9,634.90	Staffing Services
LYNEER STAFFING SOLUTIONS LLC	PO BOX 88911		MILWAUKEE	WI 53288-8911		11/22/2022	\$581.17	Staffing Services
LYNEER STAFFING SOLUTIONS LLC	PO BOX 88911		MILWAUKEE	WI 53288-8911		12/1/2022	\$2,362.48	Staffing Services
LYNEER STAFFING SOLUTIONS LLC	PO BOX 88911		MILWAUKEE	WI 53288-8911		12/7/2022	\$1,867.80	Staffing Services
LYNEER STAFFING SOLUTIONS LLC	PO BOX 88911		MILWAUKEE	WI 53288-8911		12/15/2022	\$2,178.78	Staffing Services
LYNEER STAFFING SOLUTIONS LLC	PO BOX 88911		MILWAUKEE	WI 53288-8911		12/21/2022	\$2,340.40	Staffing Services
LYNEER STAFFING SOLUTIONS LLC	PO BOX 88911		MILWAUKEE	WI 53288-8911		12/29/2022	\$1,291.34	Staffing Services
LYNEER STAFFING SOLUTIONS LLC	PO BOX 88911		MILWAUKEE	WI 53288-8911		1/25/2023	\$4,760.75	Staffing Services
MACHIMPEX USA LLC	116 FLANDERS ROAD		WESTBOROUGH	MA 01581		12/16/2022	\$8,596.50	Vendors / Suppliers
MAGNET DEVELOPEMENT LLC	60 BROWNS RACE SUITE 200		ROCHESTER	NY 14614		12/1/2022	\$3,837.67	Lease
MAGNET DEVELOPEMENT LLC	60 BROWNS RACE SUITE 200		ROCHESTER	NY 14614		12/21/2022	\$3,837.67	Lease
MAGNET DEVELOPEMENT LLC	60 BROWNS RACE SUITE 200		ROCHESTER	NY 14614		1/25/2023	\$3,837.67	Lease
MANHATTAN ASSOCIATES	PO BOX 405696		ATLANTA	GA 30384-5696		11/4/2022	\$6,063.00	Vendors / Suppliers
MANHATTAN ASSOCIATES	PO BOX 405696		ATLANTA	GA 30384-5696		11/17/2022	\$16,521.11	Vendors / Suppliers
MANHATTAN ASSOCIATES	PO BOX 405696		ATLANTA	GA 30384-5696		11/22/2022	\$10,250.00	Vendors / Suppliers
MANHATTAN ASSOCIATES	PO BOX 405696		ATLANTA	GA 30384-5696		12/1/2022	\$2,375.00	Vendors / Suppliers
MANHATTAN ASSOCIATES	PO BOX 405696		ATLANTA	GA 30384-5696		12/15/2022	\$12,935.11	Vendors / Suppliers
MANHATTAN ASSOCIATES	PO BOX 405696		ATLANTA	GA 30384-5696		1/6/2023	\$3,000.00	Vendors / Suppliers
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL 60694-9022		11/4/2022	\$136,109.59	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL	60694-9022	11/4/2022	\$141,823.27	Vendors / Suppliers
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL	60694-9022	11/10/2022	\$1,104,323.11	Vendors / Suppliers
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL	60694-9022	11/18/2022	\$708,824.59	Vendors / Suppliers
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL	60694-9022	11/22/2022	\$715,879.99	Vendors / Suppliers
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL	60694-9022	12/2/2022	\$901,287.49	Vendors / Suppliers
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL	60694-9022	12/9/2022	\$1,675,972.61	Vendors / Suppliers
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL	60694-9022	12/16/2022	\$607,957.75	Vendors / Suppliers
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL	60694-9022	12/22/2022	\$1,141,375.78	Vendors / Suppliers
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL	60694-9022	1/6/2023	\$493,536.95	Vendors / Suppliers
MANN + HUMMEL PUROLATOR FILTERS LLC	39270 TRESURY CENTER		CHICAGO	IL	60694-9022	1/20/2023	\$400,273.07	Vendors / Suppliers
MARLIN LEASING CORPORATION	300 FELLOWSHIP RD		MT LAUREL	NJ	08075	1/31/2023	\$44,872.79	Services
MARSH USA INC	25252 NETWORK PLACE		CHICAGO	IL	60673-1252	12/1/2022	\$12,250.00	Actuarial Services
MARSH USA INC	25252 NETWORK PLACE		CHICAGO	IL	60673-1252	12/29/2022	\$12,250.00	Actuarial Services
MARY M. MARTIN	109 E. JARRETTSVILLE ROAD		FOREST HILL	MD	21050	12/1/2022	\$27,012.73	Vendors / Suppliers
MARY M. MARTIN	109 E. JARRETTSVILLE ROAD		FOREST HILL	MD	21050	12/21/2022	\$27,012.73	Vendors / Suppliers
MASDYLANDCO LLC	15240 FREDERICK ROAD		WOODBINE	MD	21797	12/1/2022	\$4,834.58	Vendors / Suppliers
MASDYLANDCO LLC	15240 FREDERICK ROAD		WOODBINE	MD	21797	12/21/2022	\$4,834.58	Vendors / Suppliers
MASDYLANDCO LLC	15240 FREDERICK ROAD		WOODBINE	MD	21797	1/25/2023	\$4,834.58	Vendors / Suppliers
MASSACHUSETTS DEPT. OF REVENUE	PO BOX 7027		BOSTON	MA	02204	11/10/2022	-\$183,250.87	Sales Tax Payment
MASSACHUSETTS DEPT. OF REVENUE	PO BOX 7027		BOSTON	MA	02204	11/10/2022	\$183,250.87	Sales Tax Payment
MASSACHUSETTS DEPT. OF REVENUE	PO BOX 7027		BOSTON	MA	02204	11/10/2022	\$183,250.87	Sales Tax Payment
MATHIS AVENUE PARTNERSHIP	9520 CONTRACTORS CT		MANASSAS	VA	20109	12/1/2022	\$6,157.82	Vendors / Suppliers
MATHIS AVENUE PARTNERSHIP	9520 CONTRACTORS CT		MANASSAS	VA	20109	12/21/2022	\$6,157.82	Vendors / Suppliers
MCGLONE REALTY RESOURCES, LP	40 BRUNSWICK AVE PO BOX 594		EDISON	NJ	08818-0594	12/1/2022	\$7,209.00	Lease
MCGLONE REALTY RESOURCES, LP	40 BRUNSWICK AVE PO BOX 594		EDISON	NJ	08818-0594	12/21/2022	\$7,209.00	Lease
MCP III LITTLEFIELD LLC	260 FRANKLIN STREET		BOSTON	MA	02110	12/1/2022	\$51,491.05	Lease
MCP III LITTLEFIELD LLC	260 FRANKLIN STREET		BOSTON	MA	02110	12/15/2022	\$10,116.19	Lease
MCP III LITTLEFIELD LLC	260 FRANKLIN STREET		BOSTON	MA	02110	12/21/2022	\$12,787.20	Lease
MCP III LITTLEFIELD LLC	260 FRANKLIN STREET		BOSTON	MA	02110	12/21/2022	\$73,023.04	Lease
MCP III LITTLEFIELD LLC	260 FRANKLIN STREET		BOSTON	MA	02110	1/25/2023	\$73,023.04	Lease
MDH F2 COSMO LLC	3715 NORTHSIDE PARKWAY NW		ATLANTA	GA	30327	12/1/2022	\$5,277.79	Vendors / Suppliers
MDH F2 COSMO LLC	3715 NORTHSIDE PARKWAY NW		ATLANTA	GA	30327	12/21/2022	-\$2,813.57	Vendors / Suppliers
MDH F2 COSMO LLC	3715 NORTHSIDE PARKWAY NW		ATLANTA	GA	30327	12/21/2022	\$5,166.93	Vendors / Suppliers
MDH F2 COSMO LLC	3715 NORTHSIDE PARKWAY NW		ATLANTA	GA	30327	1/25/2023	-\$660.94	Vendors / Suppliers
MDH F2 COSMO LLC	3715 NORTHSIDE PARKWAY NW		ATLANTA	GA	30327	1/25/2023	\$4,505.99	Vendors / Suppliers
MEDCO TOOL	3201 SOUTH 76TH		PHILADELPHIA	PA	19153	11/4/2022	\$209.99	Vendors / Suppliers
MEDCO TOOL	3201 SOUTH 76TH		PHILADELPHIA	PA	19153	11/10/2022	\$4,638.54	Vendors / Suppliers
MEDCO TOOL	3201 SOUTH 76TH		PHILADELPHIA	PA	19153	11/18/2022	\$6,632.36	Vendors / Suppliers
MEDCO TOOL	3201 SOUTH 76TH		PHILADELPHIA	PA	19153	11/23/2022	\$839.45	Vendors / Suppliers
MEDCO TOOL	3201 SOUTH 76TH		PHILADELPHIA	PA	19153	12/2/2022	\$8,497.10	Vendors / Suppliers
MEDCO TOOL	3201 SOUTH 76TH		PHILADELPHIA	PA	19153	12/9/2022	\$4,013.63	Vendors / Suppliers
MEDCO TOOL	3201 SOUTH 76TH		PHILADELPHIA	PA	19153	12/16/2022	\$8,645.47	Vendors / Suppliers
MEDCO TOOL	3201 SOUTH 76TH		PHILADELPHIA	PA	19153	12/22/2022	\$38,414.83	Vendors / Suppliers
MEDCO TOOL	3201 SOUTH 76TH		PHILADELPHIA	PA	19153	1/20/2023	\$57,210.49	Vendors / Suppliers
MEGA PROPERTIES INC	4660 COMMERCE DRIVE		BATAVIA	NY	14020	12/1/2022	\$19,125.00	Lease
MEGA PROPERTIES INC	4660 COMMERCE DRIVE		BATAVIA	NY	14020	12/21/2022	\$19,125.00	Lease
MEGA PROPERTIES INC	4660 COMMERCE DRIVE		BATAVIA	NY	14020	1/25/2023	\$19,125.00	Lease
MEGUIARS INC.	P O BOX 843981		Dallas	TX	75284-3981	11/4/2022	\$29,650.72	Vendors / Suppliers
MEGUIARS INC.	P O BOX 843981		Dallas	TX	75284-3981	12/2/2022	\$7,608.27	Vendors / Suppliers
MEGUIARS INC.	P O BOX 843981		Dallas	TX	75284-3981	12/16/2022	\$7,627.26	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
MEGUIARS INC.	P O BOX 843981		Dallas	TX	75284-3981	1/13/2023	\$12,008.61	Vendors / Suppliers
MEINEKE DEALERS PURCHASING	13121 AVENIDA GRANADA		POWAY	CA	92064	11/18/2022	\$14,265.17	Vendors / Suppliers
MEINEKE DEALERS PURCHASING	13121 AVENIDA GRANADA		POWAY	CA	92064	12/15/2022	\$16,000.00	Vendors / Suppliers
MEMPHIS DISTRIBUTION PARTNERS, LLC	1713 BROADMOOR DR, STE 208		BRYAN	TX	77802	12/1/2022	\$16,654.57	Vendors / Suppliers
MEMPHIS DISTRIBUTION PARTNERS, LLC	1713 BROADMOOR DR, STE 208		BRYAN	TX	77802	12/21/2022	\$16,654.57	Vendors / Suppliers
MEMPHIS DISTRIBUTION PARTNERS, LLC	1713 BROADMOOR DR, STE 208		BRYAN	TX	77802	1/25/2023	\$16,654.57	Vendors / Suppliers
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	11/22/2022	\$622.00	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	12/1/2022	-\$7,817.09	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	12/1/2022	\$7,817.09	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	12/7/2022	\$38.00	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	12/7/2022	\$331.35	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	12/7/2022	\$521.00	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	12/15/2022	\$769.00	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	12/21/2022	\$1,827.00	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	12/29/2022	\$1,643.01	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	1/6/2023	\$38.31	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	1/6/2023	\$331.35	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	1/13/2023	\$736.00	Utilities
MEMPHIS LIGHT GAS AND WATER	PO BOX 388		MEMPHIS	TN	38145-0388	1/20/2023	\$5,344.00	Utilities
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	11/4/2022	\$4,608.00	Vendors / Suppliers
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	11/8/2022	\$6,144.00	Vendors / Suppliers
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	11/17/2022	\$6,400.00	Vendors / Suppliers
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	11/22/2022	\$1,792.00	Vendors / Suppliers
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	12/1/2022	\$2,560.00	Vendors / Suppliers
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	12/15/2022	\$5,888.00	Vendors / Suppliers
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	12/21/2022	\$2,656.00	Vendors / Suppliers
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	12/30/2022	\$2,560.00	Vendors / Suppliers
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	1/13/2023	\$2,560.00	Vendors / Suppliers
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	1/20/2023	\$2,560.00	Vendors / Suppliers
MERCHANDISING SOLUTIONS GROUP, INC	SUITE 2200		ATLANTA	GA	30303	1/25/2023	\$3,680.00	Vendors / Suppliers
MERCURY TECH PARTNERS INC.	PO BOX 906		CONOVER	NC	28613	11/4/2022	\$24,950.00	Vendors / Suppliers
MERCURY TECH PARTNERS INC.	PO BOX 906		CONOVER	NC	28613	12/1/2022	\$8,100.00	Vendors / Suppliers
MERRITT PROPERTIES LLC	2066 LORD BALTIMORE DRIVE		BALTIMORE	MD	21244	12/1/2022	\$9,387.00	Lease
MERRITT PROPERTIES LLC	2066 LORD BALTIMORE DRIVE		BALTIMORE	MD	21244	12/21/2022	\$120.18	Lease
MERRITT PROPERTIES LLC	2066 LORD BALTIMORE DRIVE		BALTIMORE	MD	21244	12/21/2022	\$9,670.50	Lease
MERRITT PROPERTIES LLC	2066 LORD BALTIMORE DRIVE		BALTIMORE	MD	21244	1/20/2023	\$894.97	Lease
MHS LIFT INC	6965 AIRPORT HIGHWAY LANE		PENNSAUKEN TOWNSHIP	NJ	08109	11/4/2022	\$6,629.76	Vendors / Suppliers
MHS LIFT INC	6965 AIRPORT HIGHWAY LANE		PENNSAUKEN TOWNSHIP	NJ	08109	12/15/2022	\$6,961.23	Vendors / Suppliers
MHS LIFT INC	6965 AIRPORT HIGHWAY LANE		PENNSAUKEN TOWNSHIP	NJ	08109	12/29/2022	\$766.06	Vendors / Suppliers
MHS LIFT INC	6965 AIRPORT HIGHWAY LANE		PENNSAUKEN TOWNSHIP	NJ	08109	1/13/2023	\$2,345.75	Vendors / Suppliers
MHS LIFT INC	6965 AIRPORT HIGHWAY LANE		PENNSAUKEN TOWNSHIP	NJ	08109	1/20/2023	\$102.36	Vendors / Suppliers
MHS LIFT INC	6965 AIRPORT HIGHWAY LANE		PENNSAUKEN TOWNSHIP	NJ	08109	1/27/2023	\$1,642.82	Vendors / Suppliers
MIDSTATE TOOL & SUPPLY, INC.	121 Halbritter Drive		ALTOONA	PA	16601-9349	11/18/2022	\$66,280.49	Vendors / Suppliers
MIDSTATE TOOL & SUPPLY, INC.	121 Halbritter Drive		ALTOONA	PA	16601-9349	12/2/2022	\$257.00	Vendors / Suppliers
MIDSTATE TOOL & SUPPLY, INC.	121 Halbritter Drive		ALTOONA	PA	16601-9349	12/22/2022	\$25,982.33	Vendors / Suppliers
MIDSTATE TOOL & SUPPLY, INC.	121 Halbritter Drive		ALTOONA	PA	16601-9349	1/13/2023	\$31,988.46	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
MIELE HOLDING CO.	29 ROCHELLE DRIVE		NEW CITY	NY	10956	12/1/2022	\$14,666.67	Vendors / Suppliers
MIELE HOLDING CO.	29 ROCHELLE DRIVE		NEW CITY	NY	10956	12/21/2022	\$14,666.67	Vendors / Suppliers
MIELE HOLDING CO.	29 ROCHELLE DRIVE		NEW CITY	NY	10956	1/25/2023	\$14,666.67	Vendors / Suppliers
MIHPIER COMPANY, INC	PO BOX 480		LOCKPORT	NY	14095	12/1/2022	\$6,862.50	Vendors / Suppliers
MIHPIER COMPANY, INC	PO BOX 480		LOCKPORT	NY	14095	12/21/2022	\$6,862.50	Vendors / Suppliers
MILTON INDUSTRIES INC.	PO BOX 6671		Carol Stream	IL	60197-6671	11/4/2022	\$58,309.62	Vendors / Suppliers
MILTON INDUSTRIES INC.	PO BOX 6671		Carol Stream	IL	60197-6671	1/23/2023	\$13,236.21	Vendors / Suppliers
MLG PROPERTIES, LLC	69 HEARTLAND CIRCLE		WINDER	GA	30680	12/1/2022	\$5,752.00	Lease
MLG PROPERTIES, LLC	69 HEARTLAND CIRCLE		WINDER	GA	30680	12/21/2022	\$5,752.00	Lease
MLG PROPERTIES, LLC	69 HEARTLAND CIRCLE		WINDER	GA	30680	1/25/2023	\$5,752.00	Lease
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	11/4/2022	\$116.89	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	11/8/2022	\$116.89	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	11/17/2022	\$233.78	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	12/1/2022	\$1,170.34	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	12/7/2022	\$129.76	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	12/15/2022	\$116.89	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	12/21/2022	\$346.76	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	12/29/2022	\$350.67	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	1/5/2023	-\$824.29	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	1/5/2023	-\$233.78	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	1/5/2023	\$233.78	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	1/5/2023	\$824.29	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	1/6/2023	\$129.76	Vendors / Suppliers
MOBILE MINI INC	P.O. BOX 650882		DALLAS	TX	75265-0882	1/25/2023	\$7,281.97	Vendors / Suppliers
MONROE AUTO EQUIPMENT CO	3853 Solutions Center		CHICAGO	IL	60677-3008	11/10/2022	\$500,457.91	Vendors / Suppliers
MONROE AUTO EQUIPMENT CO	3853 Solutions Center		CHICAGO	IL	60677-3008	11/16/2022	\$341,547.64	Vendors / Suppliers
MONROE AUTO EQUIPMENT CO	3853 Solutions Center		CHICAGO	IL	60677-3008	11/23/2022	\$907,563.91	Vendors / Suppliers
MONROE AUTO EQUIPMENT CO	3853 Solutions Center		CHICAGO	IL	60677-3008	12/5/2022	\$59,632.43	Vendors / Suppliers
MONROE AUTO EQUIPMENT CO	3853 Solutions Center		CHICAGO	IL	60677-3008	12/22/2022	\$907,432.80	Vendors / Suppliers
MOONSTONE HOLDINGS, LLC.	1810 EL JOBEAN ROAD UNIT 5		PORT CHARLOTTE	FL	33948	12/1/2022	\$4,712.63	Lease
MOONSTONE HOLDINGS, LLC.	1810 EL JOBEAN ROAD UNIT 5		PORT CHARLOTTE	FL	33948	12/21/2022	\$4,712.63	Lease
MOTHERS CAR WAX	5456 INDUSTRIAL DRIVE		HUNTINGTON BEACH	CA	92649	11/4/2022	\$25,437.62	Vendors / Suppliers
MOTORAD OF AMERICA, INC.	PO BOX 2153		BIRMINGHAM	AL	35287	11/10/2022	\$90,386.71	Vendors / Suppliers
MOTORAD OF AMERICA, INC.	PO BOX 2153		BIRMINGHAM	AL	35287	11/18/2022	\$9,265.01	Vendors / Suppliers
MOTORAD OF AMERICA, INC.	PO BOX 2153		BIRMINGHAM	AL	35287	11/30/2022	\$1,588.03	Vendors / Suppliers
MOTORAD OF AMERICA, INC.	PO BOX 2153		BIRMINGHAM	AL	35287	1/23/2023	\$2,406.82	Vendors / Suppliers
MOTUS	TWO FINANCIAL CENTER, 60 SOUTH ST	SUITE 1200	BONSTON	MA	02111	1/6/2023	\$82,704.64	Services
MOTUS, LLC	SUITE 1200 TWO FINANCIAL CENTER, 60		BOSTON	MA	02111	11/22/2022	\$98,653.85	Vendors / Suppliers
MOTUS, LLC	SUITE 1200 TWO FINANCIAL CENTER, 60		BOSTON	MA	02111	12/7/2022	\$90,562.23	Vendors / Suppliers
MOTUS, LLC	SUITE 1200 TWO FINANCIAL CENTER, 60		BOSTON	MA	02111	1/9/2023	\$82,704.64	Vendors / Suppliers
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	11/8/2022	\$20,429.21	Vendors / Suppliers
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	11/17/2022	\$24,117.90	Vendors / Suppliers
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	11/22/2022	\$69,904.59	Vendors / Suppliers
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	12/1/2022	\$22,070.35	Vendors / Suppliers
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	12/15/2022	\$300.00	Vendors / Suppliers
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	12/21/2022	\$62,248.70	Vendors / Suppliers
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	1/6/2023	\$21,603.38	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	1/13/2023	\$19,871.30	Vendors / Suppliers
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	1/20/2023	\$12,638.06	Vendors / Suppliers
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	1/25/2023	\$37,834.60	Vendors / Suppliers
N&M TRANSFER CO., INC.	630 MUTTART ROAD		NEENAH	WI	54956	1/31/2023	\$20,389.16	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	11/4/2022	\$70,970.50	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	11/17/2022	\$35,514.71	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	11/22/2022	\$35,751.52	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	12/1/2022	\$71,711.46	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	12/7/2022	\$21,460.79	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	12/15/2022	\$72,366.49	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	12/21/2022	\$70,374.88	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	12/30/2022	\$34,642.82	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	1/6/2023	\$35,634.71	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	1/13/2023	\$35,034.71	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	1/20/2023	\$20,665.72	Vendors / Suppliers
NALE LOGISTICS & EXPEDITE LLC	P.O.BOX 402		OAKLAND	TN	38060	1/25/2023	\$96,229.24	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/4/2022	\$66.98	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/4/2022	\$68.12	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/4/2022	\$175.93	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/4/2022	\$200.64	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/4/2022	\$231.67	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/4/2022	\$275.74	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/8/2022	\$191.14	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/17/2022	\$18.87	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/22/2022	\$18.37	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/22/2022	\$68.27	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	11/22/2022	\$119.52	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/1/2022	\$15.41	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/7/2022	\$701.49	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/15/2022	\$9.56	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/15/2022	\$204.09	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/15/2022	\$306.29	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/15/2022	\$777.23	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/21/2022	\$66.98	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/21/2022	\$73.90	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/21/2022	\$108.52	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/21/2022	\$162.53	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/21/2022	\$178.53	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/21/2022	\$235.18	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/21/2022	\$289.93	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/21/2022	\$355.37	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/21/2022	\$446.14	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/21/2022	\$1,429.39	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	12/29/2022	\$392.26	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/6/2023	\$194.98	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/6/2023	\$856.18	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/6/2023	\$1,667.49	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/13/2023	\$353.20	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/25/2023	\$18.18	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/25/2023	\$451.79	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/25/2023	\$830.87	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/25/2023	\$975.79	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/25/2023	\$996.43	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/25/2023	\$1,175.59	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/25/2023	\$2,749.08	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/25/2023	\$2,803.93	Vendors / Suppliers
NATIONAL FUEL	PO BOX 371835		PITTSBURGH	PA	15250-7835	1/25/2023	\$3,510.92	Vendors / Suppliers
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	11/4/2022	\$18.45	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	11/4/2022	\$58.40	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	11/4/2022	\$246.90	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	11/4/2022	\$275.14	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	11/17/2022	\$149.74	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	11/22/2022	\$28.06	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	11/22/2022	\$30.04	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	11/22/2022	\$108.28	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	11/22/2022	\$137.14	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	11/22/2022	\$238.23	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/1/2022	\$27.68	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/1/2022	\$191.79	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/1/2022	\$285.56	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/7/2022	\$41.59	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/15/2022	\$23.21	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/15/2022	\$85.63	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/15/2022	\$416.48	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/15/2022	\$420.58	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$18.71	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$28.04	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$40.24	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$53.56	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$83.37	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$144.10	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$158.68	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$192.01	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$230.99	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$257.12	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$266.34	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/21/2022	\$464.79	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	12/29/2022	\$59.43	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/6/2023	\$23.46	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/6/2023	\$46.62	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/6/2023	\$76.73	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/6/2023	\$142.78	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/6/2023	\$881.28	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/6/2023	\$1,421.70	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/13/2023	\$21.21	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/13/2023	\$257.38	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/13/2023	\$619.28	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/20/2023	\$18.39	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/20/2023	\$140.79	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/25/2023	\$70.10	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/25/2023	\$153.74	Utilities
NATIONAL GRID	PO BOX 371376		PITTSBURGH	PA	15250-7376	1/25/2023	\$173.20	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/4/2022	\$165.48	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/4/2022	\$334.61	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/8/2022	\$13.50	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/8/2022	\$28.97	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/8/2022	\$96.67	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/8/2022	\$127.60	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/8/2022	\$202.61	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/8/2022	\$203.11	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/8/2022	\$271.94	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/8/2022	\$453.24	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/8/2022	\$493.77	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/17/2022	\$14.66	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/17/2022	\$463.80	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	11/22/2022	\$275.61	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/1/2022	\$521.22	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/7/2022	\$192.73	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/15/2022	\$113.44	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/15/2022	\$257.39	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/15/2022	\$277.42	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/15/2022	\$277.63	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/15/2022	\$410.36	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/15/2022	\$1,712.79	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$53.71	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$170.70	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$191.78	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$242.60	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$279.72	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$351.57	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$398.17	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$416.54	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$444.18	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$491.30	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$542.47	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/21/2022	\$577.67	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/29/2022	\$14.48	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/29/2022	\$422.28	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	12/29/2022	\$428.69	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/6/2023	\$25.84	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/6/2023	\$175.25	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/6/2023	\$182.28	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/6/2023	\$1,652.81	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/13/2023	\$355.34	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/23/2023	\$46.77	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/23/2023	\$219.42	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/23/2023	\$238.68	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/23/2023	\$301.88	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/23/2023	\$451.18	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/25/2023	\$271.21	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/25/2023	\$285.44	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/25/2023	\$396.66	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/25/2023	\$423.98	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/25/2023	\$477.13	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/25/2023	\$482.71	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/25/2023	\$504.95	Utilities
NATIONAL GRID MA	PO BOX 371396		PITTSBURGH	PA	15250-7396	1/25/2023	\$1,793.41	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	11/17/2022	\$182.08	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	11/22/2022	\$59.60	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	12/15/2022	\$460.82	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	12/15/2022	\$1,762.08	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	12/21/2022	\$462.57	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	12/29/2022	\$316.62	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	1/6/2023	\$265.53	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	1/20/2023	\$1,114.26	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	1/20/2023	\$3,091.33	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	1/25/2023	\$491.22	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	1/25/2023	\$1,166.66	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	1/25/2023	\$1,179.35	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	1/25/2023	\$1,662.52	Utilities
NATIONAL GRID MA GAS	PO BOX 371338		PITTSBURGH	PA	15250-7338	1/25/2023	\$2,245.69	Utilities
NATIONAL RETAIL CENTER DBA NATIONAL	3 MANHATTANVILLE ROAD		PURCHASE	NY	10577	12/1/2022	\$7,124.50	Vendors / Suppliers
NATIONAL RETAIL CENTER DBA NATIONAL	3 MANHATTANVILLE ROAD		PURCHASE	NY	10577	12/21/2022	\$7,124.50	Vendors / Suppliers
NATIONAL RETAIL CENTER DBA NATIONAL	3 MANHATTANVILLE ROAD		PURCHASE	NY	10577	1/20/2023	\$776.46	Vendors / Suppliers
NATIONAL SHUNT SERVICE LLC	6375 RIVERSIDE DRIVE SUITE 200		DUBLIN	OH	43017	12/21/2022	\$8,000.00	Vendors / Suppliers
NEUMONICS	4509 HIDDEN HOLLOW		HAMBURG	NY	14075	11/17/2022	\$28,560.00	Vendors / Suppliers
NEUMONICS	4509 HIDDEN HOLLOW		HAMBURG	NY	14075	12/15/2022	\$29,060.00	Vendors / Suppliers
NEUMONICS	4509 HIDDEN HOLLOW		HAMBURG	NY	14075	1/31/2023	\$29,060.00	Vendors / Suppliers
NEW JERSEY DIVISION OF	PO BOX 1008		MOORESTOWN	NJ	08057-1008	11/10/2022	-\$324,107.59	Sales Tax Payment
NEW JERSEY DIVISION OF	PO BOX 1008		MOORESTOWN	NJ	08057-1008	11/10/2022	\$324,107.59	Sales Tax Payment
NEW JERSEY DIVISION OF	PO BOX 1008		MOORESTOWN	NJ	08057-1008	11/10/2022	\$324,107.59	Sales Tax Payment
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	11/4/2022	\$101,706.32	Vendors / Suppliers
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	11/10/2022	\$64,479.06	Vendors / Suppliers
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	11/18/2022	\$111,006.72	Vendors / Suppliers
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	11/23/2022	\$99,692.17	Vendors / Suppliers
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	11/30/2022	\$171,665.08	Vendors / Suppliers
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	12/2/2022	\$24,160.53	Vendors / Suppliers
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	12/9/2022	\$46,142.45	Vendors / Suppliers
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	12/16/2022	\$30,526.15	Vendors / Suppliers
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	12/22/2022	\$9,643.86	Vendors / Suppliers
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	1/13/2023	\$2,338.55	Vendors / Suppliers
NGK SPARK PLUGS (USA) INC	PO BOX 514757 TERMINAL ANNEX		LOS ANGELES	CA	90051-4757	1/20/2023	\$83,289.93	Vendors / Suppliers
NICKSON INDUSTRIES INC.	PO BOX 280,		INDIANA	PA	15701	12/2/2022	\$10,834.83	Vendors / Suppliers
NICKSON INDUSTRIES INC.	PO BOX 280,		INDIANA	PA	15701	12/9/2022	\$7,542.55	Vendors / Suppliers
NICKSON INDUSTRIES INC.	PO BOX 280,		INDIANA	PA	15701	12/16/2022	\$14,523.48	Vendors / Suppliers
NICKSON INDUSTRIES INC.	PO BOX 280,		INDIANA	PA	15701	12/23/2022	\$17,127.92	Vendors / Suppliers
NICKSON INDUSTRIES INC.	PO BOX 280,		INDIANA	PA	15701	1/13/2023	\$6,629.62	Vendors / Suppliers
NITEO PRODUCTS LLC DEPT 5805	P.O. BOX 11407		Birmingham	AL	35246-5805	11/18/2022	\$5,482.20	Vendors / Suppliers
NITEO PRODUCTS LLC DEPT 5805	P.O. BOX 11407		Birmingham	AL	35246-5805	12/2/2022	\$90,767.68	Vendors / Suppliers
Northeast Sweepers and Rentals, Inc	16 Passaic Ave, Unit 9		Fairfield	NJ	07004	11/18/2022	\$6,513.33	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)	
Northeast Sweepers and Rentals, Inc	16 Passaic Ave, Unit 9		Fairfield	NJ	07004	12/16/2022	\$4,996.13	Vendors / Suppliers	
NORTHERN BATTERY	P O BOX 1222		LACROSSE	WI	54602-1222	11/4/2022	\$42,672.66	Vendors / Suppliers	
NORTHERN BATTERY	P O BOX 1222		LACROSSE	WI	54602-1222	11/10/2022	\$52,862.79	Vendors / Suppliers	
NORTHERN BATTERY	P O BOX 1222		LACROSSE	WI	54602-1222	11/18/2022	\$30,176.57	Vendors / Suppliers	
NORTHERN BATTERY	P O BOX 1222		LACROSSE	WI	54602-1222	11/23/2022	\$33,077.32	Vendors / Suppliers	
NORTHERN BATTERY	P O BOX 1222		LACROSSE	WI	54602-1222	12/2/2022	\$52,157.28	Vendors / Suppliers	
NORTHERN BATTERY	P O BOX 1222		LACROSSE	WI	54602-1222	12/16/2022	\$106,773.03	Vendors / Suppliers	
NORTHERN BATTERY	P O BOX 1222		LACROSSE	WI	54602-1222	1/13/2023	\$9,435.51	Vendors / Suppliers	
NORTHERN BATTERY	P O BOX 1222		LACROSSE	WI	54602-1222	1/20/2023	\$63,552.95	Vendors / Suppliers	
NRCW HOLDINGS, INC.	572 MINEBROOK ROAD		BERNARDSVILLE	NJ	07924	12/1/2022	\$12,000.00	Vendors / Suppliers	
NUEVA ESPERANZA HOUSING &	4261 N 5TH STREET		PHILADELPHIA	PA	19140	12/1/2022	\$7,214.79	Vendors / Suppliers	
NUEVA ESPERANZA HOUSING &	4261 N 5TH STREET		PHILADELPHIA	PA	19140	12/21/2022	\$7,214.79	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	11/4/2022	\$23.97	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	11/4/2022	\$128.53	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	11/4/2022	\$271.41	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	11/4/2022	\$443.05	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	11/4/2022	\$2,117.00	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	11/8/2022	\$103.93	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	11/8/2022	\$132.07	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	11/17/2022	\$29.73	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	11/17/2022	\$349.49	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	11/22/2022	\$657.06	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/1/2022	\$105.03	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/7/2022	\$25.03	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/7/2022	\$212.55	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/15/2022	\$56.99	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/15/2022	\$86.33	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/15/2022	\$106.56	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/15/2022	\$397.91	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/15/2022	\$1,946.27	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/21/2022	\$23.97	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/21/2022	\$84.73	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/21/2022	\$95.71	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/21/2022	\$105.68	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/21/2022	\$133.23	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/21/2022	\$186.97	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/21/2022	\$321.22	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/21/2022	\$464.13	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/21/2022	\$474.85	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/21/2022	\$638.76	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/29/2022	\$243.76	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	12/29/2022	\$1,972.07	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	1/6/2023	\$446.00	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	1/6/2023	\$566.04	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	1/13/2023	\$82.57	Vendors / Suppliers	
NYSEG	PO BOX 847812		BOSTON	MA	02284-7812	1/13/2023	\$342.74	Vendors / Suppliers	
ODM TRANSMISSION TECH CO LTD	NO. 1000 CHANGSHENG ROAD		PINGHU DEVELOPMENT ZONE		314200	Canada	12/16/2022	\$521,254.93	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
ODM TRANSMISSION TECH CO LTD	No 10 CHANGSHENG ROAD		PINGHU DEVELOPMENT ZONE		CHINA	12/16/2022	\$521,254.93	Vendor
OIL-DRI CORPORATION OF AMERICA	P O BOX 95980		CHICAGO	IL	60694	12/2/2022	\$124,110.40	Vendors / Suppliers
OIL-DRI CORPORATION OF AMERICA	P O BOX 95980		CHICAGO	IL	60694	12/9/2022	\$25,930.80	Vendors / Suppliers
OIL-DRI CORPORATION OF AMERICA	P O BOX 95980		CHICAGO	IL	60694	12/22/2022	\$8,643.60	Vendors / Suppliers
OLD WORLD INDUSTRIES LLC	PO Box 204549		Dallas	TX	75320-4549	11/4/2022	\$42,316.52	Vendors / Suppliers
OLD WORLD INDUSTRIES LLC	PO Box 204549		Dallas	TX	75320-4549	11/10/2022	\$118,428.89	Vendors / Suppliers
OLD WORLD INDUSTRIES LLC	PO Box 204549		Dallas	TX	75320-4549	11/18/2022	\$100,628.33	Vendors / Suppliers
OLD WORLD INDUSTRIES LLC	PO Box 204549		Dallas	TX	75320-4549	12/2/2022	\$161,799.73	Vendors / Suppliers
OLD WORLD INDUSTRIES LLC	PO Box 204549		Dallas	TX	75320-4549	12/22/2022	\$19,214.64	Vendors / Suppliers
OMEGA INDUSTRIAL SERVICES INC	PO BOX 898		LITHIA SPRINGS	GA	30122	11/4/2022	\$8,148.97	Vendors / Suppliers
OMEGA INDUSTRIAL SERVICES INC	PO BOX 898		LITHIA SPRINGS	GA	30122	11/17/2022	\$993.56	Vendors / Suppliers
OMEGA INDUSTRIAL SERVICES INC	PO BOX 898		LITHIA SPRINGS	GA	30122	11/22/2022	\$750.51	Vendors / Suppliers
OMEGA INDUSTRIAL SERVICES INC	PO BOX 898		LITHIA SPRINGS	GA	30122	1/6/2023	\$6,603.25	Vendors / Suppliers
OMNILIFT	PO BOX 5027		WARMINSTER	PA	18974	11/4/2022	\$2,054.30	Vendors / Suppliers
OMNILIFT	PO BOX 5027		WARMINSTER	PA	18974	11/17/2022	\$6,680.56	Vendors / Suppliers
OMNILIFT	PO BOX 5027		WARMINSTER	PA	18974	11/22/2022	\$4,788.96	Vendors / Suppliers
OMNILIFT	PO BOX 5027		WARMINSTER	PA	18974	12/15/2022	\$8,224.93	Vendors / Suppliers
OMNILIFT	PO BOX 5027		WARMINSTER	PA	18974	12/21/2022	\$1,100.00	Vendors / Suppliers
OMNILIFT	PO BOX 5027		WARMINSTER	PA	18974	12/29/2022	\$354.00	Vendors / Suppliers
OMNILIFT	PO BOX 5027		WARMINSTER	PA	18974	1/6/2023	\$2,009.63	Vendors / Suppliers
OMNILIFT	PO BOX 5027		WARMINSTER	PA	18974	1/23/2023	\$2,150.00	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	11/4/2022	\$85,457.84	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	11/8/2022	\$148,278.53	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	11/17/2022	\$100,705.02	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	11/22/2022	\$65,211.38	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	12/7/2022	\$348,926.74	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	12/15/2022	\$295,587.22	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	12/21/2022	\$134,363.87	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	12/30/2022	\$134,363.87	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	1/6/2023	\$83,214.72	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	1/13/2023	\$37,764.52	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	1/20/2023	\$86,354.68	Vendors / Suppliers
OOH ACQUISITION CORPORATION	15604 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	1/31/2023	\$196,054.22	Vendors / Suppliers
ORANGE & ROCKLAND	PO BOX 1005		SP VALLEY	NY	10977-0800	11/8/2022	\$2,710.21	Vendors / Suppliers
ORANGE & ROCKLAND	PO BOX 1005		SP VALLEY	NY	10977-0800	12/7/2022	\$212.40	Vendors / Suppliers
ORANGE & ROCKLAND	PO BOX 1005		SP VALLEY	NY	10977-0800	12/7/2022	\$347.51	Vendors / Suppliers
ORANGE & ROCKLAND	PO BOX 1005		SP VALLEY	NY	10977-0800	12/15/2022	\$970.84	Vendors / Suppliers
ORANGE & ROCKLAND	PO BOX 1005		SP VALLEY	NY	10977-0800	12/21/2022	\$220.25	Vendors / Suppliers
ORANGE & ROCKLAND	PO BOX 1005		SP VALLEY	NY	10977-0800	1/6/2023	\$7,293.08	Vendors / Suppliers
ORANGE & ROCKLAND	PO BOX 1005		SP VALLEY	NY	10977-0800	1/20/2023	\$856.16	Vendors / Suppliers
ORANGE & ROCKLAND	PO BOX 1005		SP VALLEY	NY	10977-0800	1/20/2023	\$1,292.42	Vendors / Suppliers
ORANGE & ROCKLAND	PO BOX 1005		SP VALLEY	NY	10977-0800	1/20/2023	\$18,874.18	Vendors / Suppliers
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	11/4/2022	\$25,408.02	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	11/17/2022	\$7,858.62	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	11/22/2022	\$18,974.47	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	12/1/2022	\$14,137.20	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	12/15/2022	\$28,083.33	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	12/19/2022	-\$51,951.08	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	12/19/2022	-\$37,847.04	Staffing Services

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	12/19/2022	\$37,847.04	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	12/19/2022	\$51,951.08	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	12/21/2022	\$121,596.72	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	1/6/2023	\$23,436.27	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	1/13/2023	\$14,695.56	Staffing Services
PAPERLESS STAFFING	P.O. BOX 855917		MINNEAPOLIS	WI	55485-5917	1/25/2023	\$32,144.31	Staffing Services
PARTS AUTHORITY INC	3 Dakota Drive Suite 110		New Hyde Park	NY	11042	11/10/2022	\$169,589.51	Vendors / Suppliers
PARTS AUTHORITY INC	3 Dakota Drive Suite 110		New Hyde Park	NY	11042	11/18/2022	\$3,452.86	Vendors / Suppliers
PARTS AUTHORITY INC	3 Dakota Drive Suite 110		New Hyde Park	NY	11042	11/30/2022	\$368,399.97	Vendors / Suppliers
PARTS AUTHORITY INC	3 Dakota Drive Suite 110		New Hyde Park	NY	11042	12/30/2022	\$233,927.24	Vendors / Suppliers
PARTS AUTHORITY INC	3 Dakota Drive Suite 110		New Hyde Park	NY	11042	1/20/2023	\$105,224.38	Vendors / Suppliers
PARTS AUTHORITY INC	3 Dakota Drive Suite 110		New Hyde Park	NY	11042	1/20/2023	\$790,000.00	Vendors / Suppliers
PARTS DISTRIBUTING COMPANY	P O BOX 847139		DALLAS	TX	75284-7139	11/18/2022	\$63,036.38	Vendors / Suppliers
PARTS DISTRIBUTING COMPANY	P O BOX 847139		DALLAS	TX	75284-7139	12/9/2022	\$49,887.13	Vendors / Suppliers
PARTS DISTRIBUTING COMPANY	P O BOX 847139		DALLAS	TX	75284-7139	12/16/2022	\$3,384.07	Vendors / Suppliers
PARTS DISTRIBUTING COMPANY	P O BOX 847139		DALLAS	TX	75284-7139	12/22/2022	\$6,108.67	Vendors / Suppliers
PARTS DISTRIBUTING COMPANY	P O BOX 847139		DALLAS	TX	75284-7139	1/13/2023	\$40,040.71	Vendors / Suppliers
PARTSTECH, INC.	PO BOX 98367		WASHINGTON	DC	20090-8300	11/17/2022	\$7,682.67	Vendors / Suppliers
PARTSTECH, INC.	PO BOX 98367		WASHINGTON	DC	20090-8300	12/15/2022	-\$23,375.95	Vendors / Suppliers
PARTSTECH, INC.	PO BOX 98367		WASHINGTON	DC	20090-8300	12/15/2022	\$23,375.95	Vendors / Suppliers
PARTSTECH, INC.	PO BOX 98367		WASHINGTON	DC	20090-8300	12/21/2022	\$30,794.20	Vendors / Suppliers
Pasco Batteries	101 East Cedar Lane		Fruitland	MD	21826	11/10/2022	\$17,234.66	Vendors / Suppliers
Pasco Batteries	101 East Cedar Lane		Fruitland	MD	21826	11/18/2022	\$898.48	Vendors / Suppliers
Pasco Batteries	101 East Cedar Lane		Fruitland	MD	21826	12/2/2022	\$12,098.17	Vendors / Suppliers
Pasco Batteries	101 East Cedar Lane		Fruitland	MD	21826	12/23/2022	\$6,472.99	Vendors / Suppliers
Pasco Batteries	101 East Cedar Lane		Fruitland	MD	21826	1/13/2023	\$1,680.65	Vendors / Suppliers
Pasco Batteries	101 East Cedar Lane		Fruitland	MD	21826	1/20/2023	\$3,565.12	Vendors / Suppliers
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	11/2/2022	\$2,122.88	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	11/7/2022	\$977.62	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	11/10/2022	\$15,613.93	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	11/10/2022	\$50,419.82	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	11/16/2022	\$4,740.37	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	11/21/2022	\$145.00	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	11/21/2022	\$924,718.77	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	11/22/2022	\$9,321.47	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	11/23/2022	\$1,756.88	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	12/2/2022	\$150.00	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	12/8/2022	\$50.00	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	12/14/2022	\$796.62	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	12/14/2022	\$66,103.44	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	12/16/2022	\$736,931.15	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	12/19/2022	\$6,077.89	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	12/21/2022	\$11,600.00	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	12/21/2022	\$93,707.75	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	12/22/2022	\$6,058.15	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	12/29/2022	\$11,127.10	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	1/18/2023	\$531,870.12	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	1/18/2023	\$717,648.73	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	1/19/2023	\$13,560.74	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC		20024	1/27/2023	\$850,000.00	Services

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
PAYPOOL LLC	800 Main Avenue SW		Washington DC	20024		1/27/2023	\$1,336,000.00	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC	20024		1/30/2023	\$2,000,000.00	Services
PAYPOOL LLC	800 Main Avenue SW		Washington DC	20024		1/31/2023	\$14,519.07	Services
PCK LIMITED PARTNERSHIP	1 MERCANTILE STREET		WORCESTER MA	01608		12/11/2022	\$5,751.14	Lease
PCK LIMITED PARTNERSHIP	1 MERCANTILE STREET		WORCESTER MA	01608		12/21/2022	\$5,751.14	Lease
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		11/4/2022	\$13,207.28	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		11/8/2022	\$6,037.53	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		11/11/2022	-\$13,322.54	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		11/11/2022	\$13,322.54	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		11/17/2022	\$13,322.54	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		12/1/2022	\$6,120.90	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		12/7/2022	\$6,097.05	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		12/15/2022	\$7,276.35	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		12/29/2022	\$6,972.95	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		1/13/2023	\$6,972.95	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		1/20/2023	\$6,815.28	Vendors / Suppliers
PDX NORTH , INC	P.O. BOX 329		ESSINGTON PA	19029		1/25/2023	\$24,549.48	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		11/4/2022	\$4,271.40	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		11/8/2022	\$2,135.70	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		11/22/2022	\$12,368.40	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		12/1/2022	\$14,646.60	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		12/7/2022	\$2,116.80	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		12/15/2022	\$2,135.70	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		12/21/2022	\$12,178.39	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		12/29/2022	\$1,708.56	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		1/6/2023	\$8,291.40	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		1/13/2023	\$2,135.70	Vendors / Suppliers
PDX SOUTH, LLC	P.O. BOX 329		ESSINGTON PA	19029		1/25/2023	\$21,811.35	Vendors / Suppliers
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		11/4/2022	\$282.33	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		11/8/2022	\$279.93	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		11/17/2022	\$55.01	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		11/17/2022	\$314.84	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		12/1/2022	\$306.44	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		12/7/2022	\$849.68	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		12/15/2022	\$241.46	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		12/21/2022	\$82.70	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		12/21/2022	\$211.92	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		12/21/2022	\$750.33	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		12/29/2022	\$1,041.97	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		1/6/2023	\$1,705.89	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		1/13/2023	\$95.30	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		1/20/2023	\$277.44	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		1/25/2023	\$1,285.42	Utilities
PECO ENERGY PAYMENT PROCESSING	PO BOX 37629		PHILADELPHIA PA	19101-0629		1/25/2023	\$3,321.31	Utilities
PEERLESS CHAIN COMPANY	P.O. Box 4986		Lancaster PA	17604		11/18/2022	\$16,573.12	Vendors / Suppliers
PEERLESS CHAIN COMPANY	P.O. Box 4986		Lancaster PA	17604		12/2/2022	\$15,470.55	Vendors / Suppliers
PEERLESS CHAIN COMPANY	P.O. Box 4986		Lancaster PA	17604		12/9/2022	\$59,226.74	Vendors / Suppliers
PEERLESS CHAIN COMPANY	P.O. Box 4986		Lancaster PA	17604		1/13/2023	\$1,350.08	Vendors / Suppliers
PENSKE TRUCK LEASING CO LP	P O BOX 827380		PHILADELPHIA PA	19182-7380		11/4/2022	\$91,570.32	Vendors / Suppliers
PENSKE TRUCK LEASING CO LP	P O BOX 827380		PHILADELPHIA PA	19182-7380		11/11/2022	-\$53,930.09	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
PENSKE TRUCK LEASING CO LP	P O BOX 827380		PHILADELPHIA	PA	19182-7380	11/11/2022	\$53,930.09	Vendors / Suppliers
PENSKE TRUCK LEASING CO LP	P O BOX 827380		PHILADELPHIA	PA	19182-7380	11/17/2022	\$53,930.09	Vendors / Suppliers
PENSKE TRUCK LEASING CO LP	P O BOX 827380		PHILADELPHIA	PA	19182-7380	12/7/2022	\$80,723.09	Vendors / Suppliers
PENSKE TRUCK LEASING CO LP	P O BOX 827380		PHILADELPHIA	PA	19182-7380	12/29/2022	\$127,991.27	Vendors / Suppliers
PENSKE TRUCK LEASING CO LP	P O BOX 827380		PHILADELPHIA	PA	19182-7380	1/6/2023	\$2,465.57	Vendors / Suppliers
PENSKE TRUCK LEASING CO LP	P O BOX 827380		PHILADELPHIA	PA	19182-7380	1/23/2023	\$1,774.67	Vendors / Suppliers
PENSKE TRUCK LEASING CO LP	P O BOX 827380		PHILADELPHIA	PA	19182-7380	1/25/2023	\$76,391.80	Vendors / Suppliers
PEOPLE READY, INC	P.O. BOX 740435		ATLANTA	GA	30374-0435	11/4/2022	\$5,639.05	Vendors / Suppliers
PEOPLE READY, INC	P.O. BOX 740435		ATLANTA	GA	30374-0435	11/22/2022	\$1,997.00	Vendors / Suppliers
PEOPLE READY, INC	P.O. BOX 740435		ATLANTA	GA	30374-0435	12/1/2022	\$2,710.80	Vendors / Suppliers
PEOPLE READY, INC	P.O. BOX 740435		ATLANTA	GA	30374-0435	12/7/2022	\$1,997.00	Vendors / Suppliers
PEOPLE READY, INC	P.O. BOX 740435		ATLANTA	GA	30374-0435	12/15/2022	\$2,904.00	Vendors / Suppliers
PEOPLE READY, INC	P.O. BOX 740435		ATLANTA	GA	30374-0435	12/21/2022	\$6,439.41	Vendors / Suppliers
PEOPLE READY, INC	P.O. BOX 740435		ATLANTA	GA	30374-0435	12/30/2022	\$7,586.60	Vendors / Suppliers
PEOPLE READY, INC	P.O. BOX 740435		ATLANTA	GA	30374-0435	1/20/2023	\$2,958.83	Vendors / Suppliers
PEOPLE READY, INC	P.O. BOX 740435		ATLANTA	GA	30374-0435	1/25/2023	\$7,388.81	Vendors / Suppliers
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	11/8/2022	\$15.88	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	11/8/2022	\$51.49	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	11/8/2022	\$235.28	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	11/8/2022	\$328.13	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	11/22/2022	\$47.72	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	11/22/2022	\$120.56	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/1/2022	\$19.89	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/7/2022	\$27.84	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/7/2022	\$44.14	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/15/2022	\$216.01	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/15/2022	\$433.48	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/15/2022	\$1,031.91	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/21/2022	\$23.74	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/21/2022	\$154.80	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/21/2022	\$267.47	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/21/2022	\$2,122.41	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/29/2022	\$212.93	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/29/2022	\$227.29	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	12/29/2022	\$658.41	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	1/23/2023	\$312.76	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	1/23/2023	\$2,130.56	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	1/25/2023	\$188.05	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	1/25/2023	\$233.17	Utilities
PEOPLES NATURAL GAS	PO BOX 644760		Pittsburgh	PA	15264-4760	1/25/2023	\$4,425.64	Utilities
PHELPS SECURITY INC.	PO BOX 770479		MEMPHIS	TN	38177-0479	11/4/2022	\$1,570.52	Vendors / Suppliers
PHELPS SECURITY INC.	PO BOX 770479		MEMPHIS	TN	38177-0479	11/17/2022	\$1,529.30	Vendors / Suppliers
PHELPS SECURITY INC.	PO BOX 770479		MEMPHIS	TN	38177-0479	11/22/2022	\$1,538.07	Vendors / Suppliers
PHELPS SECURITY INC.	PO BOX 770479		MEMPHIS	TN	38177-0479	12/1/2022	\$3,076.14	Vendors / Suppliers
PHELPS SECURITY INC.	PO BOX 770479		MEMPHIS	TN	38177-0479	12/7/2022	\$1,625.83	Vendors / Suppliers
PHELPS SECURITY INC.	PO BOX 770479		MEMPHIS	TN	38177-0479	12/15/2022	\$1,526.37	Vendors / Suppliers
PHELPS SECURITY INC.	PO BOX 770479		MEMPHIS	TN	38177-0479	12/21/2022	\$3,125.87	Vendors / Suppliers
PHELPS SECURITY INC.	PO BOX 770479		MEMPHIS	TN	38177-0479	12/29/2022	\$1,535.15	Vendors / Suppliers
PHELPS SECURITY INC.	PO BOX 770479		MEMPHIS	TN	38177-0479	1/6/2023	\$2,003.15	Vendors / Suppliers
PHELPS SECURITY INC.	PO BOX 770479		MEMPHIS	TN	38177-0479	1/27/2023	\$1,304.07	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
PIEDMONT NATURAL GAS	PO BOX 1246		CHARLOTTE	NC	28201-1246	11/17/2022	\$35.93	Utilities
PIEDMONT NATURAL GAS	PO BOX 1246		CHARLOTTE	NC	28201-1246	11/17/2022	\$142.75	Utilities
PIEDMONT NATURAL GAS	PO BOX 1246		CHARLOTTE	NC	28201-1246	12/29/2022	\$597.95	Utilities
PIEDMONT NATURAL GAS	PO BOX 1246		CHARLOTTE	NC	28201-1246	12/29/2022	\$1,598.42	Utilities
PIEDMONT NATURAL GAS	PO BOX 1246		CHARLOTTE	NC	28201-1246	1/25/2023	\$3,033.34	Utilities
PIEDMONT NATURAL GAS	PO BOX 1246		CHARLOTTE	NC	28201-1246	1/25/2023	\$3,802.89	Utilities
PILOT AUTOMOTIVE INC	13000 TEMPLE AVENUE		CITY OF INDUSTRY	CA	91746	11/18/2022	\$13,682.83	Vendors / Suppliers
PINNACLE COMMUNICATIONS GROUP INC	PO BOX 2417		STOW	OH	44224	11/4/2022	\$2,198.35	Utilities
PINNACLE COMMUNICATIONS GROUP INC	PO BOX 2417		STOW	OH	44224	11/22/2022	\$2,337.13	Utilities
PINNACLE COMMUNICATIONS GROUP INC	PO BOX 2417		STOW	OH	44224	12/29/2022	\$1,750.00	Utilities
PINNACLE COMMUNICATIONS GROUP INC	PO BOX 2417		STOW	OH	44224	1/6/2023	\$1,750.00	Utilities
PIONEER INC	PO BOX 490		MARION	MS	39342-0490	11/4/2022	\$47,144.99	Vendors / Suppliers
PIONEER INC	PO BOX 490		MARION	MS	39342-0490	11/10/2022	\$23,352.86	Vendors / Suppliers
PIONEER INC	PO BOX 490		MARION	MS	39342-0490	11/18/2022	\$11,415.37	Vendors / Suppliers
PIONEER INC	PO BOX 490		MARION	MS	39342-0490	11/30/2022	\$1,886.06	Vendors / Suppliers
PIONEER INC	PO BOX 490		MARION	MS	39342-0490	12/9/2022	\$4,149.46	Vendors / Suppliers
PIONEER INC	PO BOX 490		MARION	MS	39342-0490	12/16/2022	\$33,934.54	Vendors / Suppliers
PIONEER INC	PO BOX 490		MARION	MS	39342-0490	1/23/2023	\$21,045.09	Vendors / Suppliers
PLEWS/EDELMANN	PO Box 772069		Chicago	IL	60677-2069	11/18/2022	\$42,375.96	Vendors / Suppliers
PLEWS/EDELMANN	PO Box 772069		Chicago	IL	60677-2069	12/9/2022	\$27,895.49	Vendors / Suppliers
POLK COUNTY PARTNERS LLC	126 S FEDERAL HIGHWAY SUITE 200		DANIA BEACH	FL	33004	12/1/2022	\$6,425.54	Lease
POLK COUNTY PARTNERS LLC	126 S FEDERAL HIGHWAY SUITE 200		DANIA BEACH	FL	33004	12/21/2022	\$6,425.54	Lease
POLK COUNTY PARTNERS LLC	126 S FEDERAL HIGHWAY SUITE 200		DANIA BEACH	FL	33004	1/25/2023	\$6,425.54	Lease
PORTLAND AIR FREIGHT TRANSPORTATION	PO BOX 730		SCARBOROUGH	ME	04070	11/4/2022	\$10,497.67	Vendors / Suppliers
PORTLAND AIR FREIGHT TRANSPORTATION	PO BOX 730		SCARBOROUGH	ME	04070	11/8/2022	\$7,138.23	Vendors / Suppliers
PORTLAND AIR FREIGHT TRANSPORTATION	PO BOX 730		SCARBOROUGH	ME	04070	11/17/2022	\$7,500.14	Vendors / Suppliers
PORTLAND AIR FREIGHT TRANSPORTATION	PO BOX 730		SCARBOROUGH	ME	04070	12/1/2022	\$6,570.22	Vendors / Suppliers
PORTLAND AIR FREIGHT TRANSPORTATION	PO BOX 730		SCARBOROUGH	ME	04070	12/7/2022	\$3,721.23	Vendors / Suppliers
PORTLAND AIR FREIGHT TRANSPORTATION	PO BOX 730		SCARBOROUGH	ME	04070	12/15/2022	\$2,512.92	Vendors / Suppliers
PORTLAND AIR FREIGHT TRANSPORTATION	PO BOX 730		SCARBOROUGH	ME	04070	12/21/2022	\$5,939.95	Vendors / Suppliers
PORTLAND AIR FREIGHT TRANSPORTATION	PO BOX 730		SCARBOROUGH	ME	04070	12/29/2022	\$3,215.00	Vendors / Suppliers
PORTLAND AIR FREIGHT TRANSPORTATION	PO BOX 730		SCARBOROUGH	ME	04070	1/25/2023	\$6,898.06	Vendors / Suppliers
POWER SERVICE PRODUCTS INC.	PO BOX 679956		DALLAS	TX	75267-9956	11/18/2022	\$29,153.42	Vendors / Suppliers
POWER STOP LLC	6112 W 73RD STREET		BEDFORD PARK	IL	60638	11/10/2022	\$246,463.42	Vendors / Suppliers
POWER STOP LLC	6112 W 73RD STREET		BEDFORD PARK	IL	60638	11/18/2022	\$255.85	Vendors / Suppliers
POWER STOP LLC	6112 W 73RD STREET		BEDFORD PARK	IL	60638	12/16/2022	\$83,341.06	Vendors / Suppliers
POWER STOP LLC	6112 W 73RD STREET		BEDFORD PARK	IL	60638	1/13/2023	\$5,160.04	Vendors / Suppliers
POWER STOP LLC	6112 W 73RD STREET		BEDFORD PARK	IL	60638	1/23/2023	\$243.66	Vendors / Suppliers
POWERS PAPER COMPANY INC	1000 ARMORY PLACE		BRANDENBURG	KY	40108	12/22/2022	\$12,147.04	Vendors / Suppliers
POWERS PAPER COMPANY INC	1000 ARMORY PLACE		BRANDENBURG	KY	40108	1/13/2023	\$705.60	Vendors / Suppliers
POWERS PAPER COMPANY INC	1000 ARMORY PLACE		BRANDENBURG	KY	40108	1/23/2023	\$7,308.04	Vendors / Suppliers
PPG INDUSTRIES INC	PO BOX 360175		PITTSBURGH	PA	15251-6175	11/10/2022	\$31,640.96	Vendors / Suppliers
PPG INDUSTRIES INC	PO BOX 360175		PITTSBURGH	PA	15251-6175	11/18/2022	\$558.40	Vendors / Suppliers
PPG INDUSTRIES INC	PO BOX 360175		PITTSBURGH	PA	15251-6175	11/23/2022	\$3,000.28	Vendors / Suppliers
PPG INDUSTRIES INC	PO BOX 360175		PITTSBURGH	PA	15251-6175	12/2/2022	\$67,975.72	Vendors / Suppliers
PPG INDUSTRIES INC	PO BOX 360175		PITTSBURGH	PA	15251-6175	12/9/2022	\$36,782.04	Vendors / Suppliers
PPG INDUSTRIES INC	PO BOX 360175		PITTSBURGH	PA	15251-6175	12/16/2022	\$61,034.10	Vendors / Suppliers
PPG INDUSTRIES INC	PO BOX 360175		PITTSBURGH	PA	15251-6175	12/22/2022	\$6,448.53	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
PPG INDUSTRIES INC	PO BOX 360175		PITTSBURGH	PA	15251-6175	1/13/2023	\$22,233.95	Vendors / Suppliers
PPG INDUSTRIES INC	PO BOX 360175		PITTSBURGH	PA	15251-6175	1/20/2023	\$85,819.55	Vendors / Suppliers
PPG INDUSTRIES INC	PO BOX 360175		PITTSBURGH	PA	15251-6175	1/23/2023	\$2,776.47	Vendors / Suppliers
PPW, LLC	27 WEST MAIN STREET		BREVARD	NC	28712	12/1/2022	\$3,800.00	Vendors / Suppliers
PPW, LLC	27 WEST MAIN STREET		BREVARD	NC	28712	12/21/2022	\$3,800.00	Vendors / Suppliers
Pramukh Property, LLC	34 Celestial Way		Newark	NJ	19711	12/1/2022	\$5,384.45	Lease
Pramukh Property, LLC	34 Celestial Way		Newark	NJ	19711	12/21/2022	\$5,384.45	Lease
PRECISELY SOFTWARE INCORPORATED	1700 DISTRICT AVENUE SUITE 300		BURLINGTON	MA	01803	11/3/2022	\$34,901.00	Vendors / Suppliers
PREMIER ASSET LOGISTICS	PO BOX 1127		DUBLIN	OH	43017	11/17/2022	\$1,682.43	Vendors / Suppliers
PREMIER ASSET LOGISTICS	PO BOX 1127		DUBLIN	OH	43017	11/22/2022	\$13,072.43	Vendors / Suppliers
PREMIER ASSET LOGISTICS	PO BOX 1127		DUBLIN	OH	43017	12/1/2022	\$6,089.17	Vendors / Suppliers
PREMIER ASSET LOGISTICS	PO BOX 1127		DUBLIN	OH	43017	12/7/2022	\$9,916.26	Vendors / Suppliers
PREMIER ASSET LOGISTICS	PO BOX 1127		DUBLIN	OH	43017	12/15/2022	\$712.00	Vendors / Suppliers
PREMIER ASSET LOGISTICS	PO BOX 1127		DUBLIN	OH	43017	12/21/2022	\$10,061.47	Vendors / Suppliers
PREMIER ASSET LOGISTICS	PO BOX 1127		DUBLIN	OH	43017	12/29/2022	\$6,089.17	Vendors / Suppliers
PREMIER ASSET LOGISTICS	PO BOX 1127		DUBLIN	OH	43017	1/13/2023	\$6,089.17	Vendors / Suppliers
PREMIER ASSET LOGISTICS	PO BOX 1127		DUBLIN	OH	43017	1/20/2023	\$307.08	Vendors / Suppliers
PREMIER ASSET LOGISTICS	PO BOX 1127		DUBLIN	OH	43017	1/25/2023	\$8,365.75	Vendors / Suppliers
PRESTONE PRODUCTS	Dept. CH 14447		PALANTINE	IL	60055	11/18/2022	\$42,721.38	Vendors / Suppliers
PRESTONE PRODUCTS	Dept. CH 14447		PALANTINE	IL	60055	1/23/2023	\$6,953.70	Vendors / Suppliers
PRGX USA INC.	PO BOX 745437		ATLANTA	GA	30374-5437	1/31/2023	\$59,157.61	Services
PRIME AUTOMOTIVE PARTS CO.INC	P O BOX 790018		MIDDLE VILLAGE	NY	11379-0018	11/9/2022	-\$126,800.69	Vendors / Suppliers
PRIME AUTOMOTIVE PARTS CO.INC	P O BOX 790018		MIDDLE VILLAGE	NY	11379-0018	11/9/2022	\$126,800.69	Vendors / Suppliers
PRIME AUTOMOTIVE PARTS CO.INC	P O BOX 790018		MIDDLE VILLAGE	NY	11379-0018	11/10/2022	-\$126,800.69	Vendors / Suppliers
PRIME AUTOMOTIVE PARTS CO.INC	P O BOX 790018		MIDDLE VILLAGE	NY	11379-0018	11/10/2022	\$126,800.69	Vendors / Suppliers
PRIME AUTOMOTIVE PARTS CO.INC	P O BOX 790018		MIDDLE VILLAGE	NY	11379-0018	11/10/2022	\$126,800.69	Vendors / Suppliers
PRIME AUTOMOTIVE PARTS CO.INC	P O BOX 790018		MIDDLE VILLAGE	NY	11379-0018	12/22/2022	\$191,742.52	Vendors / Suppliers
PRIME AUTOMOTIVE PARTS CO.INC	P O BOX 790018		MIDDLE VILLAGE	NY	11379-0018	1/23/2023	\$3,774.96	Vendors / Suppliers
PRINT CHOICES	500 LAKE HAVASU AVE N SUITE D-104		LAKE HAVASU CITY	AZ	86403	11/4/2022	\$7,854.60	Vendors / Suppliers
PRINT CHOICES	500 LAKE HAVASU AVE N SUITE D-104		LAKE HAVASU CITY	AZ	86403	11/17/2022	\$32,472.75	Vendors / Suppliers
PRINT CHOICES	500 LAKE HAVASU AVE N SUITE D-104		LAKE HAVASU CITY	AZ	86403	11/22/2022	\$837.40	Vendors / Suppliers
PRINT CHOICES	500 LAKE HAVASU AVE N SUITE D-104		LAKE HAVASU CITY	AZ	86403	12/1/2022	\$22,754.74	Vendors / Suppliers
PRINT CHOICES	500 LAKE HAVASU AVE N SUITE D-104		LAKE HAVASU CITY	AZ	86403	12/15/2022	\$22,063.90	Vendors / Suppliers
PRINT CHOICES	500 LAKE HAVASU AVE N SUITE D-104		LAKE HAVASU CITY	AZ	86403	12/21/2022	\$7,441.20	Vendors / Suppliers
PRO WAREHOUSE SERVICES, CORP.	66 SOUTH BAY AVENUE		FREEPORT	NY	11520	11/4/2022	\$25,200.00	Vendors / Suppliers
PRO WAREHOUSE SERVICES, CORP.	66 SOUTH BAY AVENUE		FREEPORT	NY	11520	11/22/2022	\$21,600.00	Vendors / Suppliers
PROPERTY WORKS	708 CHURCH STREET		DECATUR	GA	30030	11/8/2022	\$5,200.00	Lease Mgmt Software
PROPERTY WORKS	708 CHURCH STREET		DECATUR	GA	30030	12/5/2022	-\$5,240.00	Lease Mgmt Software
PROPERTY WORKS	708 CHURCH STREET		DECATUR	GA	30030	12/5/2022	\$5,240.00	Lease Mgmt Software
PROPERTY WORKS	708 CHURCH STREET		DECATUR	GA	30030	12/15/2022	\$5,240.00	Lease Mgmt Software
PROTIVITI INC	12269 Collections Center Drive		Chicago	IL	60693	12/21/2022	\$16,232.50	Accounting and Tax Services
PROTOS SECURITY	P.O. BOX 625		DALEVILLE	VA	24083	11/4/2022	\$2,383.05	Vendors / Suppliers
PROTOS SECURITY	P.O. BOX 625		DALEVILLE	VA	24083	11/17/2022	\$1,184.39	Vendors / Suppliers
PROTOS SECURITY	P.O. BOX 625		DALEVILLE	VA	24083	11/22/2022	\$2,575.74	Vendors / Suppliers
PROTOS SECURITY	P.O. BOX 625		DALEVILLE	VA	24083	12/21/2022	\$354.79	Vendors / Suppliers
PROTOS SECURITY	P.O. BOX 625		DALEVILLE	VA	24083	12/29/2022	\$1,939.37	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
PROTOS SECURITY	P.O. BOX 625		DALEVILLE	VA	24083	1/6/2023	\$2,117.77	Vendors / Suppliers
PRYOR BACON, JR	PO BOX 23224		CHATTANOOGA	TN	37422	12/1/2022	\$6,486.58	Lease
PRYOR BACON, JR	PO BOX 23224		CHATTANOOGA	TN	37422	12/21/2022	\$6,486.58	Lease
PRYOR BACON, JR	PO BOX 23224		CHATTANOOGA	TN	37422	1/25/2023	\$6,486.58	Lease
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	11/4/2022	\$623.56	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	11/8/2022	\$46.43	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	11/8/2022	\$95.15	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	11/17/2022	\$204.57	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	11/17/2022	\$384.93	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/1/2022	\$999.70	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/7/2022	\$57.84	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/7/2022	\$199.44	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/7/2022	\$639.17	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/15/2022	\$161.16	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/15/2022	\$204.97	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/15/2022	\$417.09	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/15/2022	\$1,122.78	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/15/2022	\$6,109.66	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/21/2022	\$124.93	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/21/2022	\$168.10	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/21/2022	\$763.10	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/29/2022	\$666.30	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	12/29/2022	\$717.86	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	1/6/2023	\$84.29	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	1/13/2023	\$1,876.99	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	1/20/2023	\$1,970.40	Vendors / Suppliers
PSE&G CO	PO Box 14444		NEW BRUNSWICK	NJ	08906-4444	1/25/2023	\$107.95	Vendors / Suppliers
PUGS LLC (AES)	215 NORTH 1800 WEST		LINDON	UT	84042	12/8/2022	\$38,651.54	Vendors / Suppliers
PYLON MANUFACTURING CORP.	8451 Solution Center		CHICAGO	IL	60677-8004	11/18/2022	\$13,354.74	Vendors / Suppliers
RACKSPACE US INC	PO BOX 730759		DALLAS	TX	75373-0759	11/22/2022	\$69,127.70	Vendors / Suppliers
RACKSPACE US INC	PO BOX 730759		DALLAS	TX	75373-0759	12/7/2022	\$69,980.58	Vendors / Suppliers
RACKSPACE US INC	PO BOX 730759		DALLAS	TX	75373-0759	12/30/2022	\$69,678.00	Vendors / Suppliers
RAE 46 HOLDINGS, LLC	PO BOX 646		HOLLY SPRINGS	GA	30142	12/1/2022	\$10,384.00	Lease
RAE 46 HOLDINGS, LLC	PO BOX 646		HOLLY SPRINGS	GA	30142	12/21/2022	\$10,396.48	Lease
RAE 46 HOLDINGS, LLC	PO BOX 646		HOLLY SPRINGS	GA	30142	12/21/2022	\$13,807.54	Lease
RAE 46 HOLDINGS, LLC	PO BOX 646		HOLLY SPRINGS	GA	30142	1/25/2023	\$10,396.48	Lease
RANDSTAD USA	PO BOX 7247-6655		PHILADELPHIA	PA	19170-6655	11/4/2022	\$8,827.63	Staffing Services
RANDSTAD USA	PO BOX 7247-6655		PHILADELPHIA	PA	19170-6655	11/17/2022	\$948.80	Staffing Services
RANDSTAD USA	PO BOX 7247-6655		PHILADELPHIA	PA	19170-6655	11/22/2022	\$631.46	Staffing Services
RANDSTAD USA	PO BOX 7247-6655		PHILADELPHIA	PA	19170-6655	12/1/2022	\$9,159.93	Staffing Services
RANDSTAD USA	PO BOX 7247-6655		PHILADELPHIA	PA	19170-6655	12/15/2022	\$3,640.15	Staffing Services
RANDSTAD USA	PO BOX 7247-6655		PHILADELPHIA	PA	19170-6655	12/21/2022	\$8,885.60	Staffing Services
RANDSTAD USA	PO BOX 7247-6655		PHILADELPHIA	PA	19170-6655	12/29/2022	\$2,575.20	Staffing Services
RANDSTAD USA	PO BOX 7247-6655		PHILADELPHIA	PA	19170-6655	1/6/2023	\$5,556.40	Staffing Services
RANDSTAD USA	PO BOX 7247-6655		PHILADELPHIA	PA	19170-6655	1/25/2023	\$1,392.00	Staffing Services
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	11/4/2022	\$274.12	Staffing Services
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	11/17/2022	\$909.49	Staffing Services
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	11/22/2022	\$616.77	Staffing Services
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	12/1/2022	\$1,517.45	Staffing Services
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	12/7/2022	\$783.20	Staffing Services

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)	
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	12/15/2022	\$3,068.39	Staffing Services	
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	12/21/2022	\$4,299.38	Staffing Services	
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	12/22/2022	\$93,335.68	Staffing Services	
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	1/6/2023	\$14,793.28	Staffing Services	
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	1/20/2023	\$1,040.02	Staffing Services	
RANDSTAD PROFESSIONALS	PO BOX 742689		ATLANTA	GA	30374	1/25/2023	\$5,833.40	Staffing Services	
RANDSTAD USLP	PO BOX 2084		CAROL STREAM	IL	60132-2084	12/15/2022	\$8,888.38	Staffing Services	
RANDSTAD USLP	PO BOX 2084		CAROL STREAM	IL	60132-2084	1/20/2023	\$2,050.16	Staffing Services	
RANDSTAD USLP	PO BOX 2084		CAROL STREAM	IL	60132-2084	1/25/2023	\$2,329.75	Staffing Services	
RANDY L FIKE CONSULTING LLC	67 AVENUE C		APALACHICOLA	FL	32320	11/9/2022	-\$39,845.33	Consulting Services	
RANDY L FIKE CONSULTING LLC	67 AVENUE C		APALACHICOLA	FL	32320	11/9/2022	\$39,845.33	Consulting Services	
RANDY L FIKE CONSULTING LLC	67 AVENUE C		APALACHICOLA	FL	32320	11/9/2022	\$39,845.33	Consulting Services	
RANGER REIT IV LLC	220 EAST 42ND STREET		NEW YORK	NY	10017	12/1/2022	\$101,678.24	Lease	
RANGER REIT IV LLC	220 EAST 42ND STREET		NEW YORK	NY	10017	12/21/2022	\$101,678.24	Lease	
RANGER REIT IV LLC	220 EAST 42ND STREET		NEW YORK	NY	10017	1/25/2023	\$101,678.24	Lease	
RAYMOND ACCOUNTS MANAGEMENT, INC.	22 SOUTH CANAL STREET		GREENE	NY	13778	11/4/2022	\$49,082.38	Vendors / Suppliers	
RAYMOND ACCOUNTS MANAGEMENT, INC.	22 SOUTH CANAL STREET		GREENE	NY	13778	11/8/2022	\$3,360.60	Vendors / Suppliers	
RAYMOND ACCOUNTS MANAGEMENT, INC.	22 SOUTH CANAL STREET		GREENE	NY	13778	11/17/2022	\$4,937.04	Vendors / Suppliers	
RAYMOND ACCOUNTS MANAGEMENT, INC.	22 SOUTH CANAL STREET		GREENE	NY	13778	11/22/2022	\$24,501.85	Vendors / Suppliers	
RAYMOND ACCOUNTS MANAGEMENT, INC.	22 SOUTH CANAL STREET		GREENE	NY	13778	12/1/2022	\$12,513.20	Vendors / Suppliers	
RAYMOND ACCOUNTS MANAGEMENT, INC.	22 SOUTH CANAL STREET		GREENE	NY	13778	12/15/2022	\$48,559.38	Vendors / Suppliers	
RAYMOND ACCOUNTS MANAGEMENT, INC.	22 SOUTH CANAL STREET		GREENE	NY	13778	12/21/2022	\$995.65	Vendors / Suppliers	
RAYMOND ACCOUNTS MANAGEMENT, INC.	22 SOUTH CANAL STREET		GREENE	NY	13778	1/6/2023	\$19,382.73	Vendors / Suppliers	
RAYS TRASH SERVICE	DRAWER I		CLAYTON	IN	46118	11/17/2022	\$230.16	Vendors / Suppliers	
RAYS TRASH SERVICE	DRAWER I		CLAYTON	IN	46118	12/1/2022	\$160.50	Vendors / Suppliers	
RAYS TRASH SERVICE	DRAWER I		CLAYTON	IN	46118	12/15/2022	\$3,020.00	Vendors / Suppliers	
RAYS TRASH SERVICE	DRAWER I		CLAYTON	IN	46118	12/21/2022	\$700.50	Vendors / Suppliers	
RAYS TRASH SERVICE	DRAWER I		CLAYTON	IN	46118	12/29/2022	\$4,864.00	Vendors / Suppliers	
RCW RUTHERFORD REALTY LLC	22 PARK ROAD		SHORT HILLS	NJ	07078	12/1/2022	\$4,650.00	Lease	
RCW RUTHERFORD REALTY LLC	22 PARK ROAD		SHORT HILLS	NJ	07078	12/21/2022	\$4,650.00	Lease	
RCW RUTHERFORD REALTY LLC	22 PARK ROAD		SHORT HILLS	NJ	07078	1/25/2023	\$4,650.00	Lease	
REBECCA C. CATE	PO BOX 541		LA CANADA FLINTRIDGE	CA	91012	12/1/2022	\$3,740.00	Vendors / Suppliers	
REBECCA C. CATE	PO BOX 541		LA CANADA FLINTRIDGE	CA	91012	12/21/2022	\$3,740.00	Vendors / Suppliers	
REBECCA C. CATE	PO BOX 541		LA CANADA FLINTRIDGE	CA	91012	1/25/2023	\$3,740.00	Vendors / Suppliers	
RECOCHEM INC	1 Place Ville Marie		Montreal	Quebec	H3C 3B5	CA	11/18/2022	\$413,420.20	Vendor
RECOCHEM INC	1 Place Ville Marie		Montreal	Quebec	H3C 3B5	CA	12/16/2022	\$26,149.76	Vendor
RECOCHEM INC	1 Place Ville Marie		Montreal	Quebec	H3C 3B5	CA	12/16/2022	\$48,217.66	Vendor
RECOCHEM INC	1 Place Ville Marie		Montreal	Quebec	H3C 3B5	CA	1/13/2023	\$259,115.08	Vendor
RECOCHEM INC.	850 Montee De Liesse		Montreal		H4T 1P4	Canada	11/18/2022	\$413,420.20	Vendors / Suppliers
RECOCHEM INC.	850 Montee De Liesse		Montreal		H4T 1P4	Canada	12/16/2022	\$48,217.66	Vendors / Suppliers
RECOCHEM INC.	850 Montee De Liesse		Montreal		H4T 1P4	Canada	12/22/2022	\$26,149.76	Vendors / Suppliers
RECOCHEM INC.	850 Montee De Liesse		Montreal		H4T 1P4	Canada	1/13/2023	\$259,115.08	Vendors / Suppliers
Reeco Properties, LLLP	PO Box 640		Winter Park	FL	32790	12/1/2022	\$4,117.47	Lease	
Reeco Properties, LLLP	PO Box 640		Winter Park	FL	32790	12/21/2022	\$4,117.47	Lease	
REPUBLIC SERVICES NATIONAL ACC	PO BOX 99917		CHICAGO	IL	60696-7717	1/13/2023	\$57,164.03	Vendors / Suppliers	
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	11/4/2022	\$28.40	Utilities	
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	11/4/2022	\$91.93	Utilities	
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	11/4/2022	\$577.21	Utilities	

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	11/8/2022	\$554.27	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	12/15/2022	\$5,767.38	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	12/21/2022	\$28.40	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	12/21/2022	\$33.77	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	12/21/2022	\$81.67	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	12/21/2022	\$91.93	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	12/21/2022	\$175.36	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	12/21/2022	\$511.06	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	12/29/2022	\$516.14	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	1/6/2023	\$592.78	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	1/20/2023	\$168.32	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	1/20/2023	\$497.55	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	1/20/2023	\$553.11	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	1/20/2023	\$701.45	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	1/25/2023	\$104.66	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	1/25/2023	\$175.71	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	1/25/2023	\$702.43	Utilities
RG&E	PO BOX 847813		BOSTON	MA	02284-7813	1/25/2023	\$1,199.57	Utilities
RICHARDS AUTO SUPPLY, INC.	131 DW HWY PMB 534		NASHUA	NH	03060	12/19/2022	-\$5,850.00	Vendors / Suppliers
RICHARDS AUTO SUPPLY, INC.	131 DW HWY PMB 534		NASHUA	NH	03060	12/19/2022	-\$3,042.22	Vendors / Suppliers
RICHARDS AUTO SUPPLY, INC.	131 DW HWY PMB 534		NASHUA	NH	03060	12/19/2022	\$3,042.22	Vendors / Suppliers
RICHARDS AUTO SUPPLY, INC.	131 DW HWY PMB 534		NASHUA	NH	03060	12/19/2022	\$5,850.00	Vendors / Suppliers
RICHARDS AUTO SUPPLY, INC.	131 DW HWY PMB 534		NASHUA	NH	03060	12/21/2022	\$3,042.22	Vendors / Suppliers
RICHARDS AUTO SUPPLY, INC.	131 DW HWY PMB 534		NASHUA	NH	03060	12/21/2022	\$5,850.00	Vendors / Suppliers
RICHARDS AUTO SUPPLY, INC.	131 DW HWY PMB 534		NASHUA	NH	03060	12/21/2022	\$5,850.00	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	11/22/2022	\$23,507.14	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	12/7/2022	\$15,403.71	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	12/8/2022	-\$7,884.75	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	12/8/2022	\$7,884.75	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	12/9/2022	-\$15,852.01	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	12/9/2022	\$15,852.01	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	12/15/2022	\$29,991.18	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	12/21/2022	\$23,585.83	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	1/6/2023	\$8,118.32	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	1/20/2023	\$8,024.48	Vendors / Suppliers
ROBERT GRAY'S SONS INC.	735 BROAD STREET		BEVERLY	NJ	08010	1/31/2023	\$30,078.39	Vendors / Suppliers
ROBERT HALF MANAGEMENT RESOURCES	12400 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	12/5/2022	-\$14,438.70	Staffing Services
ROBERT HALF MANAGEMENT RESOURCES	12400 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	12/5/2022	\$14,438.70	Staffing Services
ROBERT HALF MANAGEMENT RESOURCES	12400 COLLECTIONS CENTER DRIVE		CHICAGO	IL	60693	12/7/2022	\$14,438.70	Staffing Services
ROBERT L. PAGE	PO BOX 109		CONNEAUT LAKE	PA	16316	12/1/2022	\$3,700.00	Lease
ROBERT L. PAGE	PO BOX 109		CONNEAUT LAKE	PA	16316	12/21/2022	\$3,700.00	Lease
ROBERT L. PAGE	PO BOX 109		CONNEAUT LAKE	PA	16316	1/25/2023	\$3,700.00	Lease
ROBERT P. MCLAUGHLIN	2 Cassin Hill Drive		Garnet Valley	PA	19060	12/1/2022	\$5,050.79	Lease
ROBERT P. MCLAUGHLIN	2 Cassin Hill Drive		Garnet Valley	PA	19060	12/21/2022	\$5,050.79	Lease
ROBERT P. MCLAUGHLIN	2 Cassin Hill Drive		Garnet Valley	PA	19060	1/25/2023	\$5,050.79	Lease
RPT HIALEAH 1, LLC	FL 26 222 SOUTH RIVERSIDE PLAZA		CHICAGO	IL	60606	11/4/2022	\$8,930.00	Lease
RPT HIALEAH 1, LLC	FL 26 222 SOUTH RIVERSIDE PLAZA		CHICAGO	IL	60606	12/1/2022	\$117,566.21	Lease
RPT HIALEAH 1, LLC	FL 26 222 SOUTH RIVERSIDE PLAZA		CHICAGO	IL	60606	12/15/2022	\$10,090.90	Lease
RPT HIALEAH 1, LLC	FL 26 222 SOUTH RIVERSIDE PLAZA		CHICAGO	IL	60606	12/21/2022	\$15,895.33	Lease
RPT HIALEAH 1, LLC	FL 26 222 SOUTH RIVERSIDE PLAZA		CHICAGO	IL	60606	12/21/2022	\$56,982.78	Lease

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
RPT HIALEAH 1, LLC	FL 26 222 SOUTH RIVERSIDE PLAZA		CHICAGO	IL 60606		1/20/2023	\$2,290.65	Lease
RPT HIALEAH 1, LLC	FL 26 222 SOUTH RIVERSIDE PLAZA		CHICAGO	IL 60606		1/25/2023	\$59,150.17	Lease
RR DONNELLEY	PO BOX 538602		ATLANTA	GA 30353-8602		11/4/2022	\$14,112.12	Vendors / Suppliers
RR DONNELLEY	PO BOX 538602		ATLANTA	GA 30353-8602		11/8/2022	\$2,650.00	Vendors / Suppliers
RR DONNELLEY	PO BOX 538602		ATLANTA	GA 30353-8602		11/17/2022	\$26,523.12	Vendors / Suppliers
RR DONNELLEY	PO BOX 538602		ATLANTA	GA 30353-8602		11/22/2022	\$16,075.46	Vendors / Suppliers
RR DONNELLEY	PO BOX 538602		ATLANTA	GA 30353-8602		12/1/2022	\$2,650.00	Vendors / Suppliers
RR DONNELLEY	PO BOX 538602		ATLANTA	GA 30353-8602		12/15/2022	\$2,471.16	Vendors / Suppliers
RR DONNELLEY	PO BOX 538602		ATLANTA	GA 30353-8602		12/21/2022	\$17,164.53	Vendors / Suppliers
RR DONNELLEY	PO BOX 538602		ATLANTA	GA 30353-8602		1/6/2023	\$371.00	Vendors / Suppliers
RUST OLEUM	PO BOX 931946		CLEVELAND	OH 44193		1/13/2023	\$21,074.51	Vendors / Suppliers
RUTH CARSON WHITE	63 SIMMERS ROAD		RISING SUN	MD 21911		12/1/2022	\$3,016.00	Lease
RUTH CARSON WHITE	63 SIMMERS ROAD		RISING SUN	MD 21911		12/21/2022	\$3,016.00	Lease
RUTH CARSON WHITE	63 SIMMERS ROAD		RISING SUN	MD 21911		1/25/2023	\$3,016.00	Lease
S2S COMMUNICATIONS	3000 ATRIUM WAY		MOUNT LAUREL	NJ 08054		11/8/2022	\$38,735.41	Utilities
S2S COMMUNICATIONS	3000 ATRIUM WAY		MOUNT LAUREL	NJ 08054		11/22/2022	\$36,436.54	Utilities
S2S COMMUNICATIONS	3000 ATRIUM WAY		MOUNT LAUREL	NJ 08054		12/15/2022	\$36,562.41	Utilities
S2S COMMUNICATIONS	3000 ATRIUM WAY		MOUNT LAUREL	NJ 08054		1/6/2023	\$2,950.00	Utilities
S2S COMMUNICATIONS	3000 ATRIUM WAY		MOUNT LAUREL	NJ 08054		1/25/2023	\$38,270.97	Utilities
SAALDA 1ST STREET REALTY LLC	31 1ST STREET		LOWELL	MA 01850		12/1/2022	\$7,508.72	Lease
SAALDA 1ST STREET REALTY LLC	31 1ST STREET		LOWELL	MA 01850		12/15/2022	\$498.26	Lease
SAALDA 1ST STREET REALTY LLC	31 1ST STREET		LOWELL	MA 01850		12/21/2022	\$909.30	Lease
SAALDA 1ST STREET REALTY LLC	31 1ST STREET		LOWELL	MA 01850		12/21/2022	\$7,508.72	Lease
SAALDA 1ST STREET REALTY LLC	31 1ST STREET		LOWELL	MA 01850		1/25/2023	\$7,508.72	Lease
SANITATION EQUIPMENT CORP	80 FURLER STREET		Totowa	NJ 07512		11/23/2022	\$18,303.90	Vendors / Suppliers
SANITATION EQUIPMENT CORP	80 FURLER STREET		Totowa	NJ 07512		12/22/2022	\$121.81	Vendors / Suppliers
SAP AMERICA INC	PO BOX 734595		CHICAGO	IL 60673-4595		12/7/2022	\$469,842.47	Software License
SAP AMERICA INC	PO BOX 734595		CHICAGO	IL 60673-4595		12/15/2022	\$196,011.75	Software License
SAP AMERICA INC	PO BOX 734595		CHICAGO	IL 60673-4595		12/21/2022	\$164,838.82	Software License
SAP AMERICA INC	PO BOX 734595		CHICAGO	IL 60673-4595		12/30/2022	\$392,194.26	Software License
SAS SAFETY CORP.	3031 GARDENIA AVE		LONG BEACH	CA 90807		11/18/2022	\$7,643.09	Vendors / Suppliers
SAS SAFETY CORP.	3031 GARDENIA AVE		LONG BEACH	CA 90807		12/2/2022	\$4,356.14	Vendors / Suppliers
SCHUMACHER ELECTRIC CORP.	P.O. Box 88471		CHICAGO	IL 60680-1471		11/18/2022	\$1,797.73	Utilities
SCHUMACHER ELECTRIC CORP.	P.O. Box 88471		CHICAGO	IL 60680-1471		1/13/2023	\$8,476.71	Utilities
SEASTAR SOLUTIONS	DEPT CH 17092		PALATINE	IL 60055-7092		11/18/2022	\$9,890.28	Vendors / Suppliers
SEASTAR SOLUTIONS	DEPT CH 17092		PALATINE	IL 60055-7092		1/13/2023	\$893.18	Vendors / Suppliers
SEM PRODUCTS INC	PO BOX 601868		CHARLOTTE	NC 28260-1868		11/10/2022	\$19,269.12	Vendors / Suppliers
SEM PRODUCTS INC	PO BOX 601868		CHARLOTTE	NC 28260-1868		11/18/2022	\$2,315.76	Vendors / Suppliers
SEM PRODUCTS INC	PO BOX 601868		CHARLOTTE	NC 28260-1868		12/9/2022	\$12,795.00	Vendors / Suppliers
SEM PRODUCTS INC	PO BOX 601868		CHARLOTTE	NC 28260-1868		1/13/2023	\$22,241.50	Vendors / Suppliers
SEM PRODUCTS INC	PO BOX 601868		CHARLOTTE	NC 28260-1868		1/23/2023	\$20,022.52	Vendors / Suppliers
Seymour of Sycamore, Inc.	917 Crosby Ave.		Sycamore	IL 60178		11/10/2022	\$7,543.14	Vendors / Suppliers
Seymour of Sycamore, Inc.	917 Crosby Ave.		Sycamore	IL 60178		11/18/2022	\$797.34	Vendors / Suppliers
Seymour of Sycamore, Inc.	917 Crosby Ave.		Sycamore	IL 60178		12/2/2022	\$1,350.66	Vendors / Suppliers
SHI INTERNATIONAL CORP	PO BOX 952121		DALLAS	TX 75395-2121		11/17/2022	\$27,168.93	Vendors / Suppliers
SHI INTERNATIONAL CORP	PO BOX 952121		DALLAS	TX 75395-2121		11/22/2022	\$14,962.06	Vendors / Suppliers
SHI INTERNATIONAL CORP	PO BOX 952121		DALLAS	TX 75395-2121		12/1/2022	\$54,893.48	Vendors / Suppliers
SHI INTERNATIONAL CORP	PO BOX 952121		DALLAS	TX 75395-2121		12/7/2022	\$31,873.94	Vendors / Suppliers
SHI INTERNATIONAL CORP	PO BOX 952121		DALLAS	TX 75395-2121		12/15/2022	\$14,962.06	Vendors / Suppliers
SHI INTERNATIONAL CORP	PO BOX 952121		DALLAS	TX 75395-2121		12/21/2022	\$2,093.06	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
SHI INTERNATIONAL CORP	PO BOX 952121		DALLAS	TX	75395-2121	12/30/2022	\$32,175.09	Vendors / Suppliers
SHI INTERNATIONAL CORP	PO BOX 952121		DALLAS	TX	75395-2121	1/6/2023	\$67,830.00	Vendors / Suppliers
SHURTECH BRANDS LLC	PO BOX 198026		ATLANTA	GA	30384-8026	11/18/2022	\$28,959.97	Vendors / Suppliers
SIMPLELEGAL, INC	1360 POST OAK BLVD, SUITE 2200		HOUSTON	TX	77056	12/21/2022	\$46,200.00	Vendors / Suppliers
SKF USA INC	PO BOX 74007487		CHICAGO	IL	60674	11/18/2022	\$9,482.25	Vendors / Suppliers
SKF USA INC	PO BOX 74007487		CHICAGO	IL	60674	12/16/2022	\$20,720.37	Vendors / Suppliers
SKF USA INC	PO BOX 74007487		CHICAGO	IL	60674	1/13/2023	\$16,708.36	Vendors / Suppliers
SKF USA INC	PO BOX 74007487		CHICAGO	IL	60674	1/23/2023	\$81.16	Vendors / Suppliers
SMALL K PARTNERSHIP	1005 STAMPER SIDING ROAD		SCOTLAND NECK	NC	27874	12/1/2022	\$5,561.22	Vendors / Suppliers
SMALL K PARTNERSHIP	1005 STAMPER SIDING ROAD		SCOTLAND NECK	NC	27874	12/21/2022	\$5,250.00	Vendors / Suppliers
SMART LLC DBA CHEMICAL GUYS	3501 SEPULVEDA BLVD		TORRANCE	CA	90505	11/18/2022	\$6,001.00	Vendors / Suppliers
SMART LLC DBA CHEMICAL GUYS	3501 SEPULVEDA BLVD		TORRANCE	CA	90505	12/2/2022	\$5,196.00	Vendors / Suppliers
SMITH AND HOWARD PC	271 17TH ST NW 1600		ATLANTA	GA	30363	11/4/2022	\$20,425.00	Vendors / Suppliers
SMP TEMPERATURE CONTROL DIV.	1801 WATERS RIDGE DRIVE		Lewisville	TX	75057	11/18/2022	\$6,780.41	Vendors / Suppliers
SMP TEMPERATURE CONTROL DIV.	1801 WATERS RIDGE DRIVE		Lewisville	TX	75057	12/2/2022	\$6,910.41	Vendors / Suppliers
SMP TEMPERATURE CONTROL DIV.	1801 WATERS RIDGE DRIVE		Lewisville	TX	75057	12/9/2022	\$1,530.00	Vendors / Suppliers
SMP TEMPERATURE CONTROL DIV.	1801 WATERS RIDGE DRIVE		Lewisville	TX	75057	1/23/2023	\$1,968.69	Vendors / Suppliers
SOLIANT CONSULTING INC	14 N PEORIA ST		CHICAGO	IL	60607	12/21/2022	\$45,483.15	Vendors / Suppliers
SOLTECH INC	950 EAST PACES FERRY ROAD SUITE 240		ATLANTA	GA	30326	11/8/2022	\$4,750.00	Vendors / Suppliers
SOLTECH INC	950 EAST PACES FERRY ROAD SUITE 240		ATLANTA	GA	30326	11/22/2022	\$36,000.00	Vendors / Suppliers
SOLV-TEC	75 N Main Street		Medford	NJ	08055	11/10/2022	\$15,459.48	Vendors / Suppliers
SOLV-TEC	75 N Main Street		Medford	NJ	08055	11/18/2022	\$1,562.64	Vendors / Suppliers
SONSIO MANAGEMENT INC	PO BOX 16788		GOLDEN	CO	80402-6012	11/22/2022	\$6,618.88	Vendors / Suppliers
SONSIO MANAGEMENT INC	PO BOX 16788		GOLDEN	CO	80402-6012	12/21/2022	\$16,730.13	Vendors / Suppliers
SOPUS PRODUCTS-SHELL/PENNZOIL	P O BOX 7247 6236		PHILADELPHIA	PA	19170-6236	11/18/2022	\$12,103.47	Vendors / Suppliers
SOPUS PRODUCTS-SHELL/PENNZOIL	P O BOX 7247 6236		PHILADELPHIA	PA	19170-6236	11/23/2022	\$70,709.79	Vendors / Suppliers
SOPUS PRODUCTS-SHELL/PENNZOIL	P O BOX 7247 6236		PHILADELPHIA	PA	19170-6236	12/2/2022	\$2,350.83	Vendors / Suppliers
SOPUS PRODUCTS-SHELL/PENNZOIL	P O BOX 7247 6236		PHILADELPHIA	PA	19170-6236	1/20/2023	\$473,558.43	Vendors / Suppliers
SOURCEWELL	PO BOX 219		STAPLES	MN	56479	12/1/2022	\$8,519.13	Vendors / Suppliers
SOURCEWELL	PO BOX 219		STAPLES	MN	56479	1/25/2023	\$8,690.90	Vendors / Suppliers
SOUTH STREET PLAZA ASSOCIATES LLC	PO BOX 1308		NEWARK	NJ	07101-1308	12/1/2022	\$7,335.77	Lease
SOUTH STREET PLAZA ASSOCIATES LLC	PO BOX 1308		NEWARK	NJ	07101-1308	12/21/2022	\$7,335.77	Lease
SPECTRA PREMIUM MOBILITY	39531 TREASURY CENTER		CHICAGO	IL	60694-9500	11/18/2022	\$79,888.86	Vendors / Suppliers
SPECTRA PREMIUM MOBILITY	39531 TREASURY CENTER		CHICAGO	IL	60694-9500	12/2/2022	\$10,247.67	Vendors / Suppliers
SPECTRA PREMIUM MOBILITY	39531 TREASURY CENTER		CHICAGO	IL	60694-9500	1/23/2023	\$175.41	Vendors / Suppliers
SPECTRA TRUE COLOUR	207 PICKENS STREET		COLUMBIA	SC	29205	11/8/2022	\$4,192.71	Vendors / Suppliers
SPECTRA TRUE COLOUR	207 PICKENS STREET		COLUMBIA	SC	29205	11/17/2022	\$732.13	Vendors / Suppliers
SPECTRA TRUE COLOUR	207 PICKENS STREET		COLUMBIA	SC	29205	11/22/2022	\$316,690.38	Vendors / Suppliers
SPECTRA TRUE COLOUR	207 PICKENS STREET		COLUMBIA	SC	29205	12/1/2022	\$128,581.14	Vendors / Suppliers
SPECTRA TRUE COLOUR	207 PICKENS STREET		COLUMBIA	SC	29205	12/7/2022	\$4,176.62	Vendors / Suppliers
SPECTRA TRUE COLOUR	207 PICKENS STREET		COLUMBIA	SC	29205	12/21/2022	\$27,253.09	Vendors / Suppliers
SPECTRA TRUE COLOUR	207 PICKENS STREET		COLUMBIA	SC	29205	12/30/2022	\$18,485.72	Vendors / Suppliers
SPECTRA TRUE COLOUR	207 PICKENS STREET		COLUMBIA	SC	29205	1/6/2023	\$581.40	Vendors / Suppliers
SPECTRIO	IOHI/SPECTRIO		CHARLOTTE	NC	28289-0271	11/17/2022	\$15,657.07	Vendors / Suppliers
SPECTRIO	IOHI/SPECTRIO		CHARLOTTE	NC	28289-0271	12/21/2022	\$14,375.78	Vendors / Suppliers
SPECTRIO	IOHI/SPECTRIO		CHARLOTTE	NC	28289-0271	1/6/2023	\$14,059.12	Vendors / Suppliers
SPLASH PRODUCTS INC	200 1380 CORPORATE CENTER CURVE		EAGAN	MN	55121	11/18/2022	\$18,538.80	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
SPLASH PRODUCTS INC	200 1380 CORPORATE CENTER CURVE		EAGAN	MN	55121	11/23/2022	\$79,738.80	Vendors / Suppliers
SPLASH PRODUCTS INC	200 1380 CORPORATE CENTER CURVE		EAGAN	MN	55121	12/2/2022	\$20,195.70	Vendors / Suppliers
SPLASH PRODUCTS INC	200 1380 CORPORATE CENTER CURVE		EAGAN	MN	55121	12/22/2022	\$11,543.70	Vendors / Suppliers
SPLASH PRODUCTS INC	200 1380 CORPORATE CENTER CURVE		EAGAN	MN	55121	1/13/2023	\$198.96	Vendors / Suppliers
SPLASH PRODUCTS INC	200 1380 CORPORATE CENTER CURVE		EAGAN	MN	55121	1/23/2023	\$60,217.50	Vendors / Suppliers
ST. PAUL FIRE AND MARINE INSURANCE	PO BOX 571007		ATLANTA	GA	30357	12/1/2022	\$10,021.29	Vendors / Suppliers
ST. PAUL FIRE AND MARINE INSURANCE	PO BOX 571007		ATLANTA	GA	30357	12/21/2022	\$10,021.29	Vendors / Suppliers
STANDARD MOTOR PRODUCTS	3018 SKYWAY CIRCLE SOUTH		IRVING	TX	75038	1/6/2023	\$50,910.96	Vendors / Suppliers
STANDARD MOTOR PRODUCTS	3018 SKYWAY CIRCLE SOUTH		IRVING	TX	75038	1/13/2023	\$52,298.31	Vendors / Suppliers
STANDARD MOTOR PRODUCTS INC.	37-18 NORTHERN BLVD. 6TH FLOOR		LONG ISLAND CITY	NY	11101	11/10/2022	\$200,208.34	Vendors / Suppliers
STANDARD MOTOR PRODUCTS INC.	37-18 NORTHERN BLVD. 6TH FLOOR		LONG ISLAND CITY	NY	11101	11/18/2022	\$590,500.25	Vendors / Suppliers
STANDARD MOTOR PRODUCTS INC.	37-18 NORTHERN BLVD. 6TH FLOOR		LONG ISLAND CITY	NY	11101	12/2/2022	\$37,691.45	Vendors / Suppliers
STANDARD MOTOR PRODUCTS INC.	37-18 NORTHERN BLVD. 6TH FLOOR		LONG ISLAND CITY	NY	11101	12/9/2022	\$195,196.49	Vendors / Suppliers
STANDARD MOTOR PRODUCTS INC.	37-18 NORTHERN BLVD. 6TH FLOOR		LONG ISLAND CITY	NY	11101	12/16/2022	\$286,618.82	Vendors / Suppliers
STAPLES INC	PO BOX 105748		ATLANTA	GA	30348-5748	11/4/2022	\$56,526.80	Vendors / Suppliers
STAPLES INC	PO BOX 105748		ATLANTA	GA	30348-5748	12/15/2022	\$57,344.96	Vendors / Suppliers
STAPLES INC	PO BOX 105748		ATLANTA	GA	30348-5748	12/30/2022	\$55,687.55	Vendors / Suppliers
STAR ASIA USA LLC DBA TITAN	PO BOX 58399		RENTON	WA	98058-1369	11/18/2022	\$15,471.74	Vendors / Suppliers
STATE COMPTRROLLER	PO BOX 149348		AUSTIN	TX	78714-9348	11/10/2022	-\$571,875.96	Vendors / Suppliers
STATE COMPTRROLLER	PO BOX 149348		AUSTIN	TX	78714-9348	11/10/2022	\$571,875.96	Vendors / Suppliers
STATE COMPTRROLLER	PO BOX 149348		AUSTIN	TX	78714-9348	11/10/2022	\$571,875.96	Vendors / Suppliers
STEPHEN GOULD CORPORATION	35 SOUTH JEFFERSON ROAD		WHIPPANY	NJ	07981	12/22/2022	\$1,029,000.00	Vendors / Suppliers
STEPHEN GOULD CORPORATION	35 South Jefferson Road		Whippany	NJ	7981	12/22/2022	\$1,029,000.00	Services
STEPHEN GOULD CORPORATION	35 SOUTH JEFFERSON ROAD		WHIPPANY	NJ	07981	1/25/2023	\$75,463.25	Vendors / Suppliers
STEPHEN GOULD CORPORATION	35 South Jefferson Road		Whippany	NJ	7981	1/25/2023	\$75,463.25	Services
STRATEGIC SYSTEMS AND TECHNOLOGY CO	3325 PADDOCKS PARKWAY - SUITE 250		SUWANEE	GA	30024	11/4/2022	\$59,810.55	Vendors / Suppliers
STRATEGIC SYSTEMS AND TECHNOLOGY CO	3325 PADDOCKS PARKWAY - SUITE 250		SUWANEE	GA	30024	11/17/2022	\$55,687.34	Vendors / Suppliers
STRATEGIC SYSTEMS AND TECHNOLOGY CO	3325 PADDOCKS PARKWAY - SUITE 250		SUWANEE	GA	30024	11/22/2022	\$6,798.35	Vendors / Suppliers
STRATEGIC SYSTEMS AND TECHNOLOGY CO	3325 PADDOCKS PARKWAY - SUITE 250		SUWANEE	GA	30024	12/1/2022	\$1,350.00	Vendors / Suppliers
STRATEGIC SYSTEMS AND TECHNOLOGY CO	3325 PADDOCKS PARKWAY - SUITE 250		SUWANEE	GA	30024	12/15/2022	\$30,849.19	Vendors / Suppliers
STRATEGIC SYSTEMS AND TECHNOLOGY CO	3325 PADDOCKS PARKWAY - SUITE 250		SUWANEE	GA	30024	1/6/2023	\$4,280.02	Vendors / Suppliers
SUEHR CARGO SERVICES INC.	4121 CAMPBELLS RUN ROAD		PITTSBURGH	PA	15205	11/4/2022	\$109,255.03	Vendors / Suppliers
SUEHR CARGO SERVICES INC.	4121 CAMPBELLS RUN ROAD		PITTSBURGH	PA	15205	11/8/2022	\$464.03	Vendors / Suppliers
SUEHR CARGO SERVICES INC.	4121 CAMPBELLS RUN ROAD		PITTSBURGH	PA	15205	11/22/2022	\$465.25	Vendors / Suppliers
SUEHR CARGO SERVICES INC.	4121 CAMPBELLS RUN ROAD		PITTSBURGH	PA	15205	12/1/2022	\$45,295.31	Vendors / Suppliers
SUEHR CARGO SERVICES INC.	4121 CAMPBELLS RUN ROAD		PITTSBURGH	PA	15205	12/15/2022	\$65,415.74	Vendors / Suppliers
SUEHR CARGO SERVICES INC.	4121 CAMPBELLS RUN ROAD		PITTSBURGH	PA	15205	12/21/2022	\$23,144.12	Vendors / Suppliers
SUEHR CARGO SERVICES INC.	4121 CAMPBELLS RUN ROAD		PITTSBURGH	PA	15205	12/29/2022	\$46,187.99	Vendors / Suppliers
SULLIVAN TIRE CO.	PO BOX 370		ROCKLAND	MA	02370	11/4/2022	\$3,846.70	Vendors / Suppliers
SULLIVAN TIRE CO.	PO BOX 370		ROCKLAND	MA	02370	11/18/2022	\$1,347.04	Vendors / Suppliers
SULLIVAN TIRE CO.	PO BOX 370		ROCKLAND	MA	02370	12/2/2022	\$5,196.40	Vendors / Suppliers
SULLIVAN TIRE CO.	PO BOX 370		ROCKLAND	MA	02370	1/13/2023	\$3,249.00	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
SULLIVAN TIRE CO.	PO BOX 370		ROCKLAND	MA	02370	1/23/2023	\$241.10	Vendors / Suppliers
SUNQUA PROPERTIES INC	4936 NORTHCREST ST		CLAREMONT	NC	28610	12/1/2022	\$3,103.00	Lease
SUNQUA PROPERTIES INC	4936 NORTHCREST ST		CLAREMONT	NC	28610	12/21/2022	\$3,103.00	Lease
SUNQUA PROPERTIES INC	4936 NORTHCREST ST		CLAREMONT	NC	28610	1/25/2023	\$3,103.00	Lease
SUNBELT RENTALS	PO BOX 409211		ATLANTA	GA	30384-9211	11/4/2022	\$1,747.67	Vendors / Suppliers
SUNBELT RENTALS	PO BOX 409211		ATLANTA	GA	30384-9211	11/22/2022	\$2,622.60	Vendors / Suppliers
SUNBELT RENTALS	PO BOX 409211		ATLANTA	GA	30384-9211	12/7/2022	\$3,905.11	Vendors / Suppliers
SUNBELT RENTALS	PO BOX 409211		ATLANTA	GA	30384-9211	12/21/2022	\$3,380.53	Vendors / Suppliers
SUNBELT RENTALS	PO BOX 409211		ATLANTA	GA	30384-9211	12/30/2022	\$1,706.36	Vendors / Suppliers
SUNBELT RENTALS	PO BOX 409211		ATLANTA	GA	30384-9211	1/20/2023	\$1,587.55	Vendors / Suppliers
SUNBELT RENTALS	PO BOX 409211		ATLANTA	GA	30384-9211	1/25/2023	\$1,964.44	Vendors / Suppliers
Supply Chain Solutions LLC	2300 Sittler Street, Bldg 685		Memphis	TN	38114	11/4/2022	\$1,257.18	Vendors / Suppliers
Supply Chain Solutions LLC	2300 Sittler Street, Bldg 685		Memphis	TN	38114	11/17/2022	\$2,716.43	Vendors / Suppliers
Supply Chain Solutions LLC	2300 Sittler Street, Bldg 685		Memphis	TN	38114	12/1/2022	\$5,972.91	Vendors / Suppliers
Supply Chain Solutions LLC	2300 Sittler Street, Bldg 685		Memphis	TN	38114	12/15/2022	\$920.00	Vendors / Suppliers
Supply Chain Solutions LLC	2300 Sittler Street, Bldg 685		Memphis	TN	38114	12/21/2022	\$1,316.20	Vendors / Suppliers
Supply Chain Solutions LLC	2300 Sittler Street, Bldg 685		Memphis	TN	38114	1/20/2023	\$2,122.39	Vendors / Suppliers
Supply Chain Solutions LLC	2300 Sittler Street, Bldg 685		Memphis	TN	38114	1/25/2023	\$11,611.14	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	11/4/2022	\$443.24	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	11/8/2022	\$1,594.52	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	11/17/2022	\$1,622.20	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	11/22/2022	\$105.75	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	12/1/2022	\$1,179.60	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	12/7/2022	\$28,237.02	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	12/15/2022	\$5,621.44	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	12/21/2022	\$2,911.55	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	12/29/2022	\$1,431.86	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	1/6/2023	\$4,016.78	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	1/13/2023	\$3,992.18	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	1/23/2023	\$2,529.15	Vendors / Suppliers
SUPPLY ONE, INC.	PO BOX 74007651		CHICAGO	IL	60674-7651	1/27/2023	\$2,136.43	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	11/4/2022	\$5,543.34	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	11/8/2022	\$3,510.97	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	11/17/2022	\$17,241.47	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	11/22/2022	\$672.25	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	12/1/2022	\$7,370.41	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	12/7/2022	\$620.62	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	12/15/2022	\$21,240.18	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	12/21/2022	\$5,377.73	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	12/30/2022	\$2,836.56	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	1/6/2023	\$1,218.94	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	1/20/2023	\$1,138.05	Vendors / Suppliers
SUPPLYONE, INC	PO BOX 74007651		CHICAGO	IL	60674-7651	1/25/2023	\$11,739.91	Vendors / Suppliers
SUWEB REALTY INC	69-37 50TH AVENUE		WOODSIDE	NY	11377	12/1/2022	\$7,813.74	Lease
SUWEB REALTY INC	69-37 50TH AVENUE		WOODSIDE	NY	11377	12/21/2022	\$7,813.74	Lease
T&Z Investments I, LLC	921 Cross Rd.		Schwenksville	PA	19473	12/1/2022	\$4,962.75	Lease
T&Z Investments I, LLC	921 Cross Rd.		Schwenksville	PA	19473	12/21/2022	\$4,962.75	Lease
T&Z Investments I, LLC	921 Cross Rd.		Schwenksville	PA	19473	1/25/2023	\$4,962.75	Lease
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	12/15/2022	\$167.13	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	12/15/2022	\$184.66	Utilities

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	12/15/2022	\$197.26	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	12/15/2022	\$426.34	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	12/15/2022	\$530.29	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	12/15/2022	\$848.25	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	12/15/2022	\$860.58	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	12/15/2022	\$935.95	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	12/15/2022	\$1,200.32	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	12/15/2022	\$1,893.62	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/6/2023	\$803.94	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/13/2023	\$931.60	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/23/2023	\$142.16	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/23/2023	\$184.11	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/23/2023	\$200.16	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/23/2023	\$401.04	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/23/2023	\$560.79	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/23/2023	\$820.13	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/23/2023	\$858.09	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/23/2023	\$921.84	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/23/2023	\$1,143.21	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/23/2023	\$1,611.68	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/25/2023	\$146.52	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/25/2023	\$171.62	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/25/2023	\$218.23	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/25/2023	\$411.67	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/25/2023	\$551.18	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/25/2023	\$728.38	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/25/2023	\$798.03	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/25/2023	\$881.46	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/25/2023	\$947.72	Utilities
TAMPA ELECTRIC	PO BOX 31318		TAMPA	FL	33631-3318	1/25/2023	\$1,278.67	Utilities
TAYLOR COMMUNICATION INC	P.O. BOX 95015		CHICAGO	IL	60694-5015	12/21/2022	\$31,615.72	Utilities
TAYLOR COMMUNICATION INC	P.O. BOX 95015		CHICAGO	IL	60694-5015	12/30/2022	\$32,914.52	Utilities
TBC Retail Group	4300 TBC WAY 3RD FLOOR		PALM BEACH GARDENS	FL	33410	11/18/2022	\$29.14	Vendors / Suppliers
TBC Retail Group	4300 TBC WAY 3RD FLOOR		PALM BEACH GARDENS	FL	33410	11/18/2022	\$1,016.27	Vendors / Suppliers
TBC Retail Group	4300 TBC WAY 3RD FLOOR		PALM BEACH GARDENS	FL	33410	11/18/2022	\$7,177.22	Vendors / Suppliers
TECHNICAL CHEMICAL COMPANY	P O BOX 910142		DALLAS	TX	75391-0142	11/18/2022	\$24,229.26	Vendors / Suppliers
TECHNICAL CHEMICAL COMPANY	P O BOX 910142		DALLAS	TX	75391-0142	1/13/2023	\$35,571.38	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	11/4/2022	\$108,111.35	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	11/8/2022	\$33,443.57	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	11/17/2022	\$80,842.13	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	11/22/2022	\$157,753.57	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	12/1/2022	\$151,800.93	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	12/7/2022	\$114,353.77	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	12/15/2022	\$75,437.55	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	12/21/2022	\$146,181.92	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	12/30/2022	\$59,439.27	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	1/6/2023	\$2,520.69	Vendors / Suppliers
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	1/13/2023	\$47,669.64	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)	
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	1/20/2023	\$47,822.73	Vendors / Suppliers	
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	1/25/2023	\$197,365.59	Vendors / Suppliers	
TFORCE FINAL MILE LLC	12837 Collection Center Drive		CHICAGO	IL	60693-0128	1/31/2023	\$2,618.72	Vendors / Suppliers	
TGCOP HOLDCO LLC	2200 ATLANTIC STREET 6TH FLOOR		STAMFORD	CT	06902	12/15/2022	\$25,477.92	Vendors / Suppliers	
THE BOLTON GROUP	3565 PIEDMONT ROAD NW	BLDG 4, SUITE 320	ATLANTA	GA	30305	1/31/2023	\$118,692.72	Services	
THE BOLTON GROUP LLC	3565 PIEDMONT ROAD NE		ATLANTA	GA	30305	11/4/2022	\$19,631.25	Staffing Services	
THE BOLTON GROUP LLC	3565 PIEDMONT ROAD NE		ATLANTA	GA	30305	11/17/2022	\$17,212.50	Staffing Services	
THE BOLTON GROUP LLC	3565 PIEDMONT ROAD NE		ATLANTA	GA	30305	12/1/2022	\$6,187.50	Staffing Services	
THE BOLTON GROUP LLC	3565 PIEDMONT ROAD NE		ATLANTA	GA	30305	12/29/2022	\$6,930.00	Staffing Services	
THE BOLTON GROUP LLC	3565 PIEDMONT ROAD NE		ATLANTA	GA	30305	1/6/2023	\$18,843.75	Staffing Services	
THE CHEMOURS COMPANY FC LLC	PO Box 3558		Carol Stream	IL	60132-3558	11/4/2022	\$318,437.00	Vendors / Suppliers	
THE CHEMOURS COMPANY FC LLC	PO Box 3558		Carol Stream	IL	60132-3558	11/23/2022	\$42,455.50	Vendors / Suppliers	
THE EAGLE LEASING COMPANY	P.O. BOX 923		ORANGE	CT	06477	11/17/2022	\$2,651.27	Vendors / Suppliers	
THE EAGLE LEASING COMPANY	P.O. BOX 923		ORANGE	CT	06477	11/22/2022	\$4,296.18	Vendors / Suppliers	
THE EAGLE LEASING COMPANY	P.O. BOX 923		ORANGE	CT	06477	12/15/2022	\$8,128.18	Vendors / Suppliers	
THE EAGLE LEASING COMPANY	P.O. BOX 923		ORANGE	CT	06477	12/21/2022	\$7,685.57	Vendors / Suppliers	
THE EXTRA CLOSET LLC	343 AVENUE C SW		WINTER HAVEN	FL	33880	12/1/2022	\$8,520.00	Lease	
THE EXTRA CLOSET LLC	343 AVENUE C SW		WINTER HAVEN	FL	33880	12/21/2022	\$8,520.00	Lease	
THE EXTRA CLOSET LLC	343 AVENUE C SW		WINTER HAVEN	FL	33880	1/25/2023	\$8,520.00	Lease	
THE GOTTLIEB MARITAL TRUST	642 SIENA WAY		LOS ANGELES	CA	90077	12/1/2022	\$47,384.00	Lease	
THE GOTTLIEB MARITAL TRUST	642 SIENA WAY		LOS ANGELES	CA	90077	12/21/2022	\$47,384.00	Lease	
THE HARTZ GROUP DBA	400 PLAZA DRIVE		SECAUCUS	NJ	07094	12/1/2022	\$63,023.09	Vendors / Suppliers	
THE HARTZ GROUP DBA	400 PLAZA DRIVE		SECAUCUS	NJ	07094	12/21/2022	\$63,037.37	Vendors / Suppliers	
THE HARTZ GROUP DBA	400 PLAZA DRIVE		SECAUCUS	NJ	07094	1/20/2023	\$171.35	Vendors / Suppliers	
THE HARTZ GROUP DBA	400 PLAZA DRIVE		SECAUCUS	NJ	07094	1/25/2023	\$63,037.37	Vendors / Suppliers	
THE HUNTINGTON NATIONAL BANK	PO BOX 77077		MINNEAPOLIS	WI	55480-7777	11/4/2022	\$1,950.54	Vendors / Suppliers	
THE HUNTINGTON NATIONAL BANK	PO BOX 77077		MINNEAPOLIS	WI	55480-7777	12/21/2022	\$3,464.20	Vendors / Suppliers	
THE HUNTINGTON NATIONAL BANK	PO BOX 77077		MINNEAPOLIS	WI	55480-7777	1/25/2023	\$3,806.49	Vendors / Suppliers	
THE INTERSECT GROUP LLC	PO BOX 116630		ATLANTA	GA	30368	11/4/2022	\$4,088.50	Vendors / Suppliers	
THE INTERSECT GROUP LLC	PO BOX 116630		ATLANTA	GA	30368	11/8/2022	\$6,882.00	Vendors / Suppliers	
THE INTERSECT GROUP LLC	PO BOX 116630		ATLANTA	GA	30368	11/16/2022	\$41,227.35	Vendors / Suppliers	
THE INTERSECT GROUP LLC	PO BOX 116630		ATLANTA	GA	30368	12/1/2022	\$7,120.00	Vendors / Suppliers	
THE INTERSECT GROUP LLC	PO BOX 116630		ATLANTA	GA	30368	12/15/2022	\$10,359.00	Vendors / Suppliers	
THE INTERSECT GROUP LLC	PO BOX 116630		ATLANTA	GA	30368	12/21/2022	\$33,846.00	Vendors / Suppliers	
THE INTERSECT GROUP LLC	PO BOX 116630		ATLANTA	GA	30368	12/29/2022	\$7,335.11	Vendors / Suppliers	
THE INTERSECT GROUP LLC	PO BOX 116630		ATLANTA	GA	30368	1/6/2023	\$13,726.23	Vendors / Suppliers	
THE INTERSECT GROUP LLC	PO BOX 116630		ATLANTA	GA	30368	1/23/2023	\$15,843.50	Vendors / Suppliers	
THE LANDLORD INC	601 W LINE STREET		CALHOUN	GA	30701	11/4/2022	\$8,289.62	Vendors / Suppliers	
THE LANDLORD INC	601 W LINE STREET		CALHOUN	GA	30701	12/1/2022	\$4,144.81	Vendors / Suppliers	
THE LANDLORD INC	601 W LINE STREET		CALHOUN	GA	30701	12/21/2022	\$4,144.81	Vendors / Suppliers	
THE LEMON GROUP, LLC	2195 BROEHRM ROAD		OBETZ	OH	43207	11/4/2022	\$2,725.18	Vendors / Suppliers	
THE LEMON GROUP, LLC	2195 BROEHRM ROAD		OBETZ	OH	43207	1/13/2023	\$9,283.49	Vendors / Suppliers	
THE MARKLYN GROUP	190 BOVAIRD DRIVE		BRAMPTON	ON	L7A 1A2	CANADA	11/10/2022	\$21,894.51	Services
THE MARKLYN GROUP	190 BOVAIRD DRIVE		BRAMPTON	ON	L7A 1A2	Canada	12/2/2022	\$21,894.51	Vendors / Suppliers
THE MARKLYN GROUP	190 BOVAIRD DRIVE		BRAMPTON	ON	L7A 1A2	CANADA	12/2/2022	\$21,894.51	Services
THE NEW HAVEN COMPANIES INC	PO BOX 854801		MINNEAPOLIS	WI	55485-4801	11/15/2022	-\$17,444.40	Vendors / Suppliers	
THE NEW HAVEN COMPANIES INC	PO BOX 854801		MINNEAPOLIS	WI	55485-4801	11/15/2022	\$17,444.40	Vendors / Suppliers	
THE NEW HAVEN COMPANIES INC	PO BOX 854801		MINNEAPOLIS	WI	55485-4801	11/22/2022	\$17,444.40	Vendors / Suppliers	
THE SOUND PRESS	PO BOX 43531		CINCINNATI	OH	45243	11/8/2022	\$5,000.00	Vendors / Suppliers	
THE SOUND PRESS	PO BOX 43531		CINCINNATI	OH	45243	11/22/2022	\$1,956.50	Vendors / Suppliers	

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
THE SOUND PRESS	PO BOX 43531		CINCINNATI	OH 45243		12/7/2022	\$7,750.00	Vendors / Suppliers
THE SOUND PRESS	PO BOX 43531		CINCINNATI	OH 45243		12/21/2022	\$2,750.00	Vendors / Suppliers
THE TIMKEN CORPORATION	28838 Network Place		Chicago	IL 60673-1288		11/18/2022	\$4,839.00	Vendors / Suppliers
THE TIMKEN CORPORATION	28838 Network Place		Chicago	IL 60673-1288		11/23/2022	\$13,470.66	Vendors / Suppliers
THE TIMKEN CORPORATION	28838 Network Place		Chicago	IL 60673-1288		12/16/2022	\$7,676.69	Vendors / Suppliers
THE TIMKEN CORPORATION	28838 Network Place		Chicago	IL 60673-1288		1/13/2023	\$18,317.24	Vendors / Suppliers
THOMPSON HINE LLP	335 MADDISON AVENUE 12TH FLOOR		NEW YORK	NY 10017-4611		11/8/2022	\$4,517.00	Vendors / Suppliers
THOMPSON HINE LLP	335 MADDISON AVENUE 12TH FLOOR		NEW YORK	NY 10017-4611		11/22/2022	\$419.00	Vendors / Suppliers
THOMPSON HINE LLP	335 MADDISON AVENUE 12TH FLOOR		NEW YORK	NY 10017-4611		12/2/2022	-\$19,798.00	Vendors / Suppliers
THOMPSON HINE LLP	335 MADDISON AVENUE 12TH FLOOR		NEW YORK	NY 10017-4611		12/2/2022	\$19,798.00	Vendors / Suppliers
THOMPSON HINE LLP	335 MADDISON AVENUE 12TH FLOOR		NEW YORK	NY 10017-4611		12/15/2022	\$7,359.00	Vendors / Suppliers
THOMPSON HINE LLP	335 MADDISON AVENUE 12TH FLOOR		NEW YORK	NY 10017-4611		12/30/2022	\$29,424.00	Vendors / Suppliers
Three D Trust	PO Box 3311		Seminole	FL 33775		12/1/2022	\$6,978.95	Lease
Three D Trust	PO Box 3311		Seminole	FL 33775		12/21/2022	\$6,978.95	Lease
Three D Trust	PO Box 3311		Seminole	FL 33775		1/25/2023	\$6,978.95	Lease
THULE SWEDEN	42 SILVERMINE ROAD		SEYMOUR	CT 06483		12/9/2022	\$2,360.00	Vendors / Suppliers
THULE SWEDEN	42 SILVERMINE ROAD		SEYMOUR	CT 06483		12/16/2022	\$20,291.84	Vendors / Suppliers
TKSC, LLC	814 STILES COURT		JOPPA	MD 21085		12/1/2022	\$13,195.00	Vendors / Suppliers
TKSC, LLC	814 STILES COURT		JOPPA	MD 21085		12/21/2022	\$13,195.00	Vendors / Suppliers
TKSC, LLC	814 STILES COURT		JOPPA	MD 21085		1/25/2023	\$13,195.00	Vendors / Suppliers
T-MOBILE USA INC.	PO BOX 742596		CINCINNATI	OH 45274-2596		11/22/2022	\$18,030.59	Vendors / Suppliers
T-MOBILE USA INC.	PO BOX 742596		CINCINNATI	OH 45274-2596		12/15/2022	\$20,515.59	Vendors / Suppliers
TOKIO MARINE	PO BOX 402032		ATLANTA	GA 30384-2032		11/4/2022	\$44,587.83	Vendors / Suppliers
TOKIO MARINE	PO BOX 402032		ATLANTA	GA 30384-2032		11/17/2022	\$44,080.79	Vendors / Suppliers
TOKIO MARINE	PO BOX 402032		ATLANTA	GA 30384-2032		12/15/2022	\$43,573.75	Vendors / Suppliers
TOKIO MARINE	PO BOX 402032		ATLANTA	GA 30384-2032		1/20/2023	\$60,766.46	Vendors / Suppliers
TONSA AUTOMOTIVE INC	83 HARBOR ROAD		PORT WASHINGTON	NY 11050		12/16/2022	\$6,580.52	Vendors / Suppliers
TONSA AUTOMOTIVE INC	83 HARBOR ROAD		PORT WASHINGTON	NY 11050		1/13/2023	\$4,042.10	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		11/4/2022	\$9,721.53	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		11/17/2022	\$9,023.43	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		11/22/2022	\$16,758.76	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		12/1/2022	\$15,892.25	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		12/7/2022	\$7,659.51	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		12/15/2022	\$14,902.20	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		12/21/2022	\$14,408.88	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		12/22/2022	-\$8,230.55	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		12/22/2022	\$8,230.55	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		12/30/2022	\$8,230.55	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		1/6/2023	\$4,602.37	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		1/25/2023	\$21,822.97	Vendors / Suppliers
TRANSPORT SERVICES UNLIMITED	280 INDUSTRIAL BLVD		SHELL LAKE	WI 54871		1/31/2023	\$8,955.97	Vendors / Suppliers
TRANSTAR AUTOBODY TECHNOLOGIES	PO BOX 933275 TAT LOCKBOX		CLEVELAND	OH 44193		11/10/2022	\$23,485.89	Vendors / Suppliers
TRANSTAR AUTOBODY TECHNOLOGIES	PO BOX 933275 TAT LOCKBOX		CLEVELAND	OH 44193		11/18/2022	\$38,016.06	Vendors / Suppliers
TRANSTAR AUTOBODY TECHNOLOGIES	PO BOX 933275 TAT LOCKBOX		CLEVELAND	OH 44193		11/23/2022	\$55,518.03	Vendors / Suppliers
TRANSTAR AUTOBODY TECHNOLOGIES	PO BOX 933275 TAT LOCKBOX		CLEVELAND	OH 44193		12/2/2022	\$33,498.21	Vendors / Suppliers
TRANSTAR AUTOBODY TECHNOLOGIES	PO BOX 933275 TAT LOCKBOX		CLEVELAND	OH 44193		12/16/2022	\$55,337.82	Vendors / Suppliers

In re: IEH Auto Parts LLC

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Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
TRANSTAR AUTOBODY TECHNOLOGIES	PO BOX 933275 TAT LOCKBOX		CLEVELAND	OH	44193	12/22/2022	\$20,034.11	Vendors / Suppliers
TRANSTAR AUTOBODY TECHNOLOGIES	PO BOX 933275 TAT LOCKBOX		CLEVELAND	OH	44193	1/13/2023	\$19,579.41	Vendors / Suppliers
TRANSTAR AUTOBODY TECHNOLOGIES	PO BOX 933275 TAT LOCKBOX		CLEVELAND	OH	44193	1/20/2023	\$141,874.68	Vendors / Suppliers
TRANSWORLD ACCURATE BRAKE LTD	600 TERRITORIAL DR UNIT D		BOLINGBROOK	IL	60440	11/4/2022	\$463,298.68	Vendors / Suppliers
TRANSWORLD ACCURATE BRAKE LTD	600 TERRITORIAL DR UNIT D		BOLINGBROOK	IL	60440	11/18/2022	\$142,961.65	Vendors / Suppliers
TRANSWORLD ACCURATE BRAKE LTD	600 TERRITORIAL DR UNIT D		BOLINGBROOK	IL	60440	11/23/2022	\$390,528.51	Vendors / Suppliers
TRANSWORLD ACCURATE BRAKE LTD	600 TERRITORIAL DR UNIT D		BOLINGBROOK	IL	60440	12/2/2022	\$300,204.46	Vendors / Suppliers
TRANSWORLD ACCURATE BRAKE LTD	600 TERRITORIAL DR UNIT D		BOLINGBROOK	IL	60440	12/9/2022	\$193,301.91	Vendors / Suppliers
TRANSWORLD ACCURATE BRAKE LTD	600 TERRITORIAL DR UNIT D		BOLINGBROOK	IL	60440	12/16/2022	\$102,884.22	Vendors / Suppliers
TRANSWORLD ACCURATE BRAKE LTD	600 TERRITORIAL DR UNIT D		BOLINGBROOK	IL	60440	12/22/2022	\$53,480.83	Vendors / Suppliers
TRANSWORLD ACCURATE BRAKE LTD	600 TERRITORIAL DR UNIT D		BOLINGBROOK	IL	60440	1/13/2023	\$403,432.52	Vendors / Suppliers
TRANSWORLD ACCURATE BRAKE LTD	600 TERRITORIAL DR UNIT D		BOLINGBROOK	IL	60440	1/23/2023	\$324,590.83	Vendors / Suppliers
Tri State Truck Center, Inc	PO Box 2208		Decatur	AL	35609-2208	11/18/2022	\$28,746.85	Vendors / Suppliers
Tri State Truck Center, Inc	PO Box 2208		Decatur	AL	35609-2208	1/13/2023	\$128.09	Vendors / Suppliers
Tri State Truck Center, Inc	PO Box 2208		Decatur	AL	35609-2208	1/23/2023	\$698.88	Vendors / Suppliers
TRICO PRODUCTS	PO BOX 74007323		CHICAGO	IL	60674	11/4/2022	\$21,294.39	Vendors / Suppliers
TRICO PRODUCTS	PO BOX 74007323		CHICAGO	IL	60674	11/10/2022	\$31,111.03	Vendors / Suppliers
TRICO PRODUCTS	PO BOX 74007323		CHICAGO	IL	60674	11/18/2022	\$35,868.47	Vendors / Suppliers
TRICO PRODUCTS	PO BOX 74007323		CHICAGO	IL	60674	12/2/2022	\$89,662.37	Vendors / Suppliers
TRICO PRODUCTS	PO BOX 74007323		CHICAGO	IL	60674	12/22/2022	\$19,926.13	Vendors / Suppliers
TRICO PRODUCTS	PO BOX 74007323		CHICAGO	IL	60674	1/13/2023	\$19,095.75	Vendors / Suppliers
TRINTAUDON LLC	8977 MISTLETOE DRIVE		EASTON	MD	21601	12/1/2022	\$8,052.33	Vendors / Suppliers
TRINTAUDON LLC	8977 MISTLETOE DRIVE		EASTON	MD	21601	12/21/2022	\$8,052.33	Vendors / Suppliers
TRINTAUDON LLC	8977 MISTLETOE DRIVE		EASTON	MD	21601	1/25/2023	\$8,052.33	Vendors / Suppliers
TRONCALLI CHRYSLER JEEP DODGE	818 ATLANTA HIGHWAY		CUMMING	GA	30040	11/18/2022	\$17,915.36	Vendors / Suppliers
TRONCALLI CHRYSLER JEEP DODGE	818 ATLANTA HIGHWAY		CUMMING	GA	30040	1/13/2023	\$18,679.08	Vendors / Suppliers
TRUE VALUE COMPANY	PO BOX 3316		BOSTON	MA	02241-3316	11/18/2022	\$3,088.10	Vendors / Suppliers
TRUE VALUE COMPANY	PO BOX 3316		BOSTON	MA	02241-3316	12/22/2022	\$19,859.29	Vendors / Suppliers
TRUE VALUE COMPANY	PO BOX 3316		BOSTON	MA	02241-3316	1/13/2023	\$8,199.15	Vendors / Suppliers
TRUE VALUE COMPANY	PO BOX 3316		BOSTON	MA	02241-3316	1/20/2023	\$58,252.80	Vendors / Suppliers
TRUSTEES OF 88-90 BIRNIE AVE	15 GREAT BROOK DRIVE		SOUTHWICK	MA	01077	12/1/2022	\$8,342.29	Lease
TRUSTEES OF 88-90 BIRNIE AVE	15 GREAT BROOK DRIVE		SOUTHWICK	MA	01077	12/21/2022	\$8,342.29	Lease
TRUSTEES OF 88-90 BIRNIE AVE	15 GREAT BROOK DRIVE		SOUTHWICK	MA	01077	1/25/2023	\$8,342.29	Lease
TUC RENTALS, LLC	7 TUC ROAD SUITE E		WESTMINSTER	MD	21157	12/1/2022	\$5,616.00	Vendors / Suppliers
TUC RENTALS, LLC	7 TUC ROAD SUITE E		WESTMINSTER	MD	21157	12/21/2022	\$5,616.00	Vendors / Suppliers
TUXEDO DISTRIBUTORS LLC	8320 E HWY 67		ALVARADO	TX	76009	11/18/2022	\$3,872.00	Vendors / Suppliers
TUXEDO DISTRIBUTORS LLC	8320 E HWY 67		ALVARADO	TX	76009	11/23/2022	\$6,052.00	Vendors / Suppliers
TUXEDO DISTRIBUTORS LLC	8320 E HWY 67		ALVARADO	TX	76009	12/23/2022	\$20,201.00	Vendors / Suppliers
TUXEDO DISTRIBUTORS LLC	8320 E HWY 67		ALVARADO	TX	76009	1/23/2023	\$2,160.00	Vendors / Suppliers
Tyra Properties LLC	696 NE 125th St		North Miami	FL	33161	12/1/2022	\$5,980.71	Lease
Tyra Properties LLC	696 NE 125th St		North Miami	FL	33161	12/21/2022	\$5,980.71	Lease
Tyra Properties LLC	696 NE 125th St		North Miami	FL	33161	1/25/2023	\$5,980.71	Lease
UCI ALBANY	2 NORMAN DRIVE		ALBANY	NY	12205-4722	11/17/2022	\$7,906.44	Vendors / Suppliers
UCI ALBANY	2 NORMAN DRIVE		ALBANY	NY	12205-4722	1/23/2023	\$143.93	Vendors / Suppliers
Ugorets Properties LLC	410 11th Ave So		Hopkins	MN	55343	12/1/2022	\$13,665.00	Lease
Ugorets Properties LLC	410 11th Ave So		Hopkins	MN	55343	12/21/2022	\$919.75	Lease
Ugorets Properties LLC	410 11th Ave So		Hopkins	MN	55343	12/21/2022	\$13,665.00	Lease
Ugorets Properties LLC	410 11th Ave So		Hopkins	MN	55343	1/20/2023	\$984.35	Lease
Ugorets Properties LLC	410 11th Ave So		Hopkins	MN	55343	1/25/2023	\$13,665.00	Lease
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	11/4/2022	\$79,051.60	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	11/8/2022	\$16,907.32	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	11/9/2022	-\$32,537.58	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	11/9/2022	-\$12,697.94	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	11/9/2022	\$12,697.94	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	11/9/2022	\$32,537.58	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	11/17/2022	\$64,734.88	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	11/22/2022	\$18,997.08	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	12/1/2022	\$3,771.43	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	12/7/2022	\$35,881.69	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	12/15/2022	\$18,571.45	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	12/21/2022	\$47,357.98	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	12/30/2022	\$50,641.49	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	1/6/2023	\$17,235.89	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	1/13/2023	\$16,257.69	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	1/20/2023	\$19,299.65	Vendors / Suppliers
ULINE	PO BOX 88741		CHICAGO	IL	60680-1741	1/25/2023	\$9,429.68	Vendors / Suppliers
UNITED AUTO SUPPLY	PO BOX 890		SYRACUSE	NY	13209	11/18/2022	\$116,390.16	Vendors / Suppliers
UNITED AUTO SUPPLY	PO BOX 890		SYRACUSE	NY	13209	1/23/2023	\$1,468.21	Vendors / Suppliers
UPS	PO BOX 809488		CHICAGO	IL	60680-9488	11/8/2022	\$5,597.63	Shipping
UPS	PO BOX 809488		CHICAGO	IL	60680-9488	12/1/2022	\$4,672.02	Shipping
UPS	PO BOX 809488		CHICAGO	IL	60680-9488	12/15/2022	\$2,799.44	Shipping
UPS	PO BOX 809488		CHICAGO	IL	60680-9488	12/21/2022	\$4,163.13	Shipping
UPS	PO BOX 809488		CHICAGO	IL	60680-9488	1/6/2023	\$2,205.38	Shipping
UPS	PO BOX 809488		CHICAGO	IL	60680-9488	1/23/2023	\$6,615.35	Shipping
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	11/4/2022	\$60,549.87	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	11/8/2022	\$44,588.81	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	11/17/2022	\$13,215.65	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	11/22/2022	\$92,806.91	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	12/1/2022	\$23,547.39	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	12/7/2022	\$97,164.27	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	12/15/2022	\$54,751.23	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	12/21/2022	\$153,103.16	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	12/29/2022	\$19,951.46	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	1/6/2023	\$45,725.00	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	1/13/2023	\$4,325.55	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	1/23/2023	\$27,793.31	Vendors / Suppliers
US PACK SERVICES LLC	PO BOX 536725		PITTSBURGH	PA	15253-5909	1/25/2023	\$69,178.40	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	11/8/2022	\$10,600.00	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	11/22/2022	\$13,640.00	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	12/1/2022	\$11,760.00	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	12/7/2022	\$15,445.63	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	12/15/2022	\$19,560.00	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	12/21/2022	\$18,190.88	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	12/30/2022	\$13,608.00	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	1/6/2023	\$16,458.75	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	1/20/2023	\$7,608.00	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	1/25/2023	-\$8,320.00	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	1/25/2023	\$13,841.25	Vendors / Suppliers
VACO LLC	P.O. BOX 667		BRENTWOOD	TN	37024	1/31/2023	\$32,993.25	Vendors / Suppliers
VALVOLINE INC.	BANK OF NEW YORK MELLON		PITTSBURGH	PA	15251-6155	11/18/2022	\$62,542.98	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)	
VALVOLINE INC.	BANK OF NEW YORK MELLON		PITTSBURGH	PA	15251-6155	12/16/2022	\$59,772.69	Vendors / Suppliers	
VALVOLINE INC.	BANK OF NEW YORK MELLON		PITTSBURGH	PA	15251-6155	12/22/2022	\$46,214.37	Vendors / Suppliers	
VALVOLINE INC.	BANK OF NEW YORK MELLON		PITTSBURGH	PA	15251-6155	1/13/2023	\$59,374.85	Vendors / Suppliers	
VECTOR SECURITY	PO BOX 89462		CLEVELAND	OH	44101-6462	11/4/2022	\$32,466.33	Vendors / Suppliers	
VECTOR SECURITY	PO BOX 89462		CLEVELAND	OH	44101-6462	11/8/2022	\$2,833.66	Vendors / Suppliers	
VECTOR SECURITY	PO BOX 89462		CLEVELAND	OH	44101-6462	11/17/2022	\$844.82	Vendors / Suppliers	
VECTOR SECURITY	PO BOX 89462		CLEVELAND	OH	44101-6462	11/22/2022	\$13,494.13	Vendors / Suppliers	
VECTOR SECURITY	PO BOX 89462		CLEVELAND	OH	44101-6462	12/1/2022	\$30,811.82	Vendors / Suppliers	
VECTOR SECURITY	PO BOX 89462		CLEVELAND	OH	44101-6462	12/7/2022	\$16,998.65	Vendors / Suppliers	
VECTOR SECURITY	PO BOX 89462		CLEVELAND	OH	44101-6462	12/15/2022	\$18,880.13	Vendors / Suppliers	
VECTOR SECURITY	PO BOX 89462		CLEVELAND	OH	44101-6462	12/21/2022	\$20,498.92	Vendors / Suppliers	
VECTOR SECURITY	PO BOX 89462		CLEVELAND	OH	44101-6462	1/6/2023	\$289.00	Vendors / Suppliers	
VECTOR SECURITY	PO BOX 89462		CLEVELAND	OH	44101-6462	1/20/2023	\$1,117.23	Vendors / Suppliers	
VECTREN ENERGY DELIVERY	PO BOX 1423		HOUSTON	TX	77251	11/17/2022	\$62.18	Utilities	
VECTREN ENERGY DELIVERY	PO BOX 1423		HOUSTON	TX	77251	12/21/2022	\$1,570.79	Utilities	
VECTREN ENERGY DELIVERY	PO BOX 1423		HOUSTON	TX	77251	1/25/2023	\$15,097.75	Utilities	
VISION SERVICE PLAN - (IC)	PO BOX 742788		LOS ANGELES	CA	90074-2788	11/17/2022	\$14,082.81	Vendors / Suppliers	
VISION SERVICE PLAN - (IC)	PO BOX 742788		LOS ANGELES	CA	90074-2788	12/15/2022	\$13,916.76	Vendors / Suppliers	
VISION SERVICE PLAN - (IC)	PO BOX 742788		LOS ANGELES	CA	90074-2788	1/20/2023	\$18,886.40	Vendors / Suppliers	
VISION SUPPORT SERVICES PAKISTAN LI	48- ABUBAKR BLOCK		NEW GARDEN TOWN, LAHORE		54700	Canada	11/17/2022	\$15,072.00	Vendors / Suppliers
VISION SUPPORT SERVICES PAKISTAN LI	48- ABUBAKR BLOCK		NEW GARDEN TOWN, LAHORE		54700	Canada	11/17/2022	\$27,089.00	Vendors / Suppliers
VISION SUPPORT SERVICES PAKISTAN LI	48- ABUBAKR BLOCK		NEW GARDEN TOWN, LAHORE		54700	Canada	12/21/2022	\$14,851.00	Vendors / Suppliers
VISION SUPPORT SERVICES PAKISTAN LIMITEDE	48-ABUBAKR BLOCK		NEW GARDEN TOWN	LAHORE	54700	PAKISTAN	11/17/2022	\$42,161.00	Services
VISION SUPPORT SERVICES PAKISTAN LIMITEDE	48-ABUBAKR BLOCK		NEW GARDEN TOWN	LAHORE	54700	PAKISTAN	12/21/2022	\$14,851.00	Services
VISION SUPPORT SERVICES PAKISTAN LIMITEDE	48-ABUBAKR BLOCK		NEW GARDEN TOWN	LAHORE	54700	PAKISTAN	1/31/2023	\$121,651.10	Services
V-NBC, LLC	1420 SPRING HILL ROAD		MCLEAN	VA	22102		12/1/2022	\$7,429.02	Lease
V-NBC, LLC	1420 SPRING HILL ROAD		MCLEAN	VA	22102		12/21/2022	\$7,429.02	Lease
V-NBC, LLC	1420 SPRING HILL ROAD		MCLEAN	VA	22102		1/25/2023	\$7,429.02	Lease
W J H REAL ESTATE, LLC	PO BOX 7037		CAPE PORPOISE	ME	04014		12/1/2022	\$21,413.33	Vendors / Suppliers
W J H REAL ESTATE, LLC	PO BOX 7037		CAPE PORPOISE	ME	04014		12/21/2022	\$21,413.33	Vendors / Suppliers
W J H REAL ESTATE, LLC	PO BOX 7037		CAPE PORPOISE	ME	04014		1/25/2023	\$21,413.33	Vendors / Suppliers
W.D.A. INC.	PO BOX 568		MARIETTA	OH	45750		12/1/2022	\$63,013.02	Lease
W.D.A. INC.	PO BOX 568		MARIETTA	OH	45750		12/21/2022	\$63,013.02	Lease
W.D.A. INC.	PO BOX 568		MARIETTA	OH	45750		1/25/2023	\$63,013.02	Lease
WALKER MANUFACTURING COMPANY	3864 Solutions Center		CHICAGO	IL	60677-3008		11/10/2022	\$502,733.97	Vendors / Suppliers
WALKER MANUFACTURING COMPANY	3864 Solutions Center		CHICAGO	IL	60677-3008		11/23/2022	\$1,088,720.23	Vendors / Suppliers
WALKER MANUFACTURING COMPANY	3864 Solutions Center		CHICAGO	IL	60677-3008		12/16/2022	\$1,036,068.81	Vendors / Suppliers
WALKER MANUFACTURING COMPANY	3864 Solutions Center		CHICAGO	IL	60677-3008		12/22/2022	\$16,365.56	Vendors / Suppliers
WALKER MANUFACTURING COMPANY	3864 Solutions Center		CHICAGO	IL	60677-3008		12/22/2022	\$53,711.36	Vendors / Suppliers
WALKER MANUFACTURING COMPANY	3864 Solutions Center		CHICAGO	IL	60677-3008		1/23/2023	\$100,396.77	Vendors / Suppliers
Walnut Street, LLC	300 Andover Street, Suite 372		Peabody	MA	01960		12/1/2022	\$6,676.00	Lease
Walnut Street, LLC	300 Andover Street, Suite 372		Peabody	MA	01960		12/21/2022	\$6,676.00	Lease
WARREN DISTRIBUTION	SDS 12 1799 PO BOX 86		MINNEAPOLIS	WI	55486-1799		11/4/2022	\$800,236.42	Vendors / Suppliers
WARREN DISTRIBUTION	SDS 12 1799 PO BOX 86		MINNEAPOLIS	WI	55486-1799		11/10/2022	\$401,235.68	Vendors / Suppliers
WARREN DISTRIBUTION	SDS 12 1799 PO BOX 86		MINNEAPOLIS	WI	55486-1799		11/18/2022	\$995,814.12	Vendors / Suppliers
WARREN DISTRIBUTION	SDS 12 1799 PO BOX 86		MINNEAPOLIS	WI	55486-1799		11/23/2022	\$493,654.71	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
WARREN DISTRIBUTION	SDS 12 1799 PO BOX 86		MINNEAPOLIS	WI	55486-1799	12/2/2022	\$400,607.28	Vendors / Suppliers
WARREN DISTRIBUTION	SDS 12 1799 PO BOX 86		MINNEAPOLIS	WI	55486-1799	12/9/2022	\$102,402.00	Vendors / Suppliers
WARREN DISTRIBUTION	SDS 12 1799 PO BOX 86		MINNEAPOLIS	WI	55486-1799	12/16/2022	\$75,577.55	Vendors / Suppliers
WARREN DISTRIBUTION	SDS 12 1799 PO BOX 86		MINNEAPOLIS	WI	55486-1799	12/22/2022	\$74,569.20	Vendors / Suppliers
WARREN DISTRIBUTION	SDS 12 1799 PO BOX 86		MINNEAPOLIS	WI	55486-1799	1/23/2023	\$183,322.82	Vendors / Suppliers
Warren Mack Helika Properties	PO Box 46677		St. Pete Beach	FL	33741	12/1/2022	\$7,647.40	Lease
Warren Mack Helika Properties	PO Box 46677		St. Pete Beach	FL	33741	12/21/2022	\$521.40	Lease
Warren Mack Helika Properties	PO Box 46677		St. Pete Beach	FL	33741	12/21/2022	\$7,715.17	Lease
WARREN OIL COMPANY INC	PO BOX 1431 DEPT #238		CHARLOTTE	NC	28201-1431	12/9/2022	\$149,232.47	Vendors / Suppliers
WARREN OIL COMPANY INC	PO BOX 1431 DEPT #238		CHARLOTTE	NC	28201-1431	1/13/2023	\$79,894.61	Vendors / Suppliers
WARREN OIL COMPANY INC	PO BOX 1431 DEPT #238		CHARLOTTE	NC	28201-1431	1/23/2023	\$45,770.75	Vendors / Suppliers
WARRINER PLUMBING & HEATING LLC	PO BOX 656		CENTRAL VALLEY	NY	10917	12/1/2022	\$5,628.00	Lease
WARRINER PLUMBING & HEATING LLC	PO BOX 656		CENTRAL VALLEY	NY	10917	12/21/2022	\$5,628.00	Lease
WARRINER PLUMBING & HEATING LLC	PO BOX 656		CENTRAL VALLEY	NY	10917	1/25/2023	\$5,628.00	Lease
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	11/4/2022	\$16.32	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	11/4/2022	\$331.90	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	11/8/2022	\$1.06	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	11/8/2022	\$36.06	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	11/8/2022	\$457.82	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	11/17/2022	\$24.72	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	11/17/2022	\$59.73	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	11/22/2022	\$1.06	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	11/22/2022	\$78.69	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	12/15/2022	\$21.46	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	12/15/2022	\$97.77	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	12/15/2022	\$175.44	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	12/15/2022	\$648.33	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	12/15/2022	\$1,197.44	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	12/21/2022	\$16.32	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	12/21/2022	\$117.35	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/6/2023	\$34.76	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/6/2023	\$46.12	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/6/2023	\$127.46	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/6/2023	\$828.78	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/20/2023	\$22.57	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/20/2023	\$242.39	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/20/2023	\$528.36	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/20/2023	\$1,327.42	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/25/2023	\$23.89	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/25/2023	\$99.13	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/25/2023	\$103.33	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/25/2023	\$141.69	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/25/2023	\$559.84	Utilities
WASHINGTON GAS	PO BOX 37747		PHILADELPHIA	PA	19101-5047	1/25/2023	\$1,458.49	Utilities
WASTE MANAGEMENT	PO BOX 740023		ATLANTA	GA	30374-0023	11/8/2022	\$71,858.25	Vendors / Suppliers
WASTE MANAGEMENT	PO BOX 740023		ATLANTA	GA	30374-0023	11/22/2022	\$85,344.79	Vendors / Suppliers
WASTE MANAGEMENT	PO BOX 740023		ATLANTA	GA	30374-0023	12/15/2022	\$78,378.84	Vendors / Suppliers
WASTE MANAGEMENT	PO BOX 740023		ATLANTA	GA	30374-0023	1/25/2023	\$73,628.12	Vendors / Suppliers
WD-40 COMPANY	P O BOX 601092		PASADENA	CA	91189-1092	11/18/2022	\$7,157.86	Vendors / Suppliers
WD-40 COMPANY	P O BOX 601092		PASADENA	CA	91189-1092	12/2/2022	\$35,892.00	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
WEAVER ENTERPRISES INC	2050 WEAVER PARK DRIVE		CLEARWATER	FL	33765	12/1/2022	\$5,366.35	Vendors / Suppliers
WEAVER ENTERPRISES INC	2050 WEAVER PARK DRIVE		CLEARWATER	FL	33765	12/21/2022	\$5,366.35	Vendors / Suppliers
WEAVER ENTERPRISES INC	2050 WEAVER PARK DRIVE		CLEARWATER	FL	33765	1/25/2023	\$5,366.35	Vendors / Suppliers
WEGMANN AUTOMOTIVE USA INC	P O BOX 403528		ATLANTA	GA	30384-3528	11/18/2022	\$26,392.06	Vendors / Suppliers
WEGMANN AUTOMOTIVE USA INC	P O BOX 403528		ATLANTA	GA	30384-3528	12/22/2022	\$6,779.40	Vendors / Suppliers
WELLS FARGO EQUIPMENT FINANCE	PO BOX 77101		MINNEAPOLIS	WI	55480-7101	11/4/2022	\$6,875.11	Vendors / Suppliers
WELLS FARGO EQUIPMENT FINANCE	PO BOX 77101		MINNEAPOLIS	WI	55480-7101	11/8/2022	\$207.18	Vendors / Suppliers
WELLS FARGO EQUIPMENT FINANCE	PO BOX 77101		MINNEAPOLIS	WI	55480-7101	11/22/2022	\$4,368.61	Vendors / Suppliers
WELLS FARGO EQUIPMENT FINANCE	PO BOX 77101		MINNEAPOLIS	WI	55480-7101	12/1/2022	\$5,259.51	Vendors / Suppliers
WELLS FARGO EQUIPMENT FINANCE	PO BOX 77101		MINNEAPOLIS	WI	55480-7101	12/7/2022	\$3,033.64	Vendors / Suppliers
WELLS FARGO EQUIPMENT FINANCE	PO BOX 77101		MINNEAPOLIS	WI	55480-7101	12/21/2022	\$3,851.76	Vendors / Suppliers
WELLS FARGO EQUIPMENT FINANCE	PO BOX 77101		MINNEAPOLIS	WI	55480-7101	12/29/2022	\$2,579.31	Vendors / Suppliers
WEST FARM REALTY LLC	1250 WATERS PLACE		BRONX	NY	10461	12/1/2022	\$25,217.77	Lease
WEST FARM REALTY LLC	1250 WATERS PLACE		BRONX	NY	10461	12/15/2022	\$161.88	Lease
WEST FARM REALTY LLC	1250 WATERS PLACE		BRONX	NY	10461	12/21/2022	\$6,722.44	Lease
WEST FARM REALTY LLC	1250 WATERS PLACE		BRONX	NY	10461	12/21/2022	\$30,614.58	Lease
WEST FARM REALTY LLC	1250 WATERS PLACE		BRONX	NY	10461	1/20/2023	\$140.83	Lease
WEST FARM REALTY LLC	1250 WATERS PLACE		BRONX	NY	10461	1/25/2023	\$30,614.58	Lease
WEST STATE AUTO PARTS, LLC	PO BOX 56		ALLEGANY	NY	14706	12/1/2022	\$5,387.17	Vendors / Suppliers
WEST STATE AUTO PARTS, LLC	PO BOX 56		ALLEGANY	NY	14706	12/21/2022	\$5,387.17	Vendors / Suppliers
WEST STATE AUTO PARTS, LLC	PO BOX 56		ALLEGANY	NY	14706	1/25/2023	\$5,387.17	Vendors / Suppliers
WETHERILL ASSOCIATES INC	P.O. BOX 735859		DALLAS	TX	75373-5859	11/18/2022	\$182,174.02	Vendors / Suppliers
WETHERILL ASSOCIATES INC	P.O. BOX 735859		DALLAS	TX	75373-5859	1/23/2023	\$12,137.15	Vendors / Suppliers
Wheels Assured Logistics LLC	PO Box 47364		Indianapolis	IN	46247	11/4/2022	\$54,611.90	Vendors / Suppliers
Wheels Assured Logistics LLC	PO Box 47364		Indianapolis	IN	46247	11/17/2022	\$30,526.13	Vendors / Suppliers
Wheels Assured Logistics LLC	PO Box 47364		Indianapolis	IN	46247	11/22/2022	\$91,127.26	Vendors / Suppliers
Wheels Assured Logistics LLC	PO Box 47364		Indianapolis	IN	46247	12/1/2022	\$91,127.26	Vendors / Suppliers
Wheels Assured Logistics LLC	PO Box 47364		Indianapolis	IN	46247	12/15/2022	\$24,300.60	Vendors / Suppliers
Wheels Assured Logistics LLC	PO Box 47364		Indianapolis	IN	46247	12/21/2022	\$61,084.28	Vendors / Suppliers
Wheels Assured Logistics LLC	PO Box 47364		Indianapolis	IN	46247	1/6/2023	\$51,104.25	Vendors / Suppliers
Wheels Assured Logistics LLC	PO Box 47364		Indianapolis	IN	46247	1/13/2023	\$33,578.32	Vendors / Suppliers
Wheels Assured Logistics LLC	PO Box 47364		Indianapolis	IN	46247	1/25/2023	\$60,150.00	Vendors / Suppliers
Wheels Assured Logistics LLC	PO Box 47364		Indianapolis	IN	46247	1/31/2023	\$30,075.00	Vendors / Suppliers
WHELEN ENGINEERING COMPANY INC	ROUTE 145		CHESTER	CT	06412-0684	11/18/2022	\$49,583.92	Vendors / Suppliers
WHI SOLUTIONS INC.	26534 NETWORK PLACE		CHICAGO	IL	60673-1265	11/17/2022	\$111,412.65	Vendors / Suppliers
WHI SOLUTIONS INC.	26534 NETWORK PLACE		CHICAGO	IL	60673-1265	11/22/2022	\$99,864.42	Vendors / Suppliers
WHI SOLUTIONS INC.	26534 NETWORK PLACE		CHICAGO	IL	60673-1265	12/1/2022	\$89,825.63	Vendors / Suppliers
WHI SOLUTIONS INC.	26534 NETWORK PLACE		CHICAGO	IL	60673-1265	12/21/2022	\$12,500.00	Vendors / Suppliers
WHI SOLUTIONS INC.	26534 NETWORK PLACE		CHICAGO	IL	60673-1265	1/6/2023	\$87,716.92	Vendors / Suppliers
WILLIS OF NEW YORK INC	P O BOX 4557		NEW YORK	NY	10249-4557	1/3/2023	\$479,706.80	Services
WILLIS OF NEW YORK, INC.	P.O. BOX 4557		NEW YORK	NY	10249-4557	1/3/2023	\$479,706.80	Vendors / Suppliers
WILLIS TOWERS WATSON NORTHEAST	5 Concourse Pkwy	Suite 1800	Atlanta	GA	30328	1/26/2023	\$124,150.00	Services
WILMAR CORPORATION	20413 59TH PL SOUTH SUITE 160		KENT	CA	98032	11/4/2022	\$55,116.22	Vendors / Suppliers
WILMAR CORPORATION	20413 59TH PL SOUTH SUITE 160		KENT	CA	98032	11/18/2022	\$134,700.59	Vendors / Suppliers
WILMAR CORPORATION	20413 59TH PL SOUTH SUITE 160		KENT	CA	98032	12/2/2022	\$74,254.79	Vendors / Suppliers
WILMAR CORPORATION	20413 59TH PL SOUTH SUITE 160		KENT	CA	98032	12/16/2022	\$39,996.09	Vendors / Suppliers
WINDSTREAM	PO BOX 9001013		LOUISVILLE	KY	40290-1013	12/1/2022	\$4,082.83	Vendors / Suppliers
WINDSTREAM	PO BOX 9001013		LOUISVILLE	KY	40290-1013	12/15/2022	\$14.09	Vendors / Suppliers
WINDSTREAM	PO BOX 9001013		LOUISVILLE	KY	40290-1013	12/15/2022	\$1,785.70	Vendors / Suppliers
WINDSTREAM	PO BOX 9001013		LOUISVILLE	KY	40290-1013	12/15/2022	\$16,881.42	Vendors / Suppliers

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 3

Certain payments or transfers to creditors within 90 days before filing this case

Creditor's name	Address 1	Address 2	City	Zip	Country	Date	Total amount or value	Reason for payment or transfer (e.g. Secured debt, Unsecured loan repayments, Suppliers or vendors, Services, or Other)
WIPRO					Canada	11/17/2022	\$248,657.33	Vendors / Suppliers
WIPRO					Canada	12/1/2022	\$253,982.68	Vendors / Suppliers
WIPRO					Canada	1/20/2023	\$231,715.90	Vendors / Suppliers
WIPRO LLC	300 Tri State Intl	Suite 300	Lincolnshire	IL 60069		11/17/2022	\$248,657.33	Services
WIPRO LLC	300 Tri State Intl	Suite 300	Lincolnshire	IL 60069		12/1/2022	\$253,982.68	Services
WIPRO LLC	300 Tri State Intl	Suite 300	Lincolnshire	IL 60069		1/23/2023	\$231,715.90	Services
WMB LC	7800 PROGRESS CT.		GAINESVILLE	VA 20155		12/1/2022	\$5,679.92	Lease
WMB LC	7800 PROGRESS CT.		GAINESVILLE	VA 20155		12/21/2022	\$5,679.92	Lease
WMB LC	7800 PROGRESS CT.		GAINESVILLE	VA 20155		1/25/2023	\$5,679.92	Lease
WORLD PAC	37137 HICKORY STREET PO BOX 5022		NEWARK	NJ 94560-5522		11/18/2022	\$10,169.74	Vendors / Suppliers
WORLD PAC	37137 HICKORY STREET PO BOX 5022		NEWARK	NJ 94560-5522		11/28/2022	\$12,312.64	Vendors / Suppliers
XEROX CORPORATION	P.O. BOX 827598		PHILADELPHIA	PA 19182-7598		12/21/2022	\$19,335.50	Vendors / Suppliers
XEROX CORPORATION	P.O. BOX 827598		PHILADELPHIA	PA 19182-7598		12/30/2022	\$20,198.84	Vendors / Suppliers
YBM INDUSTRIES CO LIMITED	707-713 NATHAN RD		MONGKOK LKN	0	Canada	11/4/2022	\$122,960.89	Vendors / Suppliers
YBM INDUSTRIES CO LIMITED	Flat/RM A7,9/F Silvercorp Int'l Tower	707-713 Nathan Rd	Mongkok LKN	KLN	Hong Kong	11/4/2022	\$122,960.89	Vendor
YBM INDUSTRIES CO LIMITED	Flat/RM A7,9/F Silvercorp Int'l Tower	707-713 Nathan Rd	Mongkok LKN	KLN	Hong Kong	11/10/2022	\$678,726.17	Vendor
YBM INDUSTRIES CO LIMITED	707-713 NATHAN RD		MONGKOK LKN	0	Canada	11/23/2022	\$741,345.83	Vendors / Suppliers
YBM INDUSTRIES CO LIMITED	Flat/RM A7,9/F Silvercorp Int'l Tower	707-713 Nathan Rd	Mongkok LKN	KLN	Hong Kong	11/23/2022	\$741,345.83	Vendor
YBM INDUSTRIES CO LIMITED	707-713 NATHAN RD		MONGKOK LKN	0	Canada	12/2/2022	\$400,567.13	Vendors / Suppliers
YBM INDUSTRIES CO LIMITED	Flat/RM A7,9/F Silvercorp Int'l Tower	707-713 Nathan Rd	Mongkok LKN	KLN	Hong Kong	12/2/2022	\$400,567.13	Vendor
YBM INDUSTRIES CO LIMITED	707-713 NATHAN RD		MONGKOK LKN	0	Canada	12/9/2022	\$190,979.32	Vendors / Suppliers
YBM INDUSTRIES CO LIMITED	Flat/RM A7,9/F Silvercorp Int'l Tower	707-713 Nathan Rd	Mongkok LKN	KLN	Hong Kong	12/9/2022	\$190,979.32	Vendor
YBM INDUSTRIES CO LIMITED	707-713 NATHAN RD		MONGKOK LKN	0	Canada	12/22/2022	\$63,320.34	Vendors / Suppliers
YBM INDUSTRIES CO LIMITED	Flat/RM A7,9/F Silvercorp Int'l Tower	707-713 Nathan Rd	Mongkok LKN	KLN	Hong Kong	12/23/2022	\$63,320.34	Vendor
YBM INDUSTRIES CO LIMITED	707-713 NATHAN RD		MONGKOK LKN	0	Canada	1/6/2023	\$1,963,557.18	Vendors / Suppliers
YBM INDUSTRIES CO LIMITED	Flat/RM A7,9/F Silvercorp Int'l Tower	707-713 Nathan Rd	Mongkok LKN	KLN	Hong Kong	1/6/2023	\$1,963,557.18	Vendor
YBM INDUSTRIES CO LIMITED	707-713 NATHAN RD		MONGKOK LKN	0	Canada	1/20/2023	\$188,107.49	Vendors / Suppliers
YBM INDUSTRIES CO LIMITED	707-713 NATHAN RD		MONGKOK LKN	0	Canada	1/20/2023	\$401,128.63	Vendors / Suppliers
YBM INDUSTRIES CO LIMITED	Flat/RM A7,9/F Silvercorp Int'l Tower	707-713 Nathan Rd	Mongkok LKN	KLN	Hong Kong	1/23/2023	\$589,236.12	Vendor
ZEP SALES & SERVICE/ZEP INC	PO BOX 3338		BOSTON	MA 02241-3338		11/18/2022	\$1,422.72	Vendors / Suppliers
ZEP SALES & SERVICE/ZEP INC	PO BOX 3338		BOSTON	MA 02241-3338		1/13/2023	\$15,190.26	Vendors / Suppliers
ZHA SONG INVESTMENT, LLC	1536 SUNRISE PLAZA DRIVE SUITE 102		CLERMONT	FL 34714		12/1/2022	\$4,251.13	Lease
ZHA SONG INVESTMENT, LLC	1536 SUNRISE PLAZA DRIVE SUITE 102		CLERMONT	FL 34714		12/21/2022	\$4,251.13	Lease

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 4

Payments or other transfers of property made within 1 year before filing this case that benefited any insider

Insider's name	Address 1	Address 2	City	State	Zip	Date	Total amount or value	Reasons for payment or transfer	Relationship to debtor
AMERICAN ENTERTAINMENT PROPERTIES	16690 Collins Ave.	PH-1	Sunny Isles Beach	FL	33160	1/31/2023	\$ 205,483.51	Rent	Common Control
Chuck Rigby	Address On File					2/11/2022	\$10,770.44	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					2/25/2022	\$10,770.44	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					3/11/2022	\$10,770.44	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					3/25/2022	\$10,770.44	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					4/8/2022	\$10,770.44	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					4/22/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					5/6/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					5/20/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					6/3/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					6/17/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					7/1/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					7/15/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					7/29/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					8/12/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					8/26/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					9/9/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					9/23/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					10/7/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					10/21/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					11/4/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					11/18/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 4

Payments or other transfers of property made within 1 year before filing this case that benefited any insider

Insider's name	Address 1	Address 2	City	State	Zip	Date	Total amount or value	Reasons for payment or transfer	Relationship to debtor
Chuck Rigby	Address On File					12/2/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					12/16/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					12/30/2022	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					1/13/2023	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Chuck Rigby	Address On File					1/27/2023	\$11,923.08	Salary	Senior Vice President, Merchandising and Marketing
Denise Barton	Address On File					2/11/2022	\$12,692.31	Salary	Director / CEO / CFO
Denise Barton	Address On File					2/25/2022	\$12,692.31	Salary	Director / CEO / CFO
Denise Barton	Address On File					3/11/2022	\$12,692.30	Salary	Director / CEO / CFO
Denise Barton	Address On File					3/11/2022	\$150,000.00	Bonus	Director / CEO / CFO
Denise Barton	Address On File					3/25/2022	\$12,692.31	Salary	Director / CEO / CFO
Denise Barton	Address On File					4/8/2022	\$12,692.30	Salary	Director / CEO / CFO
IEP ATLANTA LLC	16690 Collins Ave.	PH-1	Sunny Isles Beach	FL	33160	1/27/2023	\$ 252,483.26	Rent	Common Control
IEP ATLANTA LLC	16690 Collins Ave.	PH-1	Sunny Isles Beach	FL	33160	1/31/2023	\$ 378,724.89	Rent	Common Control
IEP CHESTER LLC	16690 Collins Ave.	PH-1	Sunny Isles Beach	FL	33160	1/27/2023	\$ 620,679.04	Rent	Common Control
IEP CHESTER LLC	16690 Collins Ave.	PH-1	Sunny Isles Beach	FL	33160	1/31/2023	\$ 931,018.56	Rent	Common Control
IEP INDIANAPOLIS LLC	16690 Collins Ave.	PH-1	Sunny Isles Beach	FL	33160	1/27/2023	\$ 266,118.10	Rent	Common Control
IEP INDIANAPOLIS LLC	16690 Collins Ave.	PH-1	Sunny Isles Beach	FL	33160	1/31/2023	\$ 399,177.15	Rent	Common Control
IEP MEQUITE LLC	16690 Collins Ave.	PH-1	Sunny Isles Beach	FL	33160	1/27/2023	\$ 169,780.06	Rent	Common Control
IEP MEQUITE LLC	16690 Collins Ave.	PH-1	Sunny Isles Beach	FL	33160	1/31/2023	\$ 254,670.09	Rent	Common Control
Joe Ferrer	Address On File					2/11/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					2/25/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					3/11/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					3/25/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					4/8/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					4/22/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					5/6/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					5/20/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					6/3/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					6/17/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					7/1/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					7/15/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					7/29/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					8/12/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					8/26/2022	\$12,692.31	Salary	Director / President

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 4

Payments or other transfers of property made within 1 year before filing this case that benefited any insider

Insider's name	Address 1	Address 2	City	State	Zip	Date	Total amount or value	Reasons for payment or transfer	Relationship to debtor
Joe Ferrer	Address On File					9/9/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					9/23/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					10/7/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					10/21/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					11/4/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					11/18/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					12/2/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					12/16/2022	\$12,692.31	Salary	Director / President
Joe Ferrer	Address On File					12/30/2022	\$11,423.07	Salary	Director / President
Joe Ferrer	Address On File					12/30/2022	\$26,325.43	Payout - PTO	Director / President
Joe Ferrer	Address On File					1/27/2023	\$76,152.00	Severance	Director / President
John Michael Neyrey	Address On File					2/11/2022	\$4,807.69	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					2/25/2022	\$9,615.38	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					3/11/2022	\$9,615.38	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					3/11/2022	\$25,000.00	Hire Bonus	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					3/25/2022	\$9,615.38	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					4/8/2022	\$9,615.38	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					4/22/2022	\$9,615.38	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					5/6/2022	\$13,461.53	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					5/20/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					6/3/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					6/17/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					7/1/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					7/15/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					7/29/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					8/12/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					8/26/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					9/9/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					9/23/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					10/7/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					10/21/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					11/4/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					11/18/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					12/2/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					12/16/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					12/30/2022	\$11,538.46	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					1/13/2023	\$12,115.39	Salary	EVP Finance & Admin / CEO
John Michael Neyrey	Address On File					1/27/2023	\$12,692.31	Salary	EVP Finance & Admin / CEO

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 4

Payments or other transfers of property made within 1 year before filing this case that benefited any insider

Insider's name	Address 1	Address 2	City	State	Zip	Date	Total amount or value	Reasons for payment or transfer	Relationship to debtor
John Michael Neyrey	Address On File					1/31/2023	\$330,000.00	Retention Bonus	EVP Finance & Admin / CEO
Kenneth Buettner	Address On File					5/6/2022	\$10,000.00	Relocation	Chief Information Officer
Kenneth Buettner	Address On File					5/6/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					5/20/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					6/3/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					6/17/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					7/1/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					7/15/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					7/29/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					8/12/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					8/26/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					9/9/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					9/23/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					10/7/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					10/21/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					11/4/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					11/18/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					12/2/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					12/16/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					12/30/2022	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					1/13/2023	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					1/27/2023	\$10,576.92	Salary	Chief Information Officer
Kenneth Buettner	Address On File					1/31/2023	\$82,500.00	Retention Bonus	Chief Information Officer
Mark Crinnion	Address On File					5/20/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					6/3/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					6/17/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					7/1/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					7/15/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					7/29/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					8/12/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					8/26/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					9/9/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					9/23/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					10/7/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					10/21/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					11/4/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					11/18/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					12/2/2022	\$5,192.31	Salary	Corporate Counsel

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 4

Payments or other transfers of property made within 1 year before filing this case that benefited any insider

Insider's name	Address 1	Address 2	City	State	Zip	Date	Total amount or value	Reasons for payment or transfer	Relationship to debtor
Mark Crinnion	Address On File					12/16/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					12/30/2022	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					1/13/2023	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					1/27/2023	\$5,192.31	Salary	Corporate Counsel
Mark Crinnion	Address On File					1/31/2023	\$20,250.00	Retention Bonus	Corporate Counsel
Mike Buzzard	Address On File					2/11/2022	\$9,038.46	Salary	Vice President, Product Management and Commercial Marketing
Mike Buzzard	Address On File					2/25/2022	\$9,038.46	Salary	Vice President, Product Management and Commercial Marketing
Mike Buzzard	Address On File					3/11/2022	\$9,038.46	Salary	Vice President, Product Management and Commercial Marketing
Mike Buzzard	Address On File					3/25/2022	\$9,038.46	Salary	Vice President, Product Management and Commercial Marketing
Mike Buzzard	Address On File					4/8/2022	\$3,024.50	PTO Payout	Vice President, Product Management and Commercial Marketing
Mike Buzzard	Address On File					4/8/2022	\$9,038.46	Salary	Vice President, Product Management and Commercial Marketing
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	2/1/2022	\$249,599.71	TSA & Other	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	2/2/2022	\$522,755.65	Merchandise	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	2/2/2022	\$1,755,090.68	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	3/1/2022	\$1,755,090.68	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	4/1/2022	\$1,718,658.00	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	4/1/2022	\$1,776,863.24	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	6/1/2022	\$1,718,658.00	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	7/1/2022	\$1,778,366.00	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	8/1/2022	\$1,778,366.00	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	9/1/2022	\$1,771,394.00	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	10/1/2022	\$1,778,366.00	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	11/1/2022	\$1,334,292.00	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	12/1/2022	\$1,307,052.00	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	1/1/2023	\$941,437.00	Rent	Common Control
Pep Boys	112 Townpark Dr NW	Suite 200	Kennesaw	GA	30144	1/1/2023	\$1,174,311.00	Rent	Common Control
Robert Copenhaver	Address On File					2/11/2022	\$8,269.23	Salary	Vice President, Finance and Controller
Robert Copenhaver	Address On File					2/25/2022	\$8,269.23	Salary	Vice President, Finance and Controller
Robert Copenhaver	Address On File					3/11/2022	\$8,269.23	Salary	Vice President, Finance and Controller
Robert Copenhaver	Address On File					3/25/2022	\$8,269.23	Salary	Vice President, Finance and Controller
Robert Copenhaver	Address On File					4/8/2022	\$2,892.16	PTO Payout	Vice President, Finance and Controller
Robert Copenhaver	Address On File					4/8/2022	\$7,855.77	Salary	Vice President, Finance and Controller
Tara Givens	Address On File					2/11/2022	\$6,153.85	Salary	Vice President, Human Resources
Tara Givens	Address On File					2/25/2022	\$6,153.85	Salary	Vice President, Human Resources

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 4

Payments or other transfers of property made within 1 year before filing this case that benefited any insider

Insider's name	Address 1	Address 2	City	State	Zip	Date	Total amount or value	Reasons for payment or transfer	Relationship to debtor
Tara Givens	Address On File					3/11/2022	\$6,153.85	Salary	Vice President, Human Resources
Tara Givens	Address On File					3/25/2022	\$6,153.85	Salary	Vice President, Human Resources
Tara Givens	Address On File					4/8/2022	\$6,153.85	Salary	Vice President, Human Resources
Tara Givens	Address On File					4/22/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					5/6/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					5/20/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					6/3/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					6/17/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					7/1/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					7/15/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					7/29/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					8/12/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					8/26/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					9/9/2022	\$7,115.38	Salary	Vice President, Human Resources
Tara Givens	Address On File					9/23/2022	\$7,115.38	Salary	Vice President, Human Resources

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 7

Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

Case Title	Case number	Nature of case	Court name	Court address 1	Court address 2	Court City	Court State	Court Zip	Status of case (e.g. Pending, On appeal, Concluded)
Adrian L Vickers	1245-WC-21-0000072	Public Liability Claim							Pending
Alabama Department of Revenue		Sales / Use Tax Audit	Alabama Department of Revenue	PO Box 154		Montgomery	AL	36135	Pending
Alford, Christopher v. Icahn Automotive Group LLC, et al.	1-2-0001-2544	Wage and Hour	American Arbitration Association	2200 Century Pkwy NE	Suite 300	Atlanta	GA	30345	Pending
Alusine Dumbuya	1245-WC-19-0001274	Public Liability Claim							Pending
Ana M Rodriguez	1245-WC-20-0000815	Public Liability Claim							Pending
Ana Rodriguez	1245-WC-17-0500327	Public Liability Claim							Pending
Anthony Gagliardi	1245-WC-19-0000553	Public Liability Claim							Concluded
Arianna Hernandez	1245-WC-18-0000542	Public Liability Claim							Concluded
Arianna Hernandez	1245-WC-21-0001156	Public Liability Claim							Pending
Bosco F Aranda	1245-WC-21-0000967	Public Liability Claim							Concluded
Brandon E Martinez	1245-WC-22-0300747	Public Liability Claim							Pending
Brian Johnson	1245-WC-21-0000574	Public Liability Claim							Concluded
BRUCE BENSON	1245-GL-19-0500644-001	Public Liability Claim							Pending
Calvo, Luis v. Icahn Automotive Group LLC, et al.	01-22-0002-5282	Wage and Hour	American Arbitration Association	2200 Century Pkwy NE	Suite 300	Atlanta	GA	30345	Pending
Carhard, Mark v. Icahn Enterprises, L. P., et al	10215949	Discrimination	New York State Division of Human Rights	259 Monroe Ave	Suite 308	Rochester	NY	14607	Concluded
Carlos Lozano	1245-WC-20-0000277	Public Liability Claim							Pending
Caroll Melendez	1245-AL-21-0300115-002	Public Liability Claim							Pending
Charles Straley	1245-WC-19-0000879	Public Liability Claim							Concluded
Childs, Frank	410-2020-05699	Racial Discrimination and Retaliation	EEOC	131 M Street NE		Washington	DC	20507	Concluded
Coleman, Chante	520-2022-05797	Discrimination and Retaliation	EEOC	131 M Street NE		Washington	DC	20507	Pending
Coleman, Chante v. IEH Auto Parts LLC	10218066	Discrimination and Retaliation	New York State Division of Human Rights	7-11 South Broadway	Suit 314	White Plains	NY	10601	Concluded
Connecticut Department of Revenue		Sales / Use Tax Audit	Connecticut Department of Revenue	450 Columbus Blvd		Hartford	CT	06103	Pending
Connecticut Department of Revenue		Sales / Use Tax Audit	Connecticut Department of Revenue	450 Columbus Blvd		Hartford	CT	06103	Pending
Daniel Dimarzio	1245-WC-19-0000249	Public Liability Claim							Concluded
Daniel R Bozarth	1245-WC-22-0300104	Public Liability Claim							Pending
Daniel S Escobar-Gonzalez	1245-AL-20-0500147-002	Public Liability Claim							Pending
Daniel S Escobar-Gonzalez	1245-AL-20-0500147-003	Public Liability Claim							Pending
Danielle K Foster	1245-WC-20-0000940	Public Liability Claim							Pending
Darrell Martin	1245-WC-21-0000785	Public Liability Claim							Concluded
David Schutzman	1245-WC-21-0000500	Public Liability Claim							Concluded
David Schutzman	1245-WC-18-0000706	Public Liability Claim							Pending
David V Esculano	1245-AL-20-0500043-003	Public Liability Claim							Concluded
Dawn M Vaughn	1245-WC-21-0000889	Public Liability Claim							Pending
DELMA QUINONES	1245-AL-20-0500324-003	Public Liability Claim							Pending
DELMARIS CARRION	1245-AL-20-0500324-004	Public Liability Claim							Pending
Derek Grenga	1245-WC-21-0001182	Public Liability Claim							Concluded
DIETER HUSSAR	1245-WC-17-0500335	Public Liability Claim							Concluded
Edward McCormack	1245-WC-21-0001381	Public Liability Claim							Concluded
Edward Pruski	1245-WC-18-0001520	Public Liability Claim							Concluded
Edwin McCrary	1245-AL-20-0500065-003	Public Liability Claim							Pending
ELBA ROSARIO	1245-AL-16-0500202-004	Public Liability Claim							Concluded
Emad Delfalla	1245-WC-20-0001065	Public Liability Claim							Concluded
Felicia Crawford	1245-AL-20-0500355-005	Public Liability Claim							Pending

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 7

Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

Case Title	Case number	Nature of case	Court name	Court address 1	Court address 2	Court City	Court State	Court Zip	Status of case (e.g. Pending, On appeal, Concluded)
Florida Department of Revenue		Sales / Use Tax Audit 06/01/2015 - 05/31/2018	Florida Department of Revenue	5050 West Tennessee Street		Tallahassee	FL	32399	Concluded
Frank J Stasiowski	1245-WC-19-0000169	Public Liability Claim							Concluded
Gary Lebaron	1245-WC-22-0000264	Public Liability Claim							Pending
Gary Mathis	1245-AL-18-0500172-002	Public Liability Claim							Pending
George L Benjamin	1245-WC-21-0000832	Public Liability Claim							Concluded
Geraldine Frazier	1245-AL-17-0500219-006	Public Liability Claim							Concluded
IEH Auto Parts LLC v. Brian Polmanteer, et al.	E2021-0840CV	Insurance Recovery	State of New York, Supreme Court: County of Steuben	3 E Pulteney Square		Bath	NY	14810	Pending
IEH Auto Parts LLC v. Motive Industries LLC	1117890	Collections	Superior Court	1061 Main Street		Bridgeport	CT	06604	Pending
IEH Auto Parts LLC v. Yanessa Inc. d/b/a Solutions Automotive and Lease Corporation of America	471-03080-2021	Breach of Contract	District Court of Collin County, TX	2100 Bloomdale Rd		McKinney	TX	75071	Pending
Iraida Milian	1245-WC-21-0000703	Public Liability Claim							Pending
James Sutter	1245-WC-22-0000237	Public Liability Claim							Concluded
Jasmine Kemp	1245-AL-19-0500312-003	Public Liability Claim							Pending
JEFF COLLETT	1245-WC-19-0000852	Public Liability Claim							Pending
Jessica Smith	1245-AL-19-0500093-003	Public Liability Claim							Concluded
Joan Wallace	1245-AL-20-0500347-003	Public Liability Claim							Concluded
Johanna Hernandez de Abre	1245-WC-20-0001077	Public Liability Claim							Pending
John Curtis	1245-WC-17-0500351	Public Liability Claim							Concluded
John I Bonvicino	1245-WC-20-0000029	Public Liability Claim							Concluded
Jose L Lorens	1245-AL-16-0500065-003	Public Liability Claim							Concluded
Joseph Blatchford	1245-WC-18-0001300	Public Liability Claim							Concluded
Justin Cole	1245-WC-22-0000337	Public Liability Claim							Concluded
Kayleigh Bodrato	1245-AL-19-0500573-003	Public Liability Claim							Concluded
Kenneth A Newell	1245-WC-21-0001215	Public Liability Claim							Pending
Kenyetta L Taylor	1245-WC-22-0000177	Public Liability Claim							Pending
Kingston Williams	1245-AL-17-0500219-007	Public Liability Claim							Concluded
Kristopher Giangreco	1245-WC-20-0000731	Public Liability Claim							Pending
Leandro Prieto	1245-AL-19-0500637-001	Public Liability Claim							Concluded
Linda M Hacker	1245-AL-21-0300009-002	Public Liability Claim							Concluded
Litza V Suren	1245-WC-21-0000316	Public Liability Claim							Pending
Luis Sanchez	1245-WC-19-0001419	Public Liability Claim							Pending
Mark Carhart	1245-WC-21-0000289	Public Liability Claim							Pending
Mark E Seepersad	1245-WC-21-0001387	Public Liability Claim							Concluded
MARK L ZOCCO	1245-AL-20-0500304-002	Public Liability Claim							Pending
Marvin J Coon	1245-WC-21-0000664	Public Liability Claim							Concluded
Massachusetts Department of Revenue		Sales / Use Tax Audit 12/1/2017 - 3/31/2020	Massachusetts Department of Revenue	PO Box 7003		Boston	MA	02204	Pending
MELISSA BARONE	1245-AL-19-0500529-001	Public Liability Claim							Concluded
Michael G NICOSIA	1245-WC-21-0001141	Public Liability Claim							Pending
Mohamed Ali	1245-AL-22-0301101-001	Public Liability Claim							Pending
Mohamed Ali	1245-AL-22-0301101-002	Public Liability Claim							Pending
Moustafa A Eldakkak	1245-WC-20-0000589	Public Liability Claim							Concluded
Nicholas Liguori	1245-WC-20-0000250	Public Liability Claim							Concluded
Nyler Shields	1245-AL-21-0300006-002	Public Liability Claim							Pending
Olaya Goodman	1245-AL-18-0500061-003	Public Liability Claim							Pending
Paul Leontidis	1245-AL-22-0300351-001	Public Liability Claim							Concluded
PAUL LEONTIDIS	1245-GL-22-0300907-001	Public Liability Claim							Concluded
PEDRO RIVERA	1245-WC-17-0500358	Public Liability Claim							Concluded
Pennsylvania Department of Revenue		Sales / Use Tax Audit 01/01/16 - 12/31/21	Pennsylvania Department of Revenue	11 Parkway Center	Ste 150	Pittsburgh	PA	15220	Pending

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 7

Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

Case Title	Case number	Nature of case	Court name	Court address 1	Court address 2	Court City	Court State	Court Zip	Status of case (e.g. Pending, On appeal, Concluded)
Ramon Colon-Rodriguez	1245-WC-21-0001289	Public Liability Claim							Pending
Ramon Rodriguez Colon	1245-WC-18-0000697	Public Liability Claim							Pending
RAYMOND RIVERA	1245-WC-21-0001255	Public Liability Claim							Pending
Ricardo Valois	1245-WC-21-0000381	Public Liability Claim							Pending
Richard R Wojcik	1245-WC-22-0300357	Public Liability Claim							Pending
ROBERT A DAVIS	1245-WC-21-0000693	Public Liability Claim							Concluded
Robert Anzalone	1245-WC-22-0000343	Public Liability Claim							Pending
Robert Bewley	1245-WC-20-0000155	Public Liability Claim							Concluded
Robert Delsonno	1245-WC-19-0000067	Public Liability Claim							Concluded
Robin Johnson	1245-AL-20-0500355-003	Public Liability Claim							Pending
Robin M Hagy	1245-WC-21-0001200	Public Liability Claim							Pending
Rodriguez, Angel v. Icahn Automotive Group LLC, et al.	01-22-0003-1321	Wage and Hour	American Arbitration Association	2200 Century Pkwy NE	Suite 300	Atlanta	GA	30345	Pending
Rodriguez, Erasmo v. Icahn Automotive Group LLC		Wage and Hour	American Arbitration Association	2200 Century Pkwy NE	Suite 300	Atlanta	GA	30345	Pending
Ronald Marsden	1245-WC-22-0300306	Public Liability Claim							Pending
Rosalba Lazo	1245-WC-17-0500305	Public Liability Claim							Concluded
Rosendo Diaz	1245-WC-21-0000698	Public Liability Claim							Concluded
Rosendo Diaz	1245-WC-19-0000303	Public Liability Claim							Pending
Rubyann Lewis	1245-AL-21-0500131-003	Public Liability Claim							Concluded
Russell Kivler	1245-WC-22-0300809	Public Liability Claim							Pending
Ryan Magagnin	1245-WC-21-0000095	Public Liability Claim							Concluded
Sharon F Garland	1245-WC-19-0001687	Public Liability Claim							Concluded
Sharray L Turner	1245-WC-20-0001469	Public Liability Claim							Pending
SHEILA CRUZ	1245-AL-20-0500283-002	Public Liability Claim							Pending
STANLEY HOWELL	1245-GL-21-0300097-001	Public Liability Claim							Concluded
Stephanie H Brody	1245-WC-19-0001609	Public Liability Claim							Concluded
Stephen C Collins	1245-WC-21-0001051	Public Liability Claim							Pending
Susan Shytle	1245-WC-18-0001259	Public Liability Claim							Concluded
Tamayo, Pearl	410-2022-07441	Discrimination and Retaliation	EEOC	131 M Street NE		Washington	DC	20507	Pending
Tammy R Allensworth	1245-WC-20-0001072	Public Liability Claim							Pending
Timothy Leary	1245-WC-20-0000396	Public Liability Claim							Concluded
Tina Wilson	1245-AL-18-0500057-002	Public Liability Claim							Pending
Tola, Vito v. Icahn Enterprises L. P.	10216698	Discrimination	New York State Division of Human Rights	50 Clinton St.	Suite 301	Hempstead	NY	11550	Concluded
Toro, Catherine v. IEH Auto Parts LLC, et al.	01-21-0004-5941	Sexual Harassment and Retaliation	American Arbitration Association	4 Coolidge Street		Larchmont	NY	10538	Pending
Victor J Rodriguez	1245-WC-20-0001249	Public Liability Claim							Pending
Watt, Atal, et al. v. Icahn Automotive Group LLC et al.		Wage and Hour	American Arbitration Association	2200 Century Pkwy NE	Suite 300	Atlanta	GA	30345	Pending
WILLIE L MORRIS	1245-WC-21-0001256	Public Liability Claim							Concluded
Yolanda Alvarez	1245-WC-21-0300270	Public Liability Claim							Pending

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 10

Certain Losses

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Date of loss	Value of property
2015 Toyota Tacoma	\$6,702.24	1/8/2021	\$7,847.89
2017 Nissan Nv200	\$900.34	1/14/2021	\$900.34
2012 Ford Fusion	\$994.53	1/15/2021	\$5,374.75
2017 Hyundai Elantra	\$1,853.02	1/18/2021	\$1,898.02
2016 Hyundai Elantra	\$6,669.11	1/21/2021	\$8,072.21
2017 Ford Transit Connect	\$8,542.79	1/25/2021	\$8,954.71
2017 Nissan Versa Note	\$2,688.36	2/8/2021	\$3,398.64
2014 Ford Fiesta	\$3,257.09	2/10/2021	\$4,485.23
2012 Toyota Tacoma	\$4,647.27	3/11/2021	\$7,134.58
2016 Ford Transit Connect	\$9,012.98	3/23/2021	\$9,012.98
2016 Chevrolet Sonic	\$860.03	3/24/2021	\$1,055.16
2015 Toyota Yaris	\$4,635.52	3/31/2021	\$5,425.62
2012 Toyota Tacoma	\$5,631.00	4/1/2021	\$6,830.00
2017 Nissan Nv200	\$6,561.15	4/8/2021	\$10,329.88
2012 Chevrolet Malibu	\$2,555.96	4/16/2021	\$2,555.96
2012 Toyota Tacoma	\$3,201.39	4/23/2021	\$3,564.68
2016 Nissan Versa Note	\$3,269.06	4/29/2021	\$3,938.35
2016 Hyundai Elantra	\$8,320.00	5/3/2021	\$8,320.00
2017 Nissan Nv200	\$9,027.50	5/12/2021	\$9,027.50
2017 Nissan Nv200	\$3,146.89	6/8/2021	\$3,197.18
2017 Nissan Nv200	\$419.33	6/11/2021	\$914.28
2015 Chevrolet City Express	\$15,397.38	6/11/2021	\$15,397.38
2013 Toyota Tacoma	\$2,133.30	6/16/2021	\$2,133.30
2015 Chevrolet City Express	\$4,084.62	6/16/2021	\$4,084.62
2017 Nissan Nv200	\$2,339.08	6/25/2021	\$3,342.40
2017 Nissan Nv200	\$3,705.77	7/16/2021	\$4,365.92
2015 Ford Transit Connect	\$3,326.67	7/20/2021	\$4,316.11
2017 Nissan Nv200	\$10,000.00	7/20/2021	\$13,513.08
2012 Toyota Tacoma	\$4,241.52	7/29/2021	\$6,922.59
2015 Kia Forte	\$7,750.00	8/20/2021	\$8,585.00
2017 Nissan Nv200	\$10,000.00	8/23/2021	\$14,556.85
2012 Toyota Tacoma	\$231.44	8/31/2021	\$377.23
2017 Nissan Nv200	\$10,000.00	9/10/2021	\$20,402.50

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 10

Certain Losses

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Date of loss	Value of property
2016 Nissan Versa Note	\$2,477.79	9/15/2021	\$2,920.63
2017 Nissan Nv200	\$14,407.50	9/16/2021	\$14,452.50
2012 Hyundai Elantra	\$2,334.08	9/23/2021	\$2,781.90
2011 Toyota Tacoma	\$1,258.94	9/27/2021	\$1,855.83
2017 Nissan Nv2500hd	\$3,010.07	9/29/2021	\$4,098.58
2017 Nissan Nv200	\$5,000.00	9/29/2021	\$18,255.50
2015 Chevrolet City Express	\$3,619.98	10/13/2021	\$5,151.97
2016 Nissan Versa Note	\$2,926.01	10/18/2021	\$3,003.64
2015 Chevrolet City Express	\$5,511.95	10/27/2021	\$5,511.95
2017 Nissan Titan Xd	\$6,445.85	10/28/2021	\$6,445.85
2016 Ford Transit Connect	\$16,322.50	10/29/2021	\$18,333.00
2014 Toyota Tacoma	\$4,176.58	11/5/2021	\$7,882.59
2018 Ford Fiesta	\$3,677.33	11/20/2021	\$3,677.33
2011 Chevrolet Equinox	\$1,247.45	11/23/2021	\$1,332.92
2015 Kia Optima	\$5,682.75	11/27/2021	\$8,338.25
2014 Toyota Tacoma	\$5,992.06	12/7/2021	\$10,012.46
2017 Nissan Nv1500	\$2,855.27	12/8/2021	\$2,900.27
2012 Chevrolet Colorado	\$4,658.99	12/21/2021	\$6,883.77
2014 Ford Econoline	\$4,333.72	1/10/2022	\$5,655.24
2011 Nissan Versa	\$2,341.47	1/27/2022	\$4,826.47
2012 Toyota Tacoma	\$11,421.49	2/2/2022	\$11,466.49
2015 Ford Transit Connect	\$7,638.36	2/7/2022	\$9,327.95
2016 Ford Transit Connect	\$16,398.00	2/14/2022	\$17,833.00
2012 Toyota Tacoma	\$4,681.36	3/3/2022	\$6,130.25
2017 Kia Forte	\$7,050.00	3/22/2022	\$7,516.82
2015 Ford Focus	\$11,315.22	3/25/2022	\$12,444.12
2015 Ford Focus	\$2,357.93	5/6/2022	\$3,190.07
2017 Ram 1500	\$1,361.31	5/23/2022	\$1,951.07
2015 Chevrolet City Express	\$8,333.25	7/7/2022	\$10,460.75
2015 Ford Fiesta	\$8,750.00	7/12/2022	\$11,222.34
2015 Ford Transit Connect	\$7,490.21	7/21/2022	\$8,064.87
Bainbridge NY Store - Fire Damage	\$0.00	9/5/2022	\$1,242,186.86

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 10

Certain Losses

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Date of loss	Value of property
Bainbridge NY Store - Fire Damage	\$0.00	9/5/2022	\$580,000.00
Mesquite TX - Broken pipe flooding	\$0.00	9/17/2022	\$23,532.09
Various stores in Florida with damage by Hurricane Ian	\$0.00	9/28/2022	\$40,285.00

In re: IEH Auto Parts LLC
Case No. 23-90057
Attachment 11
Payments related to bankruptcy

Who was paid or who received the transfer?	Address 1	Address 2	City	State	Zip	Email or website address	Dates	Total amount or value
GREENBERG TRAUIG	3333 PIEDMONT RD, NE	TERMINUS 200, SUITE 2500	ATLANTA	GA	30305	www.gtlaw.com/en	12/30/2022	\$250,000.00
GREENBERG TRAUIG	3333 PIEDMONT RD, NE	TERMINUS 200, SUITE 2500	ATLANTA	GA	30305	www.gtlaw.com/en	1/4/2023	\$500,000.00
JACKSON WALKER LLP	232 ROSS AVE	SUITE 600	DALLAS	TX	75201	www.jw.com	1/26/2023	\$774,332.00
JACKSON WALKER LLP	232 ROSS AVE	SUITE 600	DALLAS	TX	75201	www.jw.com	1/27/2023	\$2,000,000.00
KURTZMAN CARSON CONSULTANTS LLC	1290 Avenue of the Americas	9th Floor	New York	NY	10104	www.kccllc.com	1/12/2023	\$65,000.00
KURTZMAN CARSON CONSULTANTS LLC	1290 Avenue of the Americas	9th Floor	New York	NY	10104	www.kccllc.com	1/25/2023	\$25,000.00
LINCOLN PARTNERS ADVISORS LLC	110 North Wacker Drive	51st Floor	Chicago	IL	60606	www.lincolninternational.com	1/6/2023	\$125,000.00
LINCOLN PARTNERS ADVISORS LLC	110 North Wacker Drive	51st Floor	Chicago	IL	60606	www.lincolninternational.com	1/27/2023	\$126,132.13
LINCOLN PARTNERS ADVISORS LLC	110 North Wacker Drive	51st Floor	Chicago	IL	60606	www.lincolninternational.com	1/31/2023	\$125,000.00
LINCOLN PARTNERS ADVISORS LLC	110 North Wacker Drive	51st Floor	Chicago	IL	60606	www.lincolninternational.com	1/31/2023	\$125,000.00
M-III ADVISORY PARTNERS LP	130 WEST 42ND STREET		NEW YORK	NY	10036		1/31/2023	\$140,000.00
PORTAGE POINT PARTNERS	300 North Lasalle	Suite 1420	Chicago	IL	60654	portagepointpartners.com	1/12/2023	\$115,000.00
PORTAGE POINT PARTNERS	300 North Lasalle	Suite 1420	Chicago	IL	60654	portagepointpartners.com	1/23/2023	\$150,000.00
PORTAGE POINT PARTNERS	300 North Lasalle	Suite 1420	Chicago	IL	60654	portagepointpartners.com	1/24/2023	\$150,000.00
PORTAGE POINT PARTNERS	300 North Lasalle	Suite 1420	Chicago	IL	60654	portagepointpartners.com	1/26/2023	\$150,000.00
PORTAGE POINT PARTNERS	300 North Lasalle	Suite 1420	Chicago	IL	60654	portagepointpartners.com	1/26/2023	\$150,000.00
PORTAGE POINT PARTNERS	300 North Lasalle	Suite 1420	Chicago	IL	60654	portagepointpartners.com	1/26/2023	\$150,000.00
PORTAGE POINT PARTNERS	300 North Lasalle	Suite 1420	Chicago	IL	60654	portagepointpartners.com	1/26/2023	\$1,000,000.00

In re: IEH Auto Parts LLC

Case No. 23*90057

Attachment 14

Previous addresses

Address 1	City	State	Zip	Occupancy From	Occupancy End
10 N WHITEHORSE PIKE	STRATFORD	NJ	08084		5/23/2021
1000 NEW BRITAIN AVE	WEST HARTFORD	CT	06110		7/12/2021
1008 CENTRAL AVE	ALBANY	NY	12205	5/4/1996	7/11/2020
10124 N FLORIDA AVE	TAMPA	FL	33612	2/20/1991	9/6/2021
1014 D INDUSTRIAL PARK DR	CLINTON	MS	39056		9/23/2022
10200 BROAD CHANNEL RD	MIAMI	FL	33157	1/30/1993	9/6/2021
10275 NORTH FWY	HOUSTON	TX	77037		5/23/2021
1029 E ALTAMONTE DR	ALTAMONTE SPRINGS	FL	32701		7/12/2021
1050 SW BASELINE SUITE C4	HILLSBORO	OR	97123		8/17/2020
1052 STELTON RD	PISCATAWAY	NJ	08854	9/27/1997	9/6/2021
1079 WEST FOND DU LAC STR	RIPON	WI	54971		8/7/2020
108 Townpark Drive	Kennesaw	GA	30144		2/2020
1105 DUNN AVE	JACKSONVILLE	FL	32218		7/12/2021
1113 SCRANTON-CARBON HWY	SCRANTON	PA	18508		7/12/2021
1120 W PATRICK ST	FREDERICK	MD	21703	5/9/1987	9/6/2021
114 E. BLACK HORSE PIKE	AUDUBON	NJ	08106		5/23/2021
1155 Roberts Blvd, Suite 175	Kennesaw	GA	30144		2019
1164 PULASKI HWY	BEAR	DE	19701		5/23/2021
1177 BOSTON RD	SPRINGFIELD	MA	01119		7/12/2021
1203 E LOHMAN AVE	LAS CRUCES	NM	88001		5/23/2021
121 COLLEGE SQ	NEWARK	DE	19711	11/3/1986	9/1/2021
121 COLLEGE SQ	NEWARK	DE	19711	11/3/1986	5/14/2021
1212 N COLLINS ST	ARLINGTON	TX	76011		5/23/2021
1221 US HWY 22	LEBANON	NJ	08833		6/30/2021
12251 W SUNRISE BLVD	PLANTATION	FL	33323		5/23/2021
1230 N MILITARY HWY	NORFOLK	VA	23502		7/12/2021
1246 N MAIN ST	PROVIDENCE	RI	02904	1/21/1997	9/6/2021
13200 WARWICK BLVD	NEWPORT NEWS	VA	23602		5/23/2021
1321 MORSE RD	COLUMBUS	OH	43229		5/23/2021
13344 LAUREL BOWIE RD	LAUREL	MD	20708	4/23/1985	9/6/2021
1335 RTE-1 SOUTH	NORTH BRUNSWICK	NJ	08902	9/13/1999	9/6/2021
137 S BROAD ST	WOODBURY	NJ	08096	2/1/1957	9/6/2021
1400 N DUPONT PKY	NEW CASTLE	DE	19720	9/22/1983	9/6/2021
1440 ROUTE 46 EAST	PARSIPPANY	NJ	07054	4/9/1999	9/6/2021

In re: IEH Auto Parts LLC

Case No. 23*90057

Attachment 14

Previous addresses

Address 1	City	State	Zip	Occupancy From	Occupancy End
145 BOSTON POST RD	ORANGE	CT	06477		7/12/2021
1490 U S HWY 70 W	GARNER	NC	27529		5/23/2021
15 E OLD COUNTRY RD	HICKSVILLE	NY	11801	2/2/1996	9/6/2021
1509 EASTON RD	WILLOW GROVE	PA	19090	1/29/1994	9/6/2021
1531 COBB PARKWAY S	MARIETTA	GA	30060	2/9/2020	7/11/2020
1539 NW LEARY WAY	SEATTLE	WA	98107		10/31/2020
15625 N DALE MABRY HWY	TAMPA	FL	33618		7/12/2021
16 FOND DU LAC ST	WAUPUN	WI	53963		8/7/2020
1608 HIGHWAY 35	OAKHURST	NJ	07755		5/14/2021
1620 S 92ND PLACE BLDG K	SEATTLE	WA	98108		8/17/2020
1625 NE SANDY BLVD UNIT B	PORTLAND	OR	97232		10/21/2020
1628 N SALISBURY BLVD	SALISBURY	MD	21801	11/25/1997	9/6/2021
1700 FRUITVILLE PIKE	LANCASTER	PA	17601		7/12/2021
1701 PIKE ST	AUBURN	WA	98001		2021
1701 PIKE STREET	AUBURN	WA	98001		10/21/2020
1739-41 E JOPPA RD	BALTIMORE	MD	21234		5/23/2021
1747 W BRANDON BLVD	BRANDON	FL	33511		5/23/2021
1795 CENTRAL AVE	ALBANY	NY	12205	11/20/1993	7/11/2020
1848-1850 REVERE BCH PKW	EVERETT	MA	02149	11/1/1999	9/6/2021
1901 MACARTHUR RD	WHITEHALL	PA	18052	2/1/1971	9/6/2021
1924 SKIBO RD	FAYETTEVILLE	NC	28314		7/12/2021
200 S AMERICAS AVE	EL PASO	TX	79907		5/23/2021
2000 E. SEMORAN BLVD	APOPKA	FL	32703	9/3/1997	9/6/2021
2001 S PLEASANT VALLEY RD	WINCHESTER	VA	22601	9/13/1997	9/6/2021
20229 RT 19	CRANBERRY TOWNSHIP	PA	16066	4/12/1997	11/14/2022
2035 S W COLLEGE RD	OCALA	FL	34471		5/23/2021
204 BLANDING BLVD	ORANGE PK	FL	32073	11/29/1989	9/6/2021
2040 W 3500 SOUTH ST	W VALLEY CITY	UT	84119	5/8/1990	7/3/2020
20411 NORTHERN BLVD	BAYSIDE	NY	11361	12/13/2012	9/6/2021
205 SPENCER ST	MANCHESTER	CT	06040	5/7/1996	9/6/2021
2064 W INDIANTOWN RD	JUPITER	FL	33458	8/31/1997	9/6/2021
2100 UNIVERSITY DR	CORAL SPRINGS	FL	33071		5/23/2021
211 NW 82ND AVE	MIAMI	FL	33126		5/23/2021
212 W. EXPRESSWAY 83	WESLACO	TX	78596		5/23/2021

In re: IEH Auto Parts LLC

Case No. 23*90057

Attachment 14

Previous addresses

Address 1	City	State	Zip	Occupancy From	Occupancy End
2121 SAGAMORE PARKWAY S	LAFAYETTE	IN	47905	11/18/1998	9/1/2021
214 E. DEKALB PIKE	KING OF PRUSSIA	PA	19406	8/1/2015	9/6/2021
215 BOARDMAN POLAND RD	BOARDMAN	OH	44512	13-Jan-95	12/23/2021
216 HIGHLAND AVE	SEEKONK	MA	02771		5/23/2021
220 N POTTSTOWN PIKE	EXTON	PA	19341	12/7/1991	9/6/2021
2203 COMMERCE RD	FOREST HILL	MD	20150		2/25/2021
2203 COMMERCE RD	FOREST HILL	MD	20150		4/30/2020
222 EAST MAIN ST #300	COLLEGEVILLE	PA	19426	4/17/2013	9/6/2021
222 S WESTEND BLVD	QUAKERTOWN	PA	18951	6/25/1987	9/6/2021
2268 E COLLEGE AVE	STATE COLLEGE	PA	16801		6/23/2021
2300 NE 65TH AVE SUITE B	VANCOUVER	WA	98661		8/17/2020
2301 DIXWELL AVE	HAMDEN	CT	06514		7/12/2021
2301 S W 8TH ST	MIAMI	FL	33135		5/7/2021
2303 CORTEZ ROAD W	BRADENTON	FL	34207		5/23/2021
232 HIGHLAND AVE	SALEM	MA	01970		5/23/2021
2321 W EXPRESSWAY 83	HARLINGEN	TX	78552		5/23/2021
2336 BOCA CHICA BLVD	BROWNSVILLE	TX	78521		5/23/2021
2380 S UNIVERSITY DR	DAVIE	FL	33324	1/27/1993	9/6/2021
2384 PLANK RD	FREDERICKSBURG	VA	22401		7/12/2021
2399 PIEDMONT RD	ATLANTA	GA	30324	2/9/2020	7/11/2020
240 COPANS RD	POMPANO BEACH	FL	33064		5/23/2021
2455 DECKER BLVD	COLUMBIA	SC	29206		5/23/2021
2491 ARAMINGO AVE	PHILADELPHIA	PA	19125	2/22/1989	9/6/2021
2514 N CHERRY RD	ROCK HILL	SC	29732		5/23/2021
2525 RT 22 WEST	UNION	NJ	07083		5/23/2021
2570 AIRLINE BLVD	PORTSMOUTH	VA	23701		7/12/2021
260-310 RTE-73 NORTH	BERLIN	NJ	08009	5/3/1997	11/14/2022
2721 STIRLING RD	FORT LAUDERDALE	FL	33312	12/21/1996	9/6/2021
274 AMHERST ST	NASHUA	NH	03063		7/12/2021
2920 ROBERTS AVE SUTE 10	PHILADELPHIA	PA	19129	6/14/2017	7/3/2020
2920 ROBERTS AVE SUTE 10	PHILADELPHIA	PA	19129	6/14/2017	9/6/2021
295 NE 167TH STREET	MIAMI	FL	33162	8/15/1993	9/6/2021
3028 E FRANKLIN BLVD	GASTONIA	NC	28056	12/13/1989	7/3/2020
305 CENTER ST	AUBURN	ME	04210	7/11/1998	9/6/2021

In re: IEH Auto Parts LLC

Case No. 23*90057

Attachment 14

Previous addresses

Address 1	City	State	Zip	Occupancy From	Occupancy End
3111 W Alleghany Avenue	Philadelphia	PA	19132		Q4/2022
3120 S CRATER RD	PETERSBURG	VA	23805		7/12/2021
314 HADDONFIELD RD	CHERRY HILL	NJ	08002	8/1/1961	9/6/2021
3160 W. SUSAN DRIVE	BLOOMINGTON	IN	47404		7/12/2021
3169 NORTHLAKE BLVD	PALM BEACH GARDENS	FL	33403	1/29/1996	9/6/2021
31750 SR 20	OAK HARBOR	WA	98277		8/17/2020
3207 ROBERT KIRKWOOD HWY	WILMINGTON	DE	19808	10/1/1960	9/6/2021
321 HUTTON LANE	VIRGINIA BEACH	VA	23454	10/29/1997	5/23/2021
323 W LANDIS AVE	VINELAND	NJ	08360	8/1/1968	9/6/2021
3325 124TH AV N.W.	COON RAPIDS	MN	55433	12/1/2019	7/11/2020
3475 WILLIAM PENN HWY	PITTSBURGH	PA	15235		7/12/2021
3505 BRUNSWICK PIKE	PRINCETON	NJ	08540	1/29/1994	9/6/2021
3700 EDMONT AVE	BROOKHAVEN	PA	19015	4/8/1988	9/6/2021
3720 CAPITAL BLVD	RALEIGH	NC	27604		7/12/2021
375 QUAKER LANE	WEST WARWICK	RI	02893		7/12/2021
3766 MCKINLEY PKWY	BLASDELL	NY	14219	11/18/1992	5/24/2020
3933 W. HILLSBOROUGH AVE	TAMPA	FL	33614		5/23/2021
3946 US ROUTE 1 NORTH	MONMOUTH JUNCTION	NJ	8852	1/1/2015	3/9/2020
3965 LAWRENCEVILLE HWY NW	LILBURN	GA	30047	2/9/2020	7/11/2020
403A BALTIMORE PIKE	BEL AIR	MD	21014	9/4/1993	11/14/2022
4141 RANCHO DR	LAS VEGAS	NV	89130	6/23/1997	7/11/2020
418 2ND AVE	MT. VERNON	WA	98273		8/17/2020
4204 RTE 9 S	HOWELL	NJ	07731	10/29/1986	9/6/2021
4240 RIVERDALE RD	OGDEN	UT	84405	6/2/1990	7/3/2020
425 SUNRISE HWY	PATCHOGUE	NY	11772	1/30/1998	9/6/2021
427 E. MAIN	PUYALLUP	WA	98372		8/17/2020
44 BERLIN TURNPIKE	BERLIN	CT	06037		7/12/2021
4405 U S HWY 98 N	LAKELAND	FL	33809		7/12/2021
450 WILKESBARRE TNSHP BLV	WILKES BARRE	PA	18702	1/6/1998	9/6/2021
4500 LAFAYETTE RD	INDIANAPOLIS	IN	46254		7/12/2021
4500 SAINT BARNABAS RD	MARLOW HGTS	MD	20748	7/12/1985	9/6/2021
4507 NINE MILE RD	RICHMOND	VA	23223		7/12/2021
4621 HARFORD RD	BALTIMORE	MD	21214	1/28/1998	9/6/2021
4728 WISTAR RD	RICHMOND	VA	23228		7/12/2021

In re: IEH Auto Parts LLC

Case No. 23*90057

Attachment 14

Previous addresses

Address 1	City	State	Zip	Occupancy From	Occupancy End
4751 MCKNIGHT RD	PITTSBURGH	PA	15237		7/12/2021
4797 S CLEVELAND AVE	FORT MYERS	FL	33907		7/12/2021
490 N.LEXINGTON-SPRINGMIL	MANSFIELD	OH	44906		7/12/2021
5 SR-17	HASBROUCK HEIGHTS	NJ	07604	6/24/2011	9/6/2021
50 DURGIN LANE	PORTSMOUTH	NH	03801	1/28/1998	9/6/2021
5055 LIBRARY RD	BETHEL PARK	PA	15102		7/12/2021
513 BOSTON AVE	BRIDGEPORT	CT	06610	6/13/1998	9/6/2021
513 NEW LEICESTER HWY	ASHEVILLE	NC	28806	7/11/2016	5/14/2020
5170 NESCONSET HIGHWAY	PORT JEFFERSON STATION	NY	11776	1/19/1998	9/6/2021
518 OLD POST RD	EDISON	NJ	08817		5/23/2021
5221 SALEM AVE	TROTWOOD	OH	45426		5/23/2021
5241 ROUTE 42	TURNERSVILLE	NJ	08012	12/3/1986	9/6/2021
5303 TELEPHONE ROAD	HOUSTON	TX	77087		5/14/2021
5380 COVINGTON HWY	DECATUR	GA	30035	2/9/2020	7/11/2020
5555 YOUNGSTOWN WARREN RD	NILES	OH	44446	1/4/1995	9/6/2021
570-580 PROVIDENCE HWY	DEDHAM	MA	02026		7/12/2021
575 STATE ROUTE 18	E BRUNSWICK	NJ	08816	1/10/1995	11/14/2022
601 SUNRISE BLVD	FT LAUDERDALE	FL	33304		5/23/2021
609 S 10TH ST	MCALLEN	TX	78501		5/23/2021
6100 CARLISLE PIKE	MECHANICSBURG	PA	17050		7/12/2021
620 NE KELLY AVE	GRESHAM	OR	98661		8/17/2020
6200 STENTON AVE	PHILADELPHIA	PA	19138	10/24/1988	9/6/2021
6240 RIVERS AVE	N CHARLESTON	SC	29406	7/31/1989	7/3/2020
6300 MIDLOTHIAN TURNPIKE	RICHMOND	VA	23225		7/12/2021
6333 MARLBORO PIKE	FORESTVILLE	MD	20747	2/1/1990	9/6/2021
6410 FRANKFORD AVE UNIT 6	PHILADELPHIA	PA	19135	11/16/2018	9/6/2021
65 COURT ST	HACKENSACK	NJ	07601	4/17/1996	9/6/2021
6515 BALTIMORE NATIONAL P	BALTIMORE	MD	21228	1/1/2015	9/6/2021
6521 ROSWELL RD	ATLANTA	GA	30328	2/9/2020	7/11/2020
6581 STEUBENVILLE PIKE	CRAFTON	PA	15205		7/12/2021
6755 NORTH EAST LOOP 820	NORTH RICHLAND HILLS	TX	76180		5/23/2021
6825 ANNAPOLIS RD	LANDOVER HILLS	MD	20784	6/28/1997	9/6/2021
69 W. GERMANTOWN PIKE	NORRISTOWN	PA	19401		5/23/2021
6900 HWY 6 NORTH	HOUSTON	TX	77084		5/23/2021

In re: IEH Auto Parts LLC

Case No. 23*90057

Attachment 14

Previous addresses

Address 1	City	State	Zip	Occupancy From	Occupancy End
701 STATE RT. 440 SOUTH	JERSEY CITY	NJ	07304	10/4/1997	9/6/2021
7108 MARTIN WAY EAST	OLYMPIA	WA	98516		8/17/2020
711 E GAY ST	WEST CHESTER	PA	19380	10/1/1972	9/6/2021
711 E RIDGE RD	ROCHESTER	NY	14621	1/21/1997	7/11/2020
711 E. FIRST AVENUE	ROSELLE	NJ	07203	5/24/2013	9/6/2021
72 HAZLET AVE	HAZLET	NJ	07730	7/29/1987	9/6/2021
7305 W COMMERCIAL BLVD	TAMARAC	FL	33319	7/24/1997	9/6/2021
7465 N MESA ST	EL PASO	TX	79912		5/23/2021
7525 SOUTHWEST FWY	HOUSTON	TX	77074		5/23/2021
760 LORDSHIP BLVD	STRATFORD	CT	06615	01-Jan-15	2/28/2022
760 LORDSHIP BLVD.	STRATFORD	CT	06615		9/30/2022
7725 W NEWBERRY RD	GAINESVILLE	FL	32606	2/13/1992	9/6/2021
775 WEST RT 70	MARLTON	NJ	08053	12/7/1983	9/6/2021
7750 S ORANGE BLOSSOM TRL	ORLANDO	FL	32809		7/12/2021
7812 RICHMOND HIGHWAY	ALEXANDRIA	VA	22306	7/9/1996	9/6/2021
800 N MILITARY TRAIL	WEST PALM BEACH	FL	33415	11/1/1996	9/6/2021
8091 OSWEGO RD	LIVERPOOL	NY	13090	10/4/1997	7/11/2020
817 JAMES LEE RD	FT WALTON BEACH	FL	32547	3/20/2017	6/13/2020
820 EAST BALD EAGLE STREET	LOCK HAVEN	PA	17745		6/30/2021
8233 S. TACOMA WAY	LAKEWOOD	WA	98499		8/17/2020
827 NORTH BROAD STREET	PHILADELPHIA	PA	19123	9/15/2010	9/6/2021
8499 SPRINGBORO PIKE	MIAMISBURG	OH	45342		5/23/2021
85 RT. 44	RAYNHAM	MA	02767		7/12/2021
850 SUNRISE HWY	BALDWIN	NY	11510	5/7/1997	9/6/2021
860 S STATE ROAD 7	HOLLYWOOD	FL	33023		7/12/2021
8635 LIBERTY RD	RANDALLSTOWN	MD	21133	12/10/1973	9/6/2021
8702 ABERCORN ST	SAVANNAH	GA	31406	10/15/1990	7/3/2020
875 S WILLOW ST	MANCHESTER	NH	03103		7/12/2021
8980 E. 33RD STREET	INDIANAPOLIS	IN	46226		3/11/2022
8980 EAST 33RD STREET	INDIANAPOLIS	IN	46226	1/1/2015	2/28/2022
900 NW STATE AVE	CHEHALIS	WA	98532		8/17/2020
901 N WALES ROAD	NORTH WALES	PA	19454	9/9/1982	9/6/2021
909 NORTH LOOP W	HOUSTON	TX	77008		5/23/2021
919 LANE AVE S	JACKSONVILLE	FL	32205	9/14/1990	9/6/2021

In re: IEH Auto Parts LLC**Case No. 23*90057**

Attachment 14

Previous addresses

Address 1	City	State	Zip	Occupancy From	Occupancy End
9415 E INDEPENDENCE BLVD	MATTHEWS	NC	28105		5/23/2021
94-47 MERRICK BLVD	JAMAICA	NY	11433	2/1/1997	9/6/2021
950 HOOKS STREET	CLERMONT	FL	34711		7/12/2021
9605 SAN JOSE BLVD	JACKSONVILLE	FL	32257	12/9/1989	9/6/2021
988 NE STEPHENS	ROSEBURG	OR	97470		8/17/2020
9880 E ROOSEVELT BLVD	PHILADELPHIA	PA	19115	12/17/1987	9/6/2021
9909 PULASKI HWY	MIDDLE RIVER	MD	21220		5/23/2021
993 MIDDLE COUNTRY RD	LAKE GROVE	NY	11755	1/30/1993	9/6/2021

In re: Auto Plus Parts LLC

Case No. 23-90057

Attachment 25

Other businesses in which the debtor has or has had an interest

Business name	Address 1	Address 2	City	State	Zip	Nature of business	Employer Identification number	Dates business existed
AP Acquisition Company Clark LLC	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Auto Parts Sales	36-4874531	6/13/2017 to Present
AP Acquisition Company Gordon LLC	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Auto Parts Sales	37-1865666	7/17/2017 to Present
AP Acquisition Company Massachusetts LLC	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Auto Parts Sales	82-3717581	12/1/2017 to Present
AP Acquisition Company Missouri LLC	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Auto Parts Sales	82-2927840	9/13/2017 to Present
AP Acquisition Company New York LLC	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Auto Parts Sales	82-3727361	12/1/2017 to Present
AP Acquisition Company North Carolina LLC	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	No assets or activity	No FEIN	2/6/2018 to Present
AP Acquisition Company Washington LLC	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	No assets or activity	82-2942773	9/13/2017 to Present
Auto Plus Auto Sales LLC	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	No assets or activity	83-0546921	5/3/2018 to Present

In re: IEH Auto Parts LLC**Case No. 23-90057**

Attachment 26a

Books, records and financial statements - Accountants and bookkeepers

Name	Address 1	Address 2	City	State	Zip	Title	Dates of service
Andrew Talman	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Assistant Controller	5/16/2022 - Present
Ben Hudson	112 Townpark Drive NW	Suite 200	Kennesaw	GA	30144	Controller	10/5/2020 - 7/15/2022
James Williams	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Interim Controller	3/29/2022 - Present
Jennifer Moncrief	112 Townpark Drive NW	Suite 200	Kennesaw	GA	30144	Assistant Controller	3/5/2018 - 6/30/2022
Jon Davis	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Assistant Controller	11/8/2021 - 4/29/2022
Robert Copenhaver	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	VP, Controller	9/20/2021 - 4/1/2022
Sarah McLellan	112 Townpark Drive NW	Suite 200	Kennesaw	GA	30144	Assistant Controller	12/14/2020 - Present
Wes Fulbright	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Controller	7/18/2022 - Present

In re: IEH Auto Parts LLC**Case No. 23-90057**

Attachment 28

Current Partners, Officers, Directors and Shareholders

Name	Address 1	Address 2	City	State	Zip	Position and nature of any interest	% of interest, if any
IEH Auto Parts Holding LLC	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Managing Member	100%
Ken Buettner	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Chief Information Officer	0%
Mark Crinnion	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Corporate Counsel and Secretary	0%
Michael Neyrey	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Director / Chief Executive Officer	0%
Tara Givens	112 Townpark Drive NW	Suite 300	Kennesaw	GA	30144	Director / Vice President, Human Resources	0%

In re: IEH Auto Parts LLC

Case No. 23-90057

Attachment 29

Former Partners, Officers, Directors and Shareholders

Name	Address 1	City	State	Zip	Position and nature of any interest	Period during which position or interest was held
Chuck Rigby	Address on File				Senior Vice President, Merchandising and Marketing	06/17/2022 -01/27/2023
Chuck Rigby	Address on File				Vice President, Retail Marketing and Merchandising	11/18/2020 -06/17/2022
Denise Barton	Address on File				Chief Executive Officer and Chief Financial Officer	09/23/2021 -03/18/2022
Denise Barton	Address on File				Director	09/23/2021 -03/18/2022
Joe Ferrer	Address on File				Director	06/17/2022 -12/31/2022
Joe Ferrer	Address on File				President	09/23/2021 -12/31/2022
Mark Crinnion	Address on File				Corporate Counsel	05/18/2022 -10/06/2022
Matthew C. Flannery	Address on File				Chief Legal and Administrative Officer & Secretary	12/05/2019 -10/06/2022
Matthew C. Flannery	Address on File				Director	01/01/2021 -06/17/2022
Michael Nevin	Address on File				Compensation Committee Member	01/01/2021 -06/17/2022
Michael Nevin	Address on File				Director	01/01/2021 -06/17/2022
Michael Nevin	Address on File				Executive Committee Member	01/01/2021 -06/17/2022
Michael Neyrey	Address on File				Executive Vice President, Finance and Administration	06/17/2022 -12/31/2022
Mike Buzzard	Address on File				Vice President, Product Management and Commercial Marketing	09/23/2021 -04/01/2022
Robert Copenhaver	Address on File				Vice President, Finance and Controller	09/23/2021 -04/01/2022

**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)
)	
Debtors.	)	(Jointly Administered)
)	

**DECLARATION OF DISINTERESTEDNESS
OF HALL BOOTH SMITH, PC PURSUANT TO THE ORDER
AUTHORIZING THE RETENTION AND COMPENSATION OF CERTAIN
PROFESSIONALS UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

I, Jeffery Randolph Saxby, make this declaration (this “Declaration”) under penalty of perjury:

1. I am a Shareholder of Hall Booth Smith, PC, located at 191 Peachtree Street, NE, Suite 2900, Atlanta, Georgia 30303 (the “Company”).

2. IEH Auto Parts Holding LLC and certain of its affiliates, as debtors and debtors in possession (collectively, the “Debtors”), have requested that the Company provide legal services to the Debtors, namely IEH Auto Parts Holdings LLC, and the Company has consented to provide such services.

3. The Company may have performed services in the past, may currently perform services and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors’ chapter 11 cases. The Company does not perform services for any such person in connection with these chapter 11 cases or have any relationship

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.



with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates with respect to the matter on which the Company is proposed to be employed.

4. As part of its customary practice, the Company is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be employed by the Debtors, claimants, and parties in interest in these chapter 11 cases.

5. Neither I nor any principal, partner, director, officer of, or professional employed by, the Company has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principal and regular employees of the Company.

6. Neither I nor any principal, partner, director, officer of, or professional employed by, the Company, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates with respect to the matter(s) upon which this Company is to be employed.

7. The Debtors owe the Company 11,105.00 for prepetition services, the payment of which is subject to limitations contained in the United States Bankruptcy Code, 11 U.S.C. 101-1532.

8. I understand that the amount owed by any of the Debtors to the Company for prepetition services will be treated as a general unsecured claim, and, as such, the Company may file a proof of claim.

9. I further understand that this Declaration will not suffice as the Company's proof of claim.

10. As of January 31, 2023, which was the date on which the Debtors commenced these chapter 11 cases, the Company was not party to an agreement for indemnification with certain of the Debtors.

11. The Company is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Company should discover any facts bearing on the matters described herein, the Company will supplement the information contained in this Declaration.

Pursuant to 28 U.S.C. 1746, I declare under penalty of perjury that the foregoing is true and correct.

Date: May 5, 2023

/s/ Jeffrey Randolph

Jeffrey Randolph Saiz, Esq.
Hall Booth Smith, PC

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

In re: § Case No. 23-90054
IEH AUTOPARTS HOLDING LLC, et al.¹ § Chapter 11
Debtors. § Jointly Administered

**EDWIN MCCRARY’S RESERVATION OF RIGHTS TO DEBTORS’
SECOND AMENDED COMBINED DISCLOSURE STATEMENT AND
JOINT PLAN OF LIQUIDATION
(Relates to Dkt No. 688)**

TO THE HONORABLE BANKRUPTCY JUDGE CHRISTOPHER M. LOPEZ:

COMES NOW, Edwin McCrary (“**Mr. McCrary**”), a creditor herein, files this Reservation of Rights to the Debtors’ Second Amended Combined Disclosure Statement and Joint Plan of Liquidation [Dkt No. 688] and would respectfully show as follows:

1. Mr. McCrary files this reservation of rights to the Debtors’ Second Amended Combined Disclosure Statement and Joint Plan of Liquidation (the “**Plan**”) to the extent Mr. McCrary has a claim against the bankruptcy estate of IEH Auto Parts, LLC (the “**Debtor**”) solely to collect against the Debtor’s insurance policy. *See* Dkt No. 688 at article VC.

2. The Debtor’s Insurance Policies are to be assumed in the Debtor’s Plan. Claims covered by an Insurance Policy may be pursued to final judgment pursuant to a motion for relief from the injunction in Article VIII.F.6. in the Plan. Mr. McCrary is listed as a creditor of the Debtor with

¹ The Debtor entities in these Chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2772); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.



his litigation listed in the Debtor's statement of financial affairs. However, Mr. McCrary failed to receive notice of the Debtor's bankruptcy case until May 12, 2023, after the proof of claim bar date. Subject to this Court's approval, Mr. McCrary reserves the right to seek leave to file his claim against the Debtor and move to lift the injunction under the Plan to pursue his state court litigation solely to collect against the Debtor's applicable Insurance Policy to the extent any insurance proceeds are available to satisfy Mr. McCrary's claim.

3. Mr. McCrary reserves all rights under the Bankruptcy Code and applicable law, including but not limited to, the right to amend or supplement this Reservation of Rights based on any changes in the representations made herein, or any modification to the Plan made by the Debtor prior to the conclusion of a final hearing pertaining to the Debtor's Plan.

WHEREFORE, PREMISES CONSIDERED, Edwin McCrary hereby requests that confirmation of the Debtors' Second Amended Combined Disclosure Statement and Joint Plan of Liquidation is subject to the rights of, and the reservation of rights of Edwin McCrary and for such further relief to which Edwin McCrary may justly be entitled.

Respectfully submitted this 16th day of June, 2023.

Respectfully submitted,

By: /s/ Kim Lewinski

Michael J. Durrschmidt

Texas Bar No. 06287650

Kim Lewinski

State Bar No. 24097994

1415 Louisiana, 36th Floor

Houston, Texas 77002

Telephone: 713-220-9165

Facsimile: 713 223-9319

E-mail: mdurrschmidt@hirschwest.com

E-mail: klewinski@hirschwest.com

ATTORNEYS FOR EDWIN MCCRARY

CERTIFICATE OF SERVICE

I, the undersigned attorney, do hereby certify that a true and correct copy of the foregoing Reservation of Rights has been served via the Clerk of the Court through the CM/ECF system upon all parties registered to receive notice by CM/ECF on this 16th day of June, 2023.

/s/ Kim Lewinski

Kim Lewinski

**IN THE STATE COURT OF GWINNETT COUNTY
STATE OF GEORGIA**

**EDWIN MCCRARY,
Plaintiff,**

v.

**PETER VASILAS,
Defendant.**

CIVIL ACTION FILE NO.

22-C-00924-S2

Motion to Lift Automatic Stay

COMES NOW, Edwin McCray (Plaintiff), through his undersigned counsel and hereby files this Motion to Lift Automatic Stay. And would respectfully show as follows:

1. On February 14, 2022, Plaintiff filed a Complaint against Defendant Peter Vasilas seeking damages from injuries he sustained in motor vehicle collision on March 02, 2020.
2. At the time of the alleged collision, Peter Vasilas was operating a motor vehicle owned by IEH Auto Parts, LLC and insured by Ace American Insurance Company, a CHUBB company.
3. On January 31, 2023, IEH Auto Parts, LLC filed a Voluntary Petition seeking relief under Chapter 11, United State Code in the United States Bankruptcy Court for the Southern District of Texas Case No. 23-90054.
4. On May 15, 2023, Defendant filed a Suggestion of Bankruptcy with this Court.
5. On May 23, 2023, this Court Stayed the proceedings against Peter Vasilas.
6. On June 16, 2023, a Confirmation Hearing was held on IEH Auto Parts Holding LLC Combined Disclosure Statement and Joint Plan of Liquidation and its Debtors Affiliates

Pursuant to Chapter 11 of Bankruptcy Code (Hereafter the "Plan") therein which the Honorable Christopher Lopez approved the plan.

7. On Page 63 (Article V.C.2.) of the Plan; it states all claims subject to Chubb Insurance contract survive the bankruptcy and vest with the Post-Confirmation Plan Agent (Plan Agent has not yet been designated). (Exhibit A)

2. Provisions Governing the Chubb Companies

Notwithstanding anything to the contrary in the Plan (including, without limitation and for the avoidance of doubt, any of the foregoing paragraphs in this Article V.C of the Plan), the Disclosure Statement, the Plan Supplement, the Confirmation Order, the 9019 Order, the Settlement, the Settlement Term Sheet, any Sale Orders, any Asset Purchase Agreement or any other document related to any Sale Transaction or other sale, any notice or schedule of Retained Contracts and/or Cure Amounts, the Bar Date Order, any bar date notice, any claim objection, any other document related to any of the foregoing or any other order of the Bankruptcy Court (including, without limitation, any other provision that purports to be preemptory or supervening, grants an injunction, discharge or release, or confers Bankruptcy Court jurisdiction):

(a) on the Effective Date, the Wind-Down Debtors shall assume all of the Chubb Insurance Contracts which identify one of the Debtors as the first named insured or as a counterparty thereto in their entireties pursuant to sections 105 and 365 of the Bankruptcy Code;

(b) on the Effective Date, all of the Debtors' rights and obligations under all of the Chubb Insurance Contracts shall vest, unaltered and in their entireties, with the Plan Agent, and, on and after the Effective Date, the Plan Agent, on behalf of the Wind-Down Debtors, shall become and remain liable in full for all of its, the Debtors', and the Wind-Down Debtors' obligations under the Chubb Insurance Contracts, including, without limitation, any outstanding SIR or Deductible amounts, regardless of whether such obligations arise before or after the Effective Date, without the need or requirement for the Chubb Companies to file or serve any objection to a proposed Cure Amount or a request, application, claim, Proof of Claim or motion for payment or allowance of any Administrative Expense Claim and without the Chubb Companies being subject to any Bar Date, Administrative Expense Bar Date or similar deadline governing Cure Amounts or other Claims;

(c) all of the Chubb Insurance Contracts, the terms and conditions thereof and all legal, equitable or contractual rights, obligations, and defenses of the Chubb Companies, the Debtors (or, after the Effective Date, the Plan Agent or Wind-Down Debtors), the Non-Debtor Affiliates, or any other individual or entity, as applicable, under the Chubb Insurance Contracts, whether arising before or after the Effective Date, including, without limitation, the Chubb Companies' right to seek payment or reimbursement from the Debtors (or, after the Effective Date, the Plan Agent or Wind-Down Debtors) and/or the Non-Debtor Affiliates or to draw on any collateral or security therefor (and any rights, claims, defenses or interest of the Non-Debtor Affiliates related to such collateral or security or draws on the same, whether with respect to Chubb Companies, the Debtors, or any other individual or entity), shall survive and shall not be amended, modified, waived, released, discharged or impaired in any respect, and all such rights and obligations shall be determined under the Chubb Insurance Contracts and applicable non-bankruptcy law;

(d) nothing shall permit or otherwise effect a sale, assignment or other transfer and/or an abandonment of any Chubb Insurance Contract and/or any rights, benefits, claims, proceeds, rights to payment, or recoveries under and/or relating to any Chubb Insurance Contract except as permitted under and subject to and in accordance with the terms and conditions of the applicable Chubb Insurance Contract;

8. Defendant Peter Vasilis is represented by Insurance Defense Counsel in this State Court Action, and it is anticipated that the satisfaction of any judgement obtained in this State Court Action will be satisfied in full by insurance funds.

9. Pursuant to the IEH's Approved Plan; Plaintiff may proceed with his Claim in the appropriate judicial or administrative forum.

(f) if and to the extent a Claim is covered by any Chubb Insurance Contract, and provided that the automatic stay of section 362(a) of the Bankruptcy Code and/or the injunctions set forth in Article VIII of the Plan, each if and to the extent applicable, are lifted with respect to such Claim under the Plan or by or through an order entered by the Bankruptcy Court, the Holder of such Claim may proceed with such Claim (whether arising prior to or subsequent to the Petition Date) in the appropriate judicial or administrative forum in accordance with the terms and conditions of the applicable Chubb Insurance Contract(s), and nothing shall impact, affect, impair, waive, release, reduce, or expand the coverage provided for such Claim under the applicable Chubb Insurance Contract(s) pursuant to the terms and conditions thereof and/or the rights and defenses of the Chubb Companies relating to or in connection with such Claim pursuant to the terms and conditions of the Chubb Insurance Contracts and/or applicable non-bankruptcy law;

WHEREFORE; the Plaintiff prays for an Order

- (a) Relieving it from the stay as articulated herein;
- (b) Authorizing the Plaintiff to proceed with his State Court Action against Peter Vasilis
- (c) That the Court grant such other and further relief as may be equitable and just under the circumstances.

Respectfully Submitted this 20th day of June, 2023

CASTRO LAW, P.C.

/s/ Yolanda McKenney
Daniel F. Castro
(Georgia Bar Number: 116157)
Yolanda McKenney
(Georgia Bar Number: 214653)
Attorneys for Plaintiff

CERTIFICATE OF SERVICE

Counsel for Plaintiff Edwin McCrary hereby certifies that she has this day served Defendant's counsel in this matter with a true and correct copy of the within and foregoing **PLAINTIFF'S MOTION TO LIFT AUTOMATIC STAY** by ordinary U.S. Mail/Facsimile/Electronic Mail as follows:

Hall Booth Smith, P.C.
Walter J. Bibbins, Jr.
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This 20th day of June 2023.

CASTRO LAW, P.C.
/s/ Yolanda McKenney
Daniel F. Castro
(Georgia Bar Number: 116157)
Yolanda McKenney
(Georgia Bar Number: 214653)
Attorneys for Plaintiff

Exhibit A

ENTERED

June 16, 2023

Nathan Ochsner, Clerk

**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)
)	
Debtors.	)	(Jointly Administered)
	)	Re: Docket No. 738

**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**

The above-captioned Debtors² having:

- a. on January 31, 2023 (the “Petition Date”), filed these chapter 11 cases (the “Chapter 11 Cases” or, individually, a “Chapter 11 Case”) by filing voluntary petitions in the United States Bankruptcy Court for the Southern District of Texas (the “Court”) for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”);
- b. continued to operate their business and manage their properties as debtors in possession in accordance with sections 1107(a) and 1108 of the Bankruptcy Code;
- c. on April 28, 2023, filed the *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. 442];
- d. on May 2, 2023, obtained entry of the *Order (I) Conditionally Approving the Disclosure Statement; (II) Approving the Solicitation and Notice Procedures; (III) Approving the Forms of Ballots and Notices in Connection Therewith; (IV) Approving the Combined Hearing Timeline; and (V) Granting Related Relief* [Docket No. 471] (the “Disclosure Statement Order”) conditionally approving the

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

² All capitalized terms not otherwise defined in this Confirmation Order have the meanings ascribed to them in the Plan and Disclosure Statement

Disclosure Statement, solicitation procedures (the “Solicitation Procedures”), and related notices, forms, and ballots (collectively, the “Solicitation Packages”);

- e. caused the Solicitation Packages, the Plan and Disclosure Statement, and Combined Hearing on Disclosure Statement and Plan (the “Combined Hearing Notice”) (as further defined in the Disclosure Statement Order) and the deadline for objecting to confirmation of the Plan to be distributed beginning on May 8, 2023 (the “Solicitation Date”), in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedures (the “Bankruptcy Rules”), as evidenced by, among other things, the *Affidavit of Service* (the “Affidavit of Service”) [Docket No. 629];
- f. on June 13, 2023, filed the *Certification of Jeffrey R. Miller with Respect to the Tabulation of Votes on the Debtors’ Second Amended Joint Chapter 11 Plan of Liquidation* [Docket No. 699] and on June 16, 2023, filed the *Amended Certification of Jeffrey R. Miller with Respect to the Tabulation of Votes on the Debtors’ Second Amended Joint Chapter 11 Plan of Liquidation* [Docket No. 729] (the “Final Voting Report”);
- g. on June 16, 2023, filed 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] (as amended, the “Disclosure Statement,” “Plan and Disclosure Statement” or “Plan”), a copy of which is attached hereto as **Exhibit A**; and

This Court having:

- a. entered the Disclosure Statement Order conditionally approving the Disclosure Statement on May 2, 2023;
- b. set May 26, 2023, at 4:00 p.m. (prevailing Central Time) as the deadline for voting on the Plan;
- c. set May 26, 2023, at 5:00 p.m. (prevailing Central Time) as the deadline for filing objections in opposition to the Disclosure Statement and Plan (the “Plan Objection Deadline”);
- d. set June 16, 2023, at 3:00 p.m. (prevailing Central Time) as the date and time for the commencement of the hearing on final approval of the Disclosure Statement and the Confirmation Hearing on the Plan (the “Confirmation Hearing”) in accordance with Bankruptcy Rules 3017 and 3018 and sections 1126, 1128, and 1129 of the Bankruptcy Code;
- e. reviewed the Plan, Disclosure Statement, the Final Voting Report, and all pleadings, exhibits, declarations, affidavits, statements, responses, and comments regarding the Disclosure Statement and confirmation of the Plan, including all objections, statements, and reservations of rights filed by parties in interest on the docket of these Chapter 11 Cases;

- f. held the Confirmation Hearing on June 16, 2023;
- g. heard the statements and arguments made by counsel in respect of confirmation of the Plan and final approval of the Disclosure Statement;
- h. considered all oral representations, live testimony, written direct testimony, exhibits, documents, filings and other evidence presented at the Confirmation Hearing;
- i. made rulings on the record at the Confirmation Hearing held on June 16, 2023;
- j. overruled any and all objections to the Disclosure Statement, the Plan, and to confirmation of the Plan, except as otherwise stated or indicated on the record, and all statements and reservations of rights not consensually resolved or withdrawn unless otherwise indicated; and

NOW, the Court having found that notice of the Confirmation Hearing and the opportunity for any party in interest to object to confirmation of the Plan and final approval of the Disclosure Statement have been adequate and appropriate as to all parties affected or to be affected by the Disclosure Statement and Plan and the transactions contemplated thereby, and the Bankruptcy Court having considered the record in these Chapter 11 Cases, the Final Voting Report, the compromises and settlements embodied in and contemplated by the Plan, the support of the Official Committee of Unsecured Creditors for the Plan, the arguments regarding confirmation of the Plan, the evidence regarding confirmation of the Plan, and the Confirmation Hearing having been held on June 16, 2023; after due deliberation, and based upon the additional findings of fact and conclusions of law on the record pursuant to Bankruptcy Rule 7052, which are incorporated herein, it is FOUND AND ORDERED THAT:

A. Jurisdiction and Venue

1. Venue in this Court was proper as of the Petition Date and continues to be proper under 28 U.S.C. §§ 1408 and 1409. Confirmation of the Plan is a core proceeding under 28 U.S.C. § 157(b)(2). The Court has subject matter jurisdiction over this matter under 28 U.S.C. § 1334. The Court has exclusive jurisdiction to determine whether the Plan complies with the applicable

provisions of the Bankruptcy Code and should be confirmed and to enter a final order with respect thereto.

B. Commencement of these Chapter 11 Cases

2. On the Petition Date, the Debtors commenced these Chapter 11 Cases. The Debtors have operated their business and managed their properties as debtors in possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases.

C. Appointment of Committee

3. On February 14, 2023, the United States Trustee for the Southern District of Texas (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to § 1102 of the Bankruptcy Code (the “Committee”) [Docket No. 99].

D. Burden of Proof—Confirmation of the Plan

4. The Debtors, as proponents of the Plan, have met their burden of proving the applicable elements of §§ 1129(a) and 1129(b) of the Bankruptcy Code by a preponderance of the evidence, which is the applicable evidentiary standard for confirmation of the Plan. In addition, and to the extent applicable, the Plan is confirmable under a clear and convincing evidentiary standard.

E. Notice

5. As evidenced by the Affidavit of Service and the Final Voting Report, the Debtors provided due, adequate, and sufficient notice of the Combined Plan and Disclosure Statement, the Confirmation Hearing Notice, and all of the other materials distributed by the Debtors in connection with the confirmation of the Plan in compliance with the Bankruptcy Rules, including Bankruptcy Rules 2002(b), 3017, 3019, 3020(b), the Bankruptcy Local Rules of the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Local Rules”), and the

procedures set forth in the Disclosure Statement Order. The Debtors provided due, adequate, and sufficient notice of the Plan Objection Deadline, the Confirmation Hearing, and any applicable bar dates and hearings described in the Disclosure Statement Order in compliance with the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and the Disclosure Statement Order.

F. Voting

6. Votes to accept and reject the Plan have been solicited and tabulated fairly, in good faith, and in a manner consistent with the Bankruptcy Code, the Bankruptcy Rules, and the orders of this Court. Class 1 is unimpaired, presumed to accept, and not entitled to vote on the Plan. Class 2 is Impaired under the Plan. Class 2 voted to accept the Plan. Class 3 is deemed to reject the Plan and, therefore, is not entitled to vote on the Plan.

G. Plan Supplements

7. On June 9, 2023 [Docket No. 689] and June 16, 2023 [Docket No. 733] the Debtors filed their Plan Supplement and Amended Plan Supplement (the “Plan Supplements”), respectively, with the Court. The Plan Supplements comply with the terms of the Plan. The Debtors provided good and proper notice of the filing in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Disclosure Statement Order, and the facts and circumstances of these Chapter 11 Cases. No other or further notice is or was required with respect to the Plan Supplements.

H. Modifications to the Plan.

8. Pursuant to § 1127 of the Bankruptcy Code, the modifications to the Plan described or set forth in this Confirmation Order constitute technical changes, changes with respect to particular Claims by agreement with Holders of such Claims, or modifications that do not otherwise materially and adversely affect or change the treatment of any other Claim or Interest. These modifications are consistent with the disclosures previously made pursuant to the Disclosure

Statement Order, and notice of these modifications was adequate and appropriate under the facts and circumstances of these Chapter 11 Cases.

9. In accordance with Bankruptcy Rule 2019, these modifications do not require additional disclosure under § 1125 of the Bankruptcy Code or the re-solicitation of votes under § 1126 of the Bankruptcy Code, and they do not require that Holders of Claims or Interests be afforded an opportunity to change previously cast acceptances or rejections of the Plan. The Plan, as modified, is properly before this Court, and all votes cast with respect to the Plan prior to such modifications shall be binding and shall apply to the Plan.

I. Approval of Disclosure Statement and Confirmation of the Plan

10. The Disclosure Statement is APPROVED on a final basis under Bankruptcy Code § 1125, and all objections, statements, and reservations of rights with respect to the Disclosure Statement are overruled.

11. The Plan, a copy of which is attached as **Exhibit A**, including the Plan Supplements, is confirmed pursuant to § 1129 of the Bankruptcy Code. The terms of the Plan are incorporated by reference into, and are an integral part of, this Confirmation Order.

12. Any resolution or disposition of objections to Confirmation explained or otherwise ruled upon by the Court on the record at the Confirmation Hearing is hereby incorporated by reference. All parties have had a full and fair opportunity to be heard on all issues raised by objections to confirmation of the Plan or approval of the Disclosure Statement. Any and all objections to the confirmation of the Plan or approval of the Disclosure Statement that have not been withdrawn or resolved as of the entry of this Confirmation Order are hereby overruled on their merits. All withdrawn objections are deemed withdrawn with prejudice.

13. The documents contained in the Plan Supplements and in the exhibits to the Plan are integral to the Plan and are approved by the Bankruptcy Court, and the Debtors are authorized

and directed to take all actions required or appropriate under the Plan and in all documents related to the Plan and the transactions contemplated thereby.

14. The appointment of the Plan Agent is approved in all respects and the Plan Agent is authorized to carry out his rights and duties as set forth in the Plan and in accordance with the Plan Agent Agreement. The Plan Agent Agreement is hereby approved in form and substance.

15. The appointment of the GUC Trustee is approved in all respects and the GUC Trustee is authorized to carry out his rights and duties as set forth in the Plan and in accordance with the GUC Trust Agreement. The GUC Trust Agreement is hereby approved in form and substance.

16. The terms of the Plan and any exhibits thereto, including any Plan Supplements, are incorporated herein by reference, and are an integral part of this Confirmation Order. The terms of the Plan, all exhibits thereto, and all other relevant and necessary documents shall be effective and binding as of the Effective Date (unless different date(s) is/are specified in the applicable foregoing documents, in which case the applicable terms shall be effective and binding on such date(s)) on the Debtors and any holder of a Claim or Interest, whether or not the Claim or Interest is impaired under the Plan and whether or not the holder of such Claim or Interest has accepted the Plan and any other party in interest. The failure to specifically include or refer to any particular article, section, or provision of the Plan, the exhibits thereto, or any related document in this Confirmation Order does not diminish or impair the effectiveness or enforceability of such article, section, or provision.

17. The compromises and settlements set forth in the Plan (including exhibits thereto) are approved and will be effective immediately and binding on all parties in interest on the

Effective Date (unless different date(s) is/are specified in the applicable foregoing documents, in which case the applicable terms shall be effective and binding on such date(s)).

18. On the Effective Date (unless different date(s) is/are specified in the applicable foregoing documents, in which case the applicable terms shall be effective and binding on such date(s)), the Wind-Down Debtors, the Plan Agent, and the GUC Trustee are authorized to consummate the Plan and the transactions contemplated thereby, including the distributions of cash and payment of fees contemplated thereby.

J. Assumption, Assignment and Rejection of Executory Contracts and Unexpired Leases

19. Pursuant to Article V of the Plan, each of the Debtors' Executory Contracts or Unexpired Leases shall be deemed automatically rejected on the Effective Date in accordance with the provisions of sections 365 and 1123 of the Bankruptcy Code as of the Effective Date unless any such Executory or Unexpired Lease: (1) has previously been assumed by the Debtors by Final Order of the Bankruptcy Court; (2) is listed on the schedule of Retained Contracts included in the Plan Supplement; or (3) is the subject of a motion to assume or reject pending as of the Effective Date.

20. Except as otherwise previously approved by an order of the Bankruptcy Court, entry of this Confirmation Order by the Bankruptcy Court shall constitute an order, pursuant to sections 365(a) and 1123 of the Bankruptcy Code, approving the assumptions and the rejections of such Executory Contracts and Unexpired Leases as set forth in the preceding paragraph. Unless otherwise indicated herein, assumptions and rejections of Executory Contracts and Unexpired Leases pursuant to this Plan shall be effective as of the Effective Date. Each Executory Contract or Unexpired Lease assumed pursuant to the Plan or by Bankruptcy Court order and not assigned to a third party on or before the Effective Date shall revert in the Estates and be rejected or fully

enforceable by the Plan Agent in accordance with its terms, except as such terms may have been modified by the provisions of this Plan or any order of the Bankruptcy Court authorizing its assumption pursuant to section 365 of the Bankruptcy Code; *provided* that if an assignment is pending as of the Effective Date, the Plan Agent shall be authorized to take any and all actions necessary to implement such assignment. Except as otherwise agreed to by the Debtors and the counterparty to an Executory Contract or Unexpired Lease, unless otherwise expressly assumed by the Debtors and assigned, any Executory Contract or Unexpired Lease that remains, as of the Effective Date, the subject of a pending notice of proposed or potential assumption and assignment issued in connection with any Sale Transaction, shall be deemed rejected as of such date to the extent (1) it is not included on a motion to assume or reject pending as of the Effective Date; or (2) it is not assumed and assigned to the applicable purchaser in connection with the Sale Transaction.

21. Unless otherwise provided by a Bankruptcy Court order, any proofs of Claim asserting Claims arising from the rejection of any Executory Contracts and Unexpired Leases pursuant to this Plan must be Filed with the Claims and Noticing Agent within thirty (30) days after the date of entry of an order of the Bankruptcy Court (including this Confirmation Order) approving such rejection or, if later, within thirty (30) days after the effective date of such rejection. Any claim arising from the rejection of Executory Contracts or Unexpired Leases that becomes an Allowed Claim is classified and shall be treated as a Class 2 General Unsecured Claim. Any proofs of Claim arising from the rejection of any Executory Contracts and Unexpired Leases that are not timely Filed shall be disallowed automatically, forever barred from assertion, and shall not be enforceable against the Debtors, the Estates, or against any Assets administered by the Plan Agent

or the GUC Trust without the need for any objection by those Persons or Entities or further notice to or action, order, or approval of the Bankruptcy Court.

K. Releases by the Debtors

22. The following releases by the Debtors in Article VIII.F.3. of the Plan is approved:

Pursuant to section 1123(b) of the Bankruptcy Code, for good and valuable consideration, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party is deemed to be hereby conclusively, absolutely, irrevocably, and forever released by each and all of the Debtors, the Wind-Down Debtors, and their Estates, in each case on behalf of themselves and their respective successors, assigns, and Representatives, and any and all other Entities who may purport to assert any Claim or Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all Claims, obligations, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, including any derivative claims, asserted or assertable on behalf of any of the Debtors, the Wind-Down Debtors, or their Estates, as applicable, whether known or unknown, foreseen or unforeseen, matured or unmatured, existing or hereinafter arising, in law, equity, contract, tort or otherwise, that the Debtors, the Wind-Down Debtors, or their Estates or Affiliates would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, a Debtor or other Entity, based on or relating to, or in any manner arising from, in whole or in part, the Debtors, the purchase, sale, or rescission of the purchase or sale of any security of the Debtors or the Wind-Down Debtors, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements between any Debtor and any Released Party, the Debtors' in- or out-of-court restructuring efforts, intercompany transactions, the Debtors' capital structure, management, ownership, or operation thereof, the Sale Transactions, the sale and marketing process, the Wind Down, the Chapter 11 Cases, and any successor cases, the formulation, preparation, dissemination, negotiation, filing, or consummation of the Disclosure Statement, the DIP Loan Documents, any Sale Transaction, the Plan (including, for the avoidance of doubt, the Plan Supplement), or any Sale Transaction, contract, instrument, release, or other agreement or document created or entered into in connection with the Disclosure Statement, or the Plan (including, for the avoidance of doubt, the Plan Supplement), the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of the Plan, including any Wind-Down Transactions, issuance or distribution of securities pursuant to the Plan, or the distribution of property under the Plan or any other related agreement or document (including any legal opinion requested by any Entity regarding any transaction, contract, instrument, document or other agreement contemplated by the Plan or the reliance by any Released Party on the Plan or the Confirmation Order in lieu of such legal opinion), or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date or relating to any of the foregoing. In addition to the foregoing, for

good and valuable consideration, the adequacy of which is hereby confirmed, on and after the Effective Date, each of the Debtors, the Wind-Down Debtors, and their Estates, in each case on behalf of themselves and their respective successors, assigns, and Representatives, are hereby deemed to have conclusively, absolutely, irrevocably, and forever released any and all Avoidance Actions.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the releases described in this Article VIII by the Debtors, which includes by reference each of the related provisions and definitions contained in the Plan, and further, shall constitute the Bankruptcy Court's finding that each release described in this Article VIII is: (1) in exchange for the good and valuable consideration provided by the Released Parties, (2) a good-faith settlement and compromise of such Claims; (3) in the best interests of the Debtors and all Holders of Claims and Interests; (4) fair, equitable, and reasonable; (5) given and made after due notice and opportunity for hearing; and (6) a bar to any of the Debtors or Wind-Down Debtors or their respective Estates asserting any claim, Cause of Action, or liability related thereto, of any kind whatsoever, against any of the Released Parties or their property.

Notwithstanding anything contained herein to the contrary (except for Article VIII.G, if applicable), the foregoing release does not release (i) any obligations of any party under the Plan or any document, instrument, or agreement executed to implement the Plan, (ii) any post-Effective Date obligations of any party or Entity under the Plan, the Confirmation Order, any Wind-Down Transactions, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan or any Claim or obligation arising under the Plan (iii) any obligations of any party under a Sale Transaction or any document, instrument, or agreement executed to implement a Sale Transaction, (iv) the rights of the Debtors with respect to any confidentiality provisions or covenants restricting competition in favor of the Debtors under any employment agreement with a current or former employee of the Debtors, or (v) the rights of Holders of Allowed Claims or Interests to receive distributions under the Plan.

For the avoidance of doubt, and notwithstanding anything to the contrary herein, the terms of the Settlement and the 9019 Order are not modified, amended, or affected by the releases under this Article VIII.F.3.

L. Releases by Releasing Parties

23. The following releases by Releasing Parties in Article VIII.F.4. of the Plan is approved:

In exchange for good and valuable consideration, the adequacy of which is hereby confirmed, on (i) the Settlement Effective Date and (ii) the Plan Effective Date, each Released Party is deemed to be hereby conclusively, absolutely, unconditionally, irrevocably, and forever released and discharged

by each of the Releasing Parties (including any successor trustee or other representative in the Chapter 11 Cases and any successor cases), in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Cause of Action owned by the Releasing Parties, directly or derivatively, by, through, for, or because of the foregoing Entities on behalf of the Releasing Parties, from any and all direct or derivative Claims and Causes of Action asserted on behalf of the Releasing Parties, whether known or unknown, foreseen or unforeseen, matured or unmatured, existing or hereafter arising, in law, equity, contract, tort or otherwise, that the Releasing Parties would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, a Releasing Party or other Entity, or that any Holder of any Claim against, or Interest in, a Releasing Party or other Entity could have asserted on behalf of the Releasing Party, based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the capital structure, management, ownership, or operation thereof), the assertion or enforcement of rights and remedies against the Debtors, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions, intercompany transactions between one or more of the Debtors and one or more of the Debtors or their affiliates, the Chapter 11 Cases and any successor cases, the formulation, preparation, dissemination, negotiation, or filing of the Disclosure Statement, the DIP Loan Documents, the Plan (including, for the avoidance of doubt, the Plan Supplement), Wind-Down Transaction, or any Sale Transaction, contract, instrument, release, or other agreement or document (including any legal opinion requested by any Entity regarding any transaction, contract, instrument, document or other agreement contemplated by the Plan or the reliance by any Released Party on the Plan or the Confirmation Order in lieu of such legal opinion) created or entered into in connection with the Disclosure Statement, the DIP Loan Documents, or the Plan, the Plan Supplement, the filing of the Chapter 11 Cases and any successor cases, the pursuit of Confirmation and the Settlement, the pursuit of Consummation, the administration and implementation of the Plan, including the issuance or distribution of Securities pursuant to the Plan or the distribution of property in a manner consistent with the Settlement, or upon any other act or omission, transaction, agreement, event, or other occurrence related or relating to any of the foregoing taking place on or before, in respect of the foregoing clause (i), the Settlement Effective Date, and, in respect of the foregoing clause (ii), the Plan Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any rights and remedies of any Holder of a Claim solely against any Debtor or its Estate, arising in the ordinary course of business prior to the Petition Date, including an administrative expense claim under section 503(b) of the Bankruptcy Code, to prosecute such Claim against the applicable Debtor and its Estate, and to defend any objection to such Claim; (b) any post-Plan Effective Date obligations of any party or Entity under the Plan, the Confirmation Order,

any Sale Transaction, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan or any Claim or obligation arising under the Plan, (c) any ordinary course obligations between the Debtors and Icahn Entities arising or to be performed on or after the Petition Date, including under that certain Transition Services Agreement dated as of December 31, 2021, (d) the Committee's right to appoint an entity to be charged with the objection, reconciliation, and distribution of the GUC Payment (as defined in the Settlement Term Sheet), or (e) any Claims or Causes of Action arising under the DIP Orders or DIP Facility.

M. Exculpation

24. The following exculpation of the Exculpated Parties in Article VIII.F.5. of the Plan is approved:

Except as expressly provided herein or in the Confirmation Order, no Exculpated Party shall have or incur liability for, and each Exculpated Party shall be released and exculpated from any and all Claims, Interests, obligations, rights, suits, damages, Cause of Action for any claim arising on or after the Petition Date through the Effective Date related to any act or omission in connection with, relating to, or arising out of the Chapter 11 Cases, including the DIP Orders, the Plan (including the Plan Supplement), the Disclosure Statement, the filing of the Chapter 11 Cases, the negotiation, formulation, preparation, dissemination, filing or Consummation of any Sale Transaction, contract, instrument, release, or other agreement or document created or entered into in connection with the Sale Transaction or the Plan, the pursuit of confirmation, Consummation, administration, and implementation of the Plan, including the issuance or distribution of securities pursuant to the Plan, or the distribution of property under the Plan or any other related agreement, the solicitation of votes on the Plan, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or after the Petition Date through the Effective Date related or relating to the foregoing, except for claims related to any act or omission that is determined in a Final Order to have constituted actual fraud, gross negligence, or willful misconduct but in all respects such Entities shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities pursuant to the Plan. The Exculpated Parties have, and upon completion of the Plan shall be deemed to have, participated in good faith and in compliance with the applicable laws with regard to the solicitation of votes and distribution of consideration pursuant to the Plan, and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan, or such distributions made pursuant to the Plan.

This exculpation shall be in addition to, and not in limitation of, all other releases, indemnities, exculpations, and any other applicable laws, rules, or regulations protecting such Exculpated Parties from liability. Notwithstanding anything to the contrary in the foregoing, the exculpation set forth in the Plan shall not be construed as exculpating any party or Entity from its post-Effective Date obligations under the Plan, any Sale Transaction, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan.

N. Injunction

25. The following injunction in Article VIII.F.6. of the Plan is approved:

Except as otherwise expressly provided in this Plan or for Distributions required to be paid or delivered pursuant to this Plan or the Confirmation Order, all Entities that have held, hold, or may hold Claims or Interests that have been released pursuant to this Plan to the maximum extent permitted under applicable law, permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Debtors, or the Released Parties: (a) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests; (b) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities on account of or in connection with or with respect to any such Claims or Interests; (c) creating, perfecting, or enforcing any Lien or encumbrance of any kind against such Entities or the property or the Estates of such Entities on account of or in connection with or with respect to any such Claims or Interests; (d) asserting any right of setoff, subrogation, or recoupment of any kind against any obligation due from such Entities or against the property of such Entities on account of or in connection with or with respect to any such Claims or Interests unless such Entity has timely asserted such setoff right in a document Filed with the Bankruptcy Court explicitly preserving such setoff, and notwithstanding an indication of a Claim or Interest or otherwise that such Entity asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; and (e) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests satisfied, settled, and released pursuant to this Plan.

Upon entry of the Confirmation Order, all Holders of Claims and Interests and their respective current and former employees, agents, officers, directors, principals, and direct and indirect Affiliates shall be enjoined from taking any actions to interfere with the implementation or Consummation of the Plan. Each Holder of an Allowed Claim, by accepting, or being eligible to accept, distributions under the Plan, shall be deemed to have consented to the injunction provisions set forth in this Article VIII.F.6.

O. Gatekeeper Provision

26. The following gatekeeper provision in Article VIII.F.7 of the Plan is approved:

No party may commence, continue, amend, or otherwise pursue, join in, or otherwise support any other party commencing, continuing, amending, or pursuing, a Claim, Cause of Action, or Covered Claim of any kind against any Released Party, or the Plan Agent, in each case that arose or arises from or is reasonably likely to relate to any act or omission (a) in connection with, (b) relating to, or (c) arising out of a Claim, Cause of Action, or Covered Claim against, in the case of each of (a) – (c) any Debtor or any of the Estates, as applicable, subject to Articles VIII.C.3, VIII.C.4, VIII.C.5, or VIII.C.6, in each case without first (i) requesting a determination from the Bankruptcy Court, after notice to all affected parties and a hearing, that such claim or cause of action represents a colorable claim against a Released Party and is not a claim that the Debtors released under the Plan, which request (x) must attach the complaint or petition proposed to be filed by the requesting party and (y) include a proposed attorney fee reserve, subject to court modification, that will be deposited to the Bankruptcy Court’s registry to indemnify the Released Party or Parties, and/or Plan Agent Trustee named in the complaint or petition attached to the request, as applicable, against costs associated with the successful defense of any claim that is allowed to proceed and (ii) obtaining from the Bankruptcy Court specific authorization for such party to bring such claim or cause of action against any such Released Party. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any claims or causes of action not explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by applicable law.

No party may assert a claim on any basis against the GUC Trust, the GUC Trustee or any of their professionals, agents, or representatives (collectively, the “GUC Trust Parties”) arising out of or related to their roles, either prior to or after the Effective Date, in these cases without first seeking authority from the Bankruptcy Court in each case without first (i) requesting a determination from the Bankruptcy Court, after notice to all affected parties and a hearing, that such claim or cause of action represents a colorable claim against the GUC Trust Parties and is not a claim that was released under the Plan, which request (x) must attach the complaint or petition proposed to be filed by the requesting party and (y) include a proposed attorney fee reserve, subject to court modification, that will be deposited to the Bankruptcy Court’s registry to indemnify the GUC Trust Parties named in the complaint or petition attached to the request, as applicable, against costs associated with the successful defense of any claim that is allowed to proceed and (ii) obtaining from the Bankruptcy Court specific authorization for such party to bring such claim or cause of action against any such GUC Trust Party. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any claims or causes of action not

explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by applicable law.

27. The Plan Agent and the GUC Trustee are hereby deemed officers of the court appointed as fiduciaries and representatives of the Debtors, the Wind-Down Debtors, the Post-Effective Date Estates, and the GUC Trust, as applicable, in order to implement the terms of the Plan, and as such are granted the protections of, inter alia, the Barton Doctrine. *Barton v. Barbour*, 104 U.S. 126 (1881); and *In Matter of Foster*, No. 22-10310, 2023 WL 20872 (5th Cir. Jan. 3, 2023).

28. The Bankruptcy Court shall retain jurisdiction over the Wind-Down Debtors, the Plan Agent Agreement, the Plan Agent, the GUC Trust, the GUC Trust Agreement and the GUC Trustee, to the fullest extent of the law, for the duration of the existence of each of the Wind-Down Debtors and the GUC Trust; and the Plan Agent and/or the GUC Trustee may seek relief from the Court on any matter deemed reasonable, to aid in the administration of the Wind-Down Debtors (including the Wind-Down Transactions), and the GUC Trust, as applicable. Nothing in this paragraph O shall be deemed a waiver of any party's rights to oppose such relief.

P. Implementation of Other Necessary Documents and Agreements

29. The Debtors, the Wind-Down Debtors, the Plan Agent, the Committee, and the GUC Trustee, as applicable, are authorized, without further notice to, or action, order or approval of this Court or any other person, to execute and deliver all agreements, documents, instruments and certificates relating to such documents and agreements and to perform their obligations thereunder, including, without limitation, to pay all fees, costs and expenses thereunder in accordance with the Plan. The terms and conditions of such documents and agreements are

reaffirmed or approved, as applicable, and shall, upon completion of documentation and execution, be valid, binding and enforceable.

Q. No Action Required

30. Under § 1142(b) of the Bankruptcy Code and applicable nonbankruptcy law, no action of the Debtors' directors or the GUC Trust is required to authorize the Debtors or the GUC Trust, as applicable, to enter into, execute, deliver, file, adopt, amend, restate, consummate, or effectuate, as the case may be, the Plan and any contract, instrument, or other document to be executed, delivered, adopted, or amended in connection with the implementation of the Plan.

R. Enforceability of Plan Documents

31. Pursuant to §§ 1123(a) and 1142(a) of the Bankruptcy Code and the provisions of this Confirmation Order, the Plan and all Plan Supplements (and associated documents) shall apply and be enforceable notwithstanding any otherwise applicable bankruptcy law.

S. Preservation of Causes of Action

32. Except as provided in the Plan or in any contract, instrument, release or other agreement entered into or delivered in connection with the Plan, in accordance with § 1123(b) of the Bankruptcy Code, the Debtors, Plan Agent, or GUC Trustee, as applicable, will retain and may enforce any claims, demands, rights and causes of action that any Estate may hold against any person or entity to the extent not released under the Plan, this Confirmation Order, or otherwise, including the Avoidance Actions. The Debtors, Plan Agent, or GUC Trustee, as applicable, may pursue any such retained claims, demands, rights or causes of action, as appropriate, in accordance with the best interests of the Wind-Down Debtors or GUC Trust, as applicable. Except as otherwise provided in the Plan or herein, in accordance with and subject to any applicable law, the Debtors' inclusion or failure to include any right of action or claim on Exhibit B of the Plan Supplement [Doc. No. 689] shall not be deemed an admission, denial or waiver of any claims,

demands, rights or causes of action that the Debtors or the Estates may hold against any Entity. The Debtors intend to preserve all such Claims, demands, Rights of Action and Causes of Action.

T. Waiver of 14-Day Stay

33. Notwithstanding Bankruptcy Rule 3020(e), the terms and conditions of this Confirmation Order will be effective and enforceable immediately upon its entry, and not subject to any stay.

U. Provisions Related to Specific Parties

34. Texas Comptroller: Notwithstanding anything else to the contrary in the Plan or this Confirmation Order, the following provisions will govern the treatment of the claims of the Texas Comptroller (the "Texas Comptroller"): (1) nothing provided in the Plan or this Confirmation Order shall affect or impair any statutory or common law setoff rights of the Texas Comptroller in accordance with 11 U.S.C. § 553; (2) the Texas Comptroller shall not be a Releasing Party and nothing provided in the Plan or this Confirmation Order shall affect or impair any rights of the Texas Comptroller to pursue any non-Debtor third parties for tax debts or claims; (3) nothing provided in the Plan or this Confirmation Order shall be construed to preclude the payment of interest on the Texas Comptroller's allowed priority tax claims, if any, to the extent such interest is allowable pursuant to the Bankruptcy Code; (4) to the extent that interest is payable with respect to any administrative expense, priority, or secured tax claim of the Comptroller, the rate of such interest shall be agreed by the Debtors and the Texas Comptroller or determined by the Bankruptcy Court, and nothing in this Confirmation Order or the Plan shall affect or impair any party's arguments on the appropriate rate of interest; (5) nothing provided in the Plan or this Confirmation Order shall be construed to preclude the payment of interest on the Texas Comptroller's administrative expense tax claims, if any, to the extent such interest is allowable pursuant to the Bankruptcy Code; and (6) the Texas Comptroller may seek payment of

administrative expense claims by timely filing a proof of claim form, rather than an application for payment of administrative expenses, in compliance with the applicable administrative expense bar date. In no event shall the Texas Comptroller be paid in a payment schedule that extends past sixty (60) months of the Debtors' bankruptcy petition date.

35. Texas Taxing Authorities.³ Notwithstanding anything to the contrary in the Plan or this Confirmation Order, the Allowed 2022 and prior year claims of the Texas Taxing Authorities (the "Texas Tax Claims") shall be paid in full on the Effective Date, or as soon as practical after such claims are Allowed, together with applicable interest to the extent Allowed by the Bankruptcy Code. The Texas Taxing Authorities' lien priority, if any, shall be retained against property of the Estate (including all related sale proceeds to the extent specified in the applicable sale order) in accordance with applicable state law, until such time as the Texas Tax Claims are paid in full. To the extent the Texas Tax Claims are secured by senior secured liens attached to sale proceeds from any property sold pursuant to a sale order in this case (the "Sale Proceeds"), no applicable Sale Proceeds shall be distributed to any other creditor without first establishing a reserve account for the payment of the Texas Tax Claims or by further order of this Court, duly noticed to the Texas Taxing Authorities. The Texas Tax Claims shall include all accrued interest properly charged under applicable non-bankruptcy law through the date of payment, to the extent the Texas Tax Code provides for interest with respect to any portion of the Texas Taxing Authority

³ The "Texas Taxing Authorities" means collectively, the City of El Paso, the City of Mesquite, Dallas County, Fort Bend County WCID #2, Fort Bend County, Galveston County, Harris County, Irving Independent School District, Tarrant County, Texas City Independent School District, Richardson Independent School District, Plano Independent School District, Pasadena Independent School District, City of Houston, Clear Creek Independent School District, Dickinson Independent School District, Brazoria County, City of Pearland, Brazoria County Drainage District #4, Brazoria County Special Road & Bridge Fund, Pearland Independent School District, Wichita Falls City, Wichita Falls Independent School District, Wichita County, City of Vernon, Wilbarger General Hospital, Vernon College, Vernon Independent School District, Lubbock Central Appraisal District, Dallam County Appraisal District, Dallam County, Stephens County, Collin County, and Collin County Tax Assessor.

Claims and Allowed in accordance with the Bankruptcy Code. Payment for the 2023 Tax Claims shall be made in the ordinary course of business when due. All rights and defenses of the Debtors and the Reorganized Debtors under non-bankruptcy law are reserved and preserved with respect to such Texas Tax Claims. The Texas Taxing Authorities may amend the Texas Tax Claims after the Effective Date to reflect the final tax amounts for the 2023 taxes without having to receive prior authorization to do so. The Plan Agent shall have 180 days from the Effective Date to object to the Texas Tax Claims which may be extended by agreement of the parties (email agreement being sufficient) without the need to obtain a Court order.

36. Opt-Outs. For the avoidance of doubt, the following parties opt out of the releases provided in Article VIII.F of the Plan and are not a Releasing Party: the United States, Continental Battery Company, Epicor Software Corporation, Icon Management I LLC, MANN + HUMMEL Filtration Technologies US LLC, the Chubb Companies, and Safety National Casualty Corporation.

37. Claim of BBB Industries, LLC. Pursuant to the terms and conditions of the Plan, Plan Agent Agreement, GUC Trust Agreement, and this Confirmation Order, the Plan Agent and GUC Trustee shall use good faith efforts to reconcile and administer all claims of BBB Industries, LLC, including any Claim under section 503(b)(9) of the Bankruptcy Code and any General Unsecured Claim, by not later than 90 days after the Effective Date.

38. Safety National Casualty Corporation. Pursuant to Federal Rule of Bankruptcy 9001(5), the Plan Agent shall be designated as the person authorized to act on behalf of the Debtors (or, after the Effective Date, the Wind-Down Debtors) in defense of any claim, proceeding, or suit against the Debtors for the purpose of liquidating the claim to seek to collect against the Safety National Insurance Policies. The Plan Agent shall be further authorized to assist in the defense of

such claims including by, though not limited to, providing documents and information required in the defense of any claims, proceeding, or suit, and signing interrogatory answers and other discovery responses. The Plan Agent shall be authorized to execute such discovery materials based upon knowledge and information gained from the review of documents or other information in the Plan Agent's possession “to the best of the Plan Agent’s knowledge, information and belief” and not based on personal knowledge of the Plan Agent. The intent of this paragraph is to provide adequate provisions of the Debtors’ defense obligations under the Safety National Insurance Policies, and nothing in this paragraph shall alter, modify, amend, impair or prejudice the legal, equitable or contractual rights, obligations, and defenses of the Debtors (or, after the Effective Date, the Wind-Down Debtors) or Safety National under the Safety National Insurance Policies.

39. Element Fleet Corporation. Element Fleet Corporation (as successor in interest to Element Vehicle Management Services, LLC), on its own behalf, and as servicer to D.L. Peterson Trust (collectively, “Element Fleet”) filed a limited objection to confirmation of the Plan at Docket No. 619. IEH Auto Parts LLC (“IEH”) and Element Fleet are parties to: (i) the Letter of Intent for Lease dated July 16, 2015 and the attached Motor Vehicle Fleet Open-End Lease Agreement Lease No(s). 3585 (together with any and all amendments, the “Vehicle Lease”), (ii) the Master Services Agreement dated as of October 28, 2020 (together with any and all amendments, the “MSA”), and (iii) a trade agreement (the “Trade Agreement”) entered into pursuant to the authority provided to the Debtors by this Court’s *Order (I) Authorizing the Debtors to Pay Certain Prepetition Trade Claims, (II) Confirming Administrative Expense Priority of Outstanding Purchase Orders, and (III) Granting Related Relief* entered on February 1, 2023 [Docket No. 42]. Pursuant to confirmation of the Plan and effective as of the entry of this Order, Debtors reject the Vehicle Lease and the MSA under and pursuant to Sections 365, 1123 and 1129 of the

Bankruptcy Code. Debtors' rejection of the Vehicle Lease and the MSA shall be irrevocable. Upon entry of this Order, Element Fleet shall be entitled to (i) discontinue all services under the MSA, (ii) obtain possession of the vehicles subject to the Vehicle Lease (the "Leased Vehicles") in accordance with the terms and conditions of the Vehicle Lease, including by accepting the surrender of Leased Vehicles from the Debtors and/or by repossession of Leased Vehicles, and (iii) dispose of the Leased Vehicles only and apply the proceeds of disposition of the Leased Vehicles in accordance with the terms and conditions of the Vehicle Lease; and Debtors and any buyers of Debtors' assets or locations at which any of the Leased Vehicles are located shall reasonably cooperate with Element Fleet with respect to the surrender and/or repossession and disposition of the Leased Vehicles. With respect to the Trade Agreement, Debtors and Element Fleet agree that it is not an executory contract that is subject to either assumption or rejection and the Trade Agreement is not being assumed or rejected by confirmation of the Plan. For the avoidance of doubt, (A) Element Fleet shall not be entitled to the relief described in subsections (ii) and (iii) above with respect to any vehicles other than the Leased Vehicles. Debtors and Element Fleet each fully reserve their rights with respect to the effectuation of transfer of any Leased Vehicles in connection with the Debtors' asset sales approved pursuant to the Court's orders appearing at Docket Nos. 585, 586, 604 (the "Asset Sales"). Debtors and Element Fleet each agree to work together post-confirmation in good faith to effectuate the disposition of Leased Vehicles in accordance with the Vehicle Lease and the Asset Sales.

40. F&D Surety Bond Obligations. Notwithstanding any other provisions of the Plan, this Confirmation Order or any other order of the Bankruptcy Court, on the Effective Date, all rights and obligations of any party related to (i) the Debtors' current surety bonds issued by Fidelity and Deposit Company of Maryland ("F&D" and collectively, the "F&D Bonds") and maintained

in the ordinary course of business; (ii) any surety payment and indemnity agreements, setting forth F&D's rights against the Debtors, and the Debtors' obligations, among other things, to pay, indemnify and hold F&D harmless from any loss, cost, or expense that F&D may incur, in each case, on account of the issuance of any F&D Bonds on behalf of the Debtors; (iii) any F&D collateral; (iv) collateral agreements governing collateral, if any, in connection with the Debtors' F&D Bonds; and/or (v) ordinary course premium payments to F&D for the Debtors' F&D Bonds and in connection with enforcement of any obligations under the General Indemnity Agreement ("F&D Surety Bond Obligations") shall be reaffirmed and ratified by the applicable Reorganized Debtors and continue in full force and effect and are not discharged, enjoined, impaired or released by the Plan in any way. On the Effective Date, all liens and security interests, if any, granted pursuant to or in connection with the F&D Surety Bond Obligations shall be valid, binding, perfected, enforceable liens and security interests to the same extent, validity, and priority as existed prior to the Petition Date, and shall not be enjoined or subject to discharge, impairment, release, avoidance, recharacterization, or subordination under any applicable law, the Plan, or this Order. For the avoidance of doubt, nothing in the Plan, this Confirmation Order or other agreements between the Debtors and third parties, including, without limitation, any exculpation, release, injunction, exclusions and discharge provision of the Plan, including, without limitation, any of those provisions contained in Article VIII.F of the Plan, shall bar, alter, limit, impair, release or modify or enjoin any F&D Surety Bond Obligations. F&D is deemed to have opted out of any release, exculpation and injunction provisions of the Plan that apply or could be interpreted to apply to F&D, its rights or claims in any respect, and are otherwise not Releasing Parties under the Plan. The F&D Surety Bond Obligations related thereto shall be treated by the Wind-Down Debtors and F&D in the ordinary course of business as if the Chapter 11 Cases had not been

commenced; and in furtherance thereof, in the event that any of the F&D Surety Bond Obligations cease to be in effect upon the Effective Date for reasons other than their expiration or termination in accordance with the terms of the applicable agreements, the Wind-Down Debtors and F&D shall execute the documents that are necessary to reinstitute such F&D Surety Bond Obligations, including, without limitation, the indemnity obligations thereunder, as such F&D Surety Bond Obligations were in effect immediately prior to the Effective Date; provided, however, that nothing in the foregoing shall be deemed to alter, limit, modify or expand any such F&D Surety Bond Obligations. For the avoidance of any doubt, with a reservation of rights to all parties, and only to the extent applicable under law, any agreements related to the F&D Surety Bonds are assumed by the Debtors and the Wind-Down Debtors pursuant to section 365 of the Bankruptcy Code upon the Effective Date. Nothing in the Plan or this paragraph shall affect in any way F&D's rights against any non-Debtor, or any non-Debtor's rights against F&D, including under the F&D Surety Bonds or with regard to the Surety Bond Obligations. Nothing in the Plan or this paragraph shall affect in any way any F&D's rights against any third parties. Nothing in the Plan, Confirmation Order or any other order of the Bankruptcy Court shall require F&D or any of its affiliates to issue new or replacement surety bonds to the Wind-Down Debtors.

41. Fisher and Parts Authority. Fisher Auto Parts, Inc. ("Fisher") and Clutch Acquisition LLC ("Parts Authority") made deposits into a third party escrow account in connection with their joint bid for certain of the Debtors' assets in the Chapter 11 Cases (the "Deposits"). As of the date of this Order, the Deposits are still in escrow being held by the Debtors' designated escrow agent. The Debtors, Fisher, and Parts Authority reserve all rights with respect to the Deposits and, notwithstanding anything herein or in the Plan to the contrary, no right or claim of the Debtors, Fisher, or Parts Authority relating to or in connection with the Deposits shall be

deemed to be altered, modified, or waived by the Plan or this Order. Notwithstanding anything herein or in the Plan to the contrary, the Deposits are not and shall not be deemed to be property of the Debtors' estates or property to be disbursed or otherwise used to effectuate the Plan. Any disbursements shall be subject to further Court Order.

42. Property Works. The Debtors and Property Works agree that the total Cure Amount due through June 30, 2023 is \$38,825.80.

V. Controlling Documents

43. In the event of any inconsistency among the Plan and Disclosure Statement or any exhibit or schedule hereto, the terms of the Plan and Disclosure Statement shall control in all respects. In the event of any inconsistency between the Plan and Disclosure Statement and any document or agreement included in the Plan Supplement, the Plan Supplement document or agreement shall control. In the event of any inconsistency among the Plan and Disclosure Statement or any document or agreement included in the Plan Supplement and this Confirmation Order, this Confirmation Order shall control; *provided, however*, that notwithstanding the forgoing, the Settlement as approved by the 9019 Order shall govern the rights and obligations of the settlement parties thereto.

Signed: June 16, 2023



Christopher Lopez
United States Bankruptcy Judge

Exhibit A to the Confirmation Order

Plan

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)
))
Debtors.	)	) (Jointly Administered)
))

**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**

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 Veronica A. Polnick (T Bar No. 24079148)
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Trustee and Debtor in Possession

Trustee and Debtor in Possession

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

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Exhibit B	9019 Order with attachments

INTRODUCTION AND DISCLAIMERS

IEH Auto Parts Holding LLC and the above-captioned debtors and debtors in possession (collectively, the “Debtors” or “Auto Plus”), propose the following Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC, et al., (this “Disclosure Statement,” “Plan and Disclosure Statement,” or “Plan”) for the resolution of the outstanding Claims against, and Interests in, the Debtors pursuant to chapter 11 of the Bankruptcy Code. The Debtors are the proponents of this Plan within the meaning of section 1129 of the Bankruptcy Code. Other agreements and documents supplement this Plan and have been, or will be, Filed with the Bankruptcy Court. These supplemental agreements and documents are referenced in this Plan and Disclosure Statement and will be available for review prior to the Voting Deadline.

The Plan is a liquidating plan. The Debtors are selling substantially all of their Assets.

This Plan and Disclosure Statement contain certain statutory provisions, describes certain events in these Chapter 11 Cases and certain documents related to the Plan and Disclosure Statement that may be attached and are incorporated by reference. Although the Debtors believe that this information is fair and accurate, this information is qualified in its entirety to the extent that it does not set forth the entire text of such documents or statutory provisions or every detail of such events. The information contained herein or attached hereto is made only as of the date of this Plan and Disclosure Statement. There can be no assurances that the statements contained herein will be correct at any time after this date.

This Plan and Disclosure Statement was prepared in accordance with sections 1123 and 1125 of the Bankruptcy Code and Bankruptcy Rule 3016 and not necessarily in accordance with federal or state securities laws or other nonbankruptcy laws. This Plan and Disclosure Statement has not been approved or disapproved by the United States Securities and Exchange Commission (the “SEC”), any state securities commission or any securities exchange or association, nor has the SEC, any state securities commission or any securities exchange or association passed upon the accuracy or adequacy of the statements contained herein. No other governmental or other regulatory agency approvals have been obtained as of the date of the mailing of this Plan and Disclosure Statement.

The Debtors submit the Disclosure Statement, as may be amended from time to time, under section 1125 of the Bankruptcy Code and Bankruptcy Rule 3016, to all of the Debtors’ known creditors and Interest Holders entitled to vote on the Plan.

The purpose of this Disclosure Statement is to provide adequate information to enable all Holders of Claims and/or Interests who are entitled to vote on the Plan to arrive at a reasonably informed decision in exercising their respective right to vote on the Plan.

This Disclosure Statement is not intended to replace a careful review and analysis of the Plan, including the specific treatment of Claims and Interests under the Plan. It is submitted as an aid and supplement to your review of the Plan and to explain the terms of the Plan. Every effort has been made to fairly summarize the Plan and to inform Holders of Claims and Interests how various aspects of the Plan affect their respective positions. If any questions arise, the Debtors urge you to contact the Debtors’ counsel. These attorneys will attempt to resolve your questions. You are also encouraged to consult with your own counsel. Counsel for the Debtors are likewise available to answer any questions that your counsel may have regarding the Plan and Disclosure Statement.

In preparing this Plan and Disclosure Statement, the Debtors relied on financial data derived from their books and records or that was otherwise made available to them at the time of such preparation and on various assumptions regarding the Debtors’ businesses. Although the Debtors believe that such financial information fairly reflects the financial condition of the Debtors as of the date hereof, and that the assumptions regarding future events reflect reasonable business judgments, no representations or warranties are made as to the accuracy of the financial information contained herein or assumptions regarding the Debtors’ businesses and their future results and operations. Except where specifically noted, the financial information contained in this Plan and Disclosure Statement and in its exhibits has not been audited by a certified public accountant and has not been prepared in accordance with generally accepted accounting principles in the United States or any other jurisdiction.

This Plan and Disclosure Statement does not constitute, and may not be construed as, an admission of fact, liability, stipulation or waiver. A party with standing may object to Claims after the Confirmation or Effective Date of the Plan irrespective of whether this Plan and Disclosure Statement identifies any such objections to Claims.

The Debtors are making the statements and providing the financial information contained in this Plan and Disclosure Statement as of the date hereof, unless otherwise specifically noted. Although the Debtors may update the information in this Plan and Disclosure Statement, the Debtors do not have an affirmative duty to do so, and expressly disclaim any duty to publicly update any forward-looking statements, whether as a result of new information, future events or otherwise. Holders of Claims and Interests reviewing this Disclosure Statement should not infer that, at the time of their review, the facts set forth herein have not changed since this Disclosure Statement was filed. Information contained herein is subject to completion or amendment. The Debtors reserve the right to File an amended Plan and Disclosure Statement.

Confirmation and effectiveness of the Plan are subject to certain material conditions precedent described in Article VIII. There is no assurance that the Plan will be confirmed or, if confirmed, that such material conditions precedent will be satisfied or waived. You are encouraged to read this Plan and Disclosure Statement in its entirety, including, but not limited to Article II, entitled “Plan-Related Risk Factors,” before submitting your Ballot to vote to accept or reject the Plan.

The Debtors have not authorized any entity to give any information about, or concerning, the Plan and Disclosure Statement other than that which is contained in this Plan and Disclosure Statement. The Debtors have not authorized any representations concerning the Debtors or the value of their property other than as set forth in this Plan and Disclosure Statement.

If the Plan is confirmed by the Bankruptcy Court and the Effective Date occurs, all Holders of Claims and Interests (including those Holders of Claims or Interests who are not entitled to vote on the Plan) will be bound by the terms of the Plan and any transactions contemplated thereby.

The contents of this Plan and Disclosure Statement should not be construed as legal, business, or tax advice. Each Holder of Claims or Interests should consult his, her, or its own legal counsel and accountant as to legal, tax and other matters concerning his, her, or its Claim or Interest. This Plan and Disclosure Statement may not be relied upon for any purpose other than to determine how to vote on the Plan or object to confirmation of the Plan.

Nothing contained herein shall constitute an admission of any fact or liability by any party or be deemed evidence of the tax or other legal effects of the Plan on the Debtors or on Holders of Claims or Interests.

The Debtors and the Committee do not confirm the Plan and recommend all Holders of Claims entitled to vote on the Plan to vote to accept the Plan.

THE SOLICITATION

This Plan and Disclosure Statement is submitted by the Debtors to be used in connection with the solicitation of votes on the Plan and to describe the terms of the liquidation of the Debtors.

The Debtors requested that the Bankruptcy Court hold a hearing on conditional approval of this Plan and Disclosure Statement to determine whether this Disclosure Statement contains “adequate information” in accordance with section 1125.¹ The Bankruptcy Court entered an order conditionally approving the Disclosure Statement on May 2, 2023 Docket No. 474 . Pursuant to 1125(a)(1), “adequate information” is defined as “information of a kind, and in sufficient detail, as far as reasonably practicable in light of the nature and history of the debtor and the condition of the debtor’s books and records . . . that would enable such a hypothetical investor of the relevant class to make an informed judgment about the plan” All Holders of Claims and Interests are encouraged to read and carefully consider this Plan and Disclosure Statement in its entirety before voting to accept or reject the Plan.

In making a decision to accept or reject the Plan, each Holder of a Claim or Interest must rely on its own examination of the Debtors as described in this Plan and Disclosure Statement, including the merits and risks involved; thus, this Plan and Disclosure Statement shall not be construed to be providing any legal, business, financial or tax advice. Each Holder of a Claim or Interest should consult with his, her, or its own legal, business, financial and tax advisors as to any such matters concerning the solicitation, the Plan, or the transactions contemplated thereby. Additionally, Confirmation and Consummation of the Plan are subject to conditions precedent that could lead to delays in Consummation of the Plan. There can be no assurance that each of these conditions precedent will be

¹ All citations to “§” and “section” references the applicable section of the Bankruptcy Code.

satisfied or waived or that the Plan will be consummated. Even after the Effective Date, distributions under the Plan may be subject to delay so that disputed Claims can be resolved.

A hearing to consider the final approval of the Disclosure Statement and confirmation of the Plan is scheduled for **une , 202** , at **00 .m. evailin Cent al Time** (the “Confirmation Hearing”).

Objections to the final approval of the Disclosure Statement or objections to Confirmation of the Plan must be in writing and must be filed with the Clerk of the Bankruptcy Court and served on the Notice Parties to ensure receipt by them on or before **00 .m. evailin Cent al Time on May 2 , 202** . Bankruptcy Rule 3007 governs the form of any such objection.

An e to Commonly A ed ue tion

What i cha te an u tcy

Chapter 11 is the principal reorganization chapter of the Bankruptcy Code that allows financially distressed businesses to reorganize their debts or to liquidate their Assets in a controlled fashion. The commencement of a chapter 11 case creates an “estate” containing all of the legal and equitable interests of the debtor in property as of the date the bankruptcy case is filed. During a chapter 11 bankruptcy case, the debtors remain in possession of their Assets unless the Bankruptcy Court orders the appointment of a trustee. No trustee has been appointed in the Debtors’ cases. The Plan is being proposed by the Debtors. The Debtors worked to propose a plan of liquidation in an effort to minimize the overall administrative costs associated with these bankruptcy cases and maximize value to creditors and Interest Holders.

Ho do I dete mine ho my Claim o Inte e ti cla ified

To determine the classification of your Claim or Interest, you must determine the nature of your Claim or Interest. Under the Plan, Claims and Interests are classified into a series of Classes. The pertinent articles and sections of the Plan and Disclosure Statement disclose, among other things, the treatment that each Class of Claims or Interests will receive if the Plan is confirmed.

Ho do I dete mine hat I am li ely to ecove on account of my Claim o Inte e t

After you determine the classification of your Claim or Interest, you can determine the likelihood and range of potential recovery with respect to your Claim or Interest by referring generally to the discussions of potential Assets and the liquidation analysis attached hereto as **E hi it** , as well as to Article III, Article VII, and Article II.

What i nece a y to confi m the Plan

Under applicable provisions of the Bankruptcy Code, Confirmation of the Plan requires that, among other things, at least one Class of impaired Claims or Interests vote to accept the Plan. Acceptance by a Class of Claims or Interests means that at least two-thirds in the total dollar amount and more than one-half in number of the Allowed Claims or Interests actually voting in the class vote in favor of the Plan. Because only those claims or interests who vote on a plan will be counted for purposes of determining acceptance or rejection of a plan by an impaired class, a plan can be approved with the affirmative vote of members of an impaired class who own less than two-thirds in amount and one-half in number of the claims/interests. Besides acceptance of the Plan by each Class of Impaired creditors or Interests, the Bankruptcy Court also must find that the Plan meets a number of statutory tests before it may confirm the Plan. These requirements and statutory tests generally are designed to protect the Interests of Holders of Impaired Claims or Interests who do not vote to accept the Plan but who will nonetheless be bound by the Plan’s provisions if the Bankruptcy Court confirms the Plan.

If one or more Classes vote to reject the Plan, the Debtors may still request that the Bankruptcy Court confirm the Plan under 1129(b) of the Bankruptcy Code. To confirm a plan not accepted by all classes, the Debtors must demonstrate that the Plan does not discriminate unfairly, and is fair and equitable with respect to each Class of Claims or Interests that is Impaired under, and that has not accepted, the Plan. This method of confirming a plan is commonly

called a “cramdown.” In addition to the statutory requirements imposed by the Bankruptcy Code, the Plan itself also provides for certain conditions that must be satisfied as conditions to Confirmation.

Formation of the Committee in this Case

Yes. An official committee of unsecured creditors was appointed on February 14, 2023 Docket No. 99 . The Committee is represented by the law firm of Kane Russell Coleman Logan PC.

When is the deadline for returning my Ballot

The Bankruptcy Court directed that, to be counted for voting purposes, your Ballot must be received by the designated claims and noticing agent, Kurtzman Carson Consultants LLC (“KCC”) by 4 00 .m. available Central Time on May 2 , 202 .

It is important that all Impaired Creditors and Intellectual Property Holders vote on the Plan. The Debtors believe that the Plan provides the best overall recovery to Creditors and Intellectual Property Holders. The Debtors therefore believe that acceptance of the Plan is in the best interests of Creditors and Intellectual Property Holders and recommend that all Impaired Creditors and Intellectual Property Holders vote to accept the Plan.

If you would like to obtain copies of this Plan and Disclosure Statement or any of the documents attached or referenced herein, or have questions about the solicitation and voting process or these Chapter 11 Cases generally, please contact KCC, by either (a) visiting the Document Website at <https://www.kccllc.net/autoplus> or (b) calling (888) 802-7207 (toll-free) or (781) 575-2107 (international).

OVERVIEW OF PLAN

An overview of the Plan is set forth below. This overview is qualified in its entirety by reference to the Plan. If the Bankruptcy Court confirms the Plan and, in the absence of any applicable stay, all other conditions set forth in the Plan are satisfied, the Plan will take effect on the Effective Date.

On the Effective Date, a Plan Agent will be appointed by the Debtors to administer the Plan and wind down the Debtors’ Estates. As of the Effective Date of the Plan, the Plan Agent will be responsible for all payments and distributions to be made under the Plan to the Holders of Non-GUC Claims. The GUC Trustee will be responsible for all payments and distributions to be made under the Plan to the Holders of Allowed General Unsecured Claims through a post-confirmation trust. Each Executory Contract and Unexpired Lease to which the Debtors are a party shall be deemed rejected unless the Debtors expressly assume such agreements before the Effective Date.

The Plan is premised upon the substantive consolidation of the Debtors solely for the purposes of voting, determining which class or classes have accepted the Plan, confirming the Plan, and the resulting treatment of Claims and Interests and Distributions under the Plan.

Except as otherwise expressly provided in the Plan, each Debtor shall continue to maintain its separate corporate existence for all purposes other than the treatment of Claims under the Plan. On the Effective Date, all liabilities of each of the Debtors shall be deemed merged or treated as though they were merged into and with the Assets and Liabilities of each other solely for the purposes of this Plan. As a result, each Claim filed against one Debtor shall be deemed filed against the consolidated Debtors for the purposes of this Plan, and shall be deemed a single Claim against the consolidated Debtors’ Estates for Plan purposes. The Debtors’ substantive consolidation solely for Plan purposes shall not affect the legal and corporate structures of the Debtors, and shall not constitute a transfer of assets or liabilities between the Debtors for any tax purposes.

**ARTICLE I
DEFINED TERMS, RULES OF INTERPRETATION, AND COMPUTATION OF TIME**

A. Defined Terms

Capitalized terms used in this Plan have the meanings set forth in this Section I.A. Any term that is not otherwise defined herein, but that is used in the Bankruptcy Code or the Bankruptcy Rules, shall have the meaning given to that term in the Bankruptcy Code or the Bankruptcy Rules.

1. “503(b)(9) Claim” means a Claim pursuant to section 503(b)(9) of the Bankruptcy Code for the value of goods received by the Debtors in the 20 days immediately prior to the Petition Date and sold to the Debtors in the ordinary course of the Debtors’ business.

2. “9019 Motion” means the *Debtors’ Emergency Motion for Entry of an Order Appro in t e ettle ent et een t e e tors A P Pe oys t e o ittee and t e o ittee Me ers* Docket No. 444

3. “9019 Order” means the *rder A ro in t e ettle ent et een t e e tors A P Pe oys t e o ittee and t e o ittee Me ers* Docket No. 469 and the attachments thereto, which are incorporated by reference into this Plan.

4. “Administrative Expense Bar Date” means the date by which a request for payment of an administrative expenses must be filed and is thirty (30) days after the Effective Date.

5. “Administrative Expense Claim” means a Claim against the Debtors or their Estates for costs or expenses of administration of the Estates pursuant to sections 364(c)(1), 503(b), 503(c), 507(b) or 1114(e)(2) of the Bankruptcy Code, including: (a) the actual and necessary costs and expenses incurred after the Petition Date and through the Effective Date of preserving the Estates and operating the businesses of the Debtors; (b) compensation for legal, financial advisory, accounting and other services and reimbursement of expenses awarded or allowed under sections 330(a) or 331 of the Bankruptcy Code, including Professional Fee Claims; (c) all fees and charges assessed against the Estates under chapter 123 of title 28 of the United States Code, 28 U.S.C. 1911-1930; and (d) 503(b)(9) Claims.

6. “Affiliate” has the meaning set forth in section 101(2) of the Bankruptcy Code. With respect to any Person that is not a Debtor, the term “Affiliate” shall apply to such Person as if the Person were a Debtor.

7. “Allowed” means with respect to Claims: (a) any Claim (i) for which a proof of Claim has been timely filed on or before the applicable Bar Date (or for which a proof of Claim is not required to be filed pursuant to the Bankruptcy Code or a Final Order) or (ii) that is identified in the Schedules as of the Effective Date as not disputed, not contingent and not unliquidated, and for which no proof of Claim has been timely Filed; *ro ided* that, in each case, any such Claim shall be considered Allowed only if and to the extent that no objection to the allowance thereof has been filed or such an objection has been filed and the Claim thereafter has been Allowed by a Final Order; or (b) any Claim expressly deemed allowed by the Plan or allowed by a Final Order of the Bankruptcy Court (including pursuant to any stipulation or settlement agreement approved by the Bankruptcy Court). Claims allowed solely for the purpose of voting to accept or reject the Plan pursuant to an order of the Bankruptcy Court shall not be considered Allowed Claims.

8. “Asset” means all of the Debtors’ property, rights and interest that are property of the Estates pursuant to section 541 of the Bankruptcy Code, including all Assets of the Debtors as of the Effective Date, including but not limited to, cash on hand, the DIP Facility, and any Retained Causes of Action.

9. “Asset Purchase Agreement” means any closing document entered into pursuant to any Sale Transaction.

10. “Auction” means the auction convened starting May 10, 2023 in connection with the Sale Transaction.

11. “Avoidance Actions” means any and all actual or potential avoidance, recovery, subordination, or other Claims, Causes of Action, or remedies that may be brought by or on behalf of the Debtors or their Estates or other authorized parties in interest under the Bankruptcy Code or applicable non-bankruptcy law, including Claims, Causes of Action, or remedies under sections 502, 510, 541, 542, 544 through 553, and 724(a) of the Bankruptcy Code or under similar local, state, federal, or foreign statutes and common law, including fraudulent and voidable transfer laws.

12. “Ballot” means the applicable form or forms of ballot(s) distributed to each Holder of an impaired Claim entitled to vote on the Plan on which the Holder indicates either acceptance or rejection of the Plan and (when applicable) any election for treatment of such Claim under the Plan.

13. “Bankruptcy Code” means title 11 of the United States Code, as now in effect or hereafter amended, as applicable to the Chapter 11 Cases.

14. “Bankruptcy Court” means the United States Bankruptcy Court for the Southern District of Texas and, to the extent of the withdrawal of any reference under 28 U.S.C. 157, the District Court.

15. “Bankruptcy Rules” means, collectively, the Federal Rules of Bankruptcy Procedure and the local rules of the Bankruptcy Court, as now in effect or hereafter amended.

16. “Bar Date” means the applicable bar date by which a proof of Claim or request for payment of an Administrative Expense Claim must be, or must have been, Filed, as established by an order of the Bankruptcy Court, including the Bar Date Order and Confirmation Order.

17. “Bar Date Order” means the order entered in the Southern District of Texas in the captioned case, *in re: [redacted]*, Case No. 23-90054, entered by the Bankruptcy Court on March 13, 2023, Docket No. 222.

18. “Business Day” means any day, other than a Saturday, Sunday or “legal holiday” (as defined in Bankruptcy Rule 9006(a)).

19. “Cash” means legal tender of the United States of America and equivalents thereof.

20. “Causes of Action” means any action, claim, cause of action, controversy, demand, right, action, Lien, indemnity, interest, guaranty, suit, obligation, liability, damage, remedy, judgment, account, defense, offset, power, privilege, license, and franchise of any kind or character whatsoever, whether known or unknown, contingent or non-contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law. For the avoidance of doubt, “Causes of Action” include: (a) any right of setoff, counterclaim, or recoupment and any claim under contract or for breach of duties imposed by law or in equity; (b) any Claim based on or relating to, or in any manner arising from, in whole or in part, tort, breach of contract, breach of fiduciary duty, violation of state or federal law or breach of any duty imposed by law or in equity, including securities laws, negligence, and gross negligence; (c) the right to dispute, object to, compromise, or seek to recharacterize, reclassify, subordinate or disallow Claims or Interests; (d) any claim pursuant to section 362 or chapter 5 of the Bankruptcy Code; (e) any Claim or defense including fraud, mistake, duress, and usury, and any other defenses set forth in section 558 of the Bankruptcy Code; and (f) any state or foreign law fraudulent transfer or similar Claim.

21. “Chapter 11 Cases” means the bankruptcy cases commenced in the Bankruptcy Court by the Debtors under chapter 11 of the Bankruptcy Code and jointly administered under the caption *A to Parts oldin et al*, Case No. 23-90054 (CML).

22. “Chubb Companies” means ACE American Insurance Company, Indemnity Insurance Company of North America, ACE Fire Underwriters Insurance Company, Westchester Surplus Lines Insurance Company, Illinois

Union Insurance Company, ACE Property and Casualty Insurance Company, Federal Insurance Company, Northwestern Pacific Indemnity Company, each of their respective U.S.-based affiliates, and all of the predecessors and successors of each of the foregoing.

23. “Chubb Insurance Contracts” means all insurance policies issued by the Chubb Companies and that provide, or that have provided, coverage at any time to any of the Debtors (or any of their predecessors), and all agreements, documents or instruments relating thereto.

24. “Claim” has the meaning set forth in section 101(5) of the Bankruptcy Code.

25. “Claims and Noticing Agent” means Kurtzman Carson Consultants (“KCC”), in its capacity as the Debtors’ Bankruptcy Court-appointed claims, noticing, and solicitation agent in these Chapter 11 Cases.

26. “Class” means a class of Claims, as described in Article III of this Plan and Disclosure Statement.

27. “Committee” means the official committee of unsecured creditors appointed on February 14, 2023 Docket No. 99 and represented by the law firm of Kane Russell Coleman Logan PC.

28. “Confirmation” means the entry of the Confirmation Order by the Bankruptcy Court on the docket of these Chapter 11 Cases.

29. “Confirmation Date” means the date on which the Bankruptcy Court enters the Confirmation Order on the docket of these Chapter 11 Cases, within the meaning of Bankruptcy Rules 5003 and 9021.

30. “Confirmation Hearing” means the hearing held by the Bankruptcy Court on Confirmation of this Plan, as such hearing may be continued.

31. “Confirmation Order” means the order of the Bankruptcy Court confirming this Plan pursuant to section 1129 of the Bankruptcy Code and approving the adequacy of the Disclosure Statement pursuant to section 1125 of the Bankruptcy Code.

32. “Consummation” means the occurrence of the Effective Date.

33. “Covered Claim” means any Claim or Cause of Action related to any act or omission in connection with, relating to, or arising out of, the Chapter 11 Cases, the formulation, preparation, dissemination, negotiation, or filing of the DIP Facility, the Settlement, the Disclosure Statement, the Plan, the Plan Supplement, or any Wind-Down Transaction, any contract, instrument, release, or other agreement or document created or entered into in connection with the DIP Facility, the Settlement the Disclosure Statement, the Plan, the Plan Supplement, the Chapter 11 Cases, the Filing of the Chapter 11 Cases, the DIP Loan Documents, the DIP Orders, the solicitation of votes on the Plan, the pursuit of Confirmation, the pursuit of consummation, the administration and implementation of the Plan, or the distribution of property under the Plan or any other related agreement, or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place prior to the Effective Date.

34. “Cure Amount” means all amounts, including an amount of \$0.00, required to cure any monetary defaults under any Executory Contract or Unexpired Lease (or such lesser amount as may be agreed upon by the parties to an Executory Contract or Unexpired Lease) that is to be assumed by the Debtors pursuant to sections 365 or 1123 of the Bankruptcy Code.

35. “Debtors” has the meaning set forth in the introduction hereof.

36. “Deductible” means any deductible under an Insurance Policy.

37. “DIP Lender” means American Entertainment Properties Corp., in its capacity as the lender under the DIP Facility.

38. “DIP Facility” has the meaning set forth in the DIP Orders.
39. “DIP Facility Claims” means any Allowed Claims arising from DIP Obligations, as defined in the Final DIP Order.
40. “DIP Liens” has the meaning set forth in the DIP Orders.
41. “DIP Loan Documents” has the meaning set forth in the Final DIP Order.
42. “DIP Orders” means the Interim DIP Order and Final DIP Order.
43. “Disbursing Agent” means: (a) the Plan Agent, in its capacity as disbursing agent hereunder; (b) the Debtors solely with respect to Distributions that are required to be made on or before on the Effective Date by the Debtors under this Plan and Disclosure Statement; (c) any Third Party Disbursing Agent employed by the Plan Agent or the GUC Trustee to assist with making distributions as permitted by the Plan; and (d) the GUC Trustee in its capacity as disbursing agent hereunder.
44. “Disclosure Statement Order” means the order entered by the Bankruptcy Court conditionally approving this Disclosure Statement Docket No. 474 .
45. “Disputed Claim” means:
- a. a Claim that is listed on the Debtors’ Schedules as either disputed, contingent or unliquidated, whether or not a proof of Claim has been Filed;
 - b. a Claim that is listed on the Debtors’ Schedules as other than disputed, contingent or unliquidated, but the nature or amount of the Claim as asserted by the Holder in a proof of Claim varies from the nature or amount of such Claim as it is listed on the Schedules;
 - c. a Claim that is not listed on the Debtors’ Schedules;
 - d. a Claim as to which the Debtors or, prior to the Confirmation Date, any other party in interest, has Filed an objection and such objection has not been withdrawn or denied by a Final Order; or
 - e. a Claim for which a proof of Claim or request for payment of Administrative Expense Claim is required to be Filed under the Plan and no such proof of Claim or request for payment of Administrative Expense Claim is or was timely Filed.
46. “Disputed Claims Reserve” means any of the reserve funds established pursuant to Article VID of this Plan.
47. “Distribution” means a distribution under the Plan of property to a Holder of an Allowed Claim on account of such Allowed Claim.
48. “Distribution Date” means a date selected by a Distributing Agent in accordance with the terms of the Plan to make Distributions on account of Allowed Claims.
49. “Distribution Record Date” means the Confirmation Date.
50. “District Court” means the United States District Court for the Southern District of Texas.
51. “Document Website” means the internet address <https://kccllc.net/autoplus>, at which the Plan and Disclosure Statement and any amendments or supplements thereto shall be available to any party in interest and the public, free of charge.

52. “Effective Date” means a day, as determined by the Debtors, that is the Business Day as soon as reasonably practicable after all conditions precedent to the Effective Date set forth in Article VIII B have been met or waived in accordance with Article VIII C.

53. “Entity” has the meaning set forth in section 101(15) of the Bankruptcy Code.

54. “Equity Interest” means an interest in an “equity security” as such term is defined in section 101(16) of the Bankruptcy Code.

55. “Estates” means the estates created for the Debtors in their Chapter 11 Cases pursuant to section 541 of the Bankruptcy Code.

56. “Exculpated Parties” means, collectively, each of the following in their capacity as such (a) the Debtors; (b) the Committee, in its capacity as such; and (c) the members of the Committee in their individual capacities.

57. “Executory Contract” means a contract to which the Debtors are a party that is subject to assumption, assumption and assignment, or rejection under section 365 or 1123 of the Bankruptcy Code, as applicable.

58. “File,” “Filed,” or “Filing” means file, filed or filing with the Bankruptcy Court or its authorized designee in the Chapter 11 Cases.

59. “Final DIP Order” means the *inal rder A t ori in Post Petition inancin ec red y enior iens A t ori in t e e tors to se as ollateral rantin Ade ate Protection and rantin elated elief* Docket No. 478 .

60. “Final Distribution Date” means, with respect to a particular Class of Claims, the Distribution Date upon which final Distributions to claimants in the Class are to be made.

61. “Final Order” means an order or judgment of the Bankruptcy Court, or any other court of competent jurisdiction, as entered on the docket in these Chapter 11 Cases or the docket of any other court of competent jurisdiction, that has not been reversed, stayed, modified or amended, and as to which the time to appeal or seek certiorari or move, under Bankruptcy Rule 9023 or Rule 59 of the Federal Rules of Civil Procedure, for a new trial, reargument or rehearing has expired, and no appeal or petition for certiorari or other proceeding for a new trial, reargument or rehearing has been timely taken, or as to which any appeal that has been taken or any petition for certiorari that has been timely Filed has been withdrawn or resolved by the highest court to which the order or judgment was appealed or from which certiorari was sought or the new trial, reargument or rehearing shall have been denied or resulted in no modification of such order; *ro ided* that the possibility that a motion under Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules, may be Filed relating to such order shall not prevent such order from being a Final Order.

62. “General Bar Date” means the date by which each Entity that asserts a Claim (whether secured, unsecured, priority, or non-priority) against any of the Debtors that arose or is deemed to have arisen before the Petition Date, including 503(b)(9) Claims, must file an original, written proof of Claim.

63. “General Unsecured Claim” means any Claim against the Debtors that is (a) unpaid as of the Effective Date, and (b) is not an Administrative Expense Claim, DIP Facility Claim, Intercompany Claim, Priority Claim, Priority Tax Claim, Secured Claim, or Cure Amount.

64. “Governmental Bar Date” means the date by which each Governmental Unit that asserts a Claim (whether secured, unsecured, priority, or non-priority) against the Debtors that arose or is deemed to have arisen before the Petition Date, including 503(b)(9) Claims and Claims for unpaid Taxes arising from prepetition Tax years or periods or prepetition transactions, must file an original, written proof of Claim.

65. “Governmental Unit” means a “governmental unit,” as defined in section 101(27) of the Bankruptcy Code.

66. “GUC Claim Reconciliation” means the objection to and reconciliation of General Unsecured Claims, and the distribution of the GUC Pool to Holders of Allowed General Unsecured Claims.

67. “GUC Claim Reconciliation Fund” means the 500,000 fund established by the Debtors (in addition to the GUC Payment) to (i) fund the GUC Trust after the Effective Date and the GUC Trustee’s reconciliation of the General Unsecured Claims (including the filing and resolution of objection), (ii) to pay all of the costs and expenses of the GUC Trust and the GUC Trustee, including any professional fees, (iii) all costs and expenses incurred in connection with the establishment of the GUC Trust and/or the GUC Trust Agreement incurred on or after the Confirmation Date, (iv) all costs and expenses incurred by any professionals employed by the Committee, any professionals employed by any Committee members, and/or any Committee members on or after the Confirmation Date subject to payment under the GUC Trust Agreement, and (v) for disbursement of the GUC Payment, as further described and approved in the 9019 Order.

68. “GUC Payment” means, as defined and further described in the 9019 Motion, the payment of 17 million to be used solely for payment of Allowed General Unsecured Claims, and not for any satisfaction of any other Claims or for any other purpose, which payment shall be funded on or before the earlier of (i) the effective date of a Sale Transaction, (ii) the Effective Date, and (iii) July 31, 2023. The GUC Payment shall be funded from the DIP Facility, the Debtors’ Cash on hand, or proceeds of the Debtors’ accounts receivable, *ro ided o e er*, that if such sources are insufficient, the DIP Lender shall independently be responsible for funding any shortfall.

69. “GUC Pool” means the GUC Payment; 25 of Sale Proceeds above 205 million from the Auction until the DIP Facility Claim is paid in full; all additional Sale Proceeds after the DIP Facility Claim is paid in full, and any Assets of the Estates after satisfaction of all Allowed Claims of superior priority to General Unsecured Claims under the Bankruptcy Code and the conclusion of the Wind-Down Transactions.

70. “GUC Trust” means that certain trust to be established on the Effective Date, in accordance with the GUC Trust Agreement and this Plan, to, as applicable, administer process, settle, resolve, litigate, satisfy, and pay Allowed General Unsecured Claims.

71. “GUC Trustee” means Person or Persons identified in the Plan Supplement (as determined by the Committee) to be appointed by the Committee on the Effective Date and who will serve as the trustee of the GUC Trust, and overseeing the GUC Claim Reconciliation in accordance with this Plan. The GUC Trustee shall be deemed an officer by the Bankruptcy Court appointed as a fiduciary and representative of the trust established by the Plan Supplement in order to implement the terms of the Plan with respect to General Unsecured Claims, the GUC Claim Reconciliation, the GUC Claim Reconciliation Fund, and the GUC Pool.

72. “GUC Trust Agreement” means that certain trust agreement to be executed on or prior to the Effective Date, that, among other things, (i) establishes and governs the GUC Trust and (ii) establishes, *inter alia*, the procedures governing the rights of the GUC Trustee with respect to the objections to, or allowance of General Unsecured Claims, which agreement shall be in form and substance reasonably acceptable to the Debtors and the Committee. The GUC Trust Agreement and the identification of the GUC Trustee will be included in the Plan Supplement.

73. “Holder” means an Entity (or parent, Affiliate, subsidiary, assignee, or agent of an Entity) holding a Claim against, or an Interest in, the Debtors, as the context requires.

74. “IAG” means Icahn Automotive Group LLC.

75. “Icahn Entities” means Icahn Enterprises Holdings, L.P. and all of its direct and indirect subsidiaries other than the Debtors. The Icahn Entities include, for the avoidance of doubt, IAG, and the Pep Boys Entities.

76. “IEH Holding” means Debtor IEH Auto Parts Holding LLC.

77. “IEP” means Icahn Enterprises L.P.

78. “Impaired” means, with respect to a Class of Claims or Interests, a Claim or an Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

79. “Insurance Policies” means the Chubb Insurance Contracts and any and all insurance policies, insurance settlement agreements, coverage-in-place agreements, and other agreements, documents, or instruments relating to the provision of insurance entered into by or issued to or for the benefit of, at any time, the Debtors or its predecessors.

80. “Insurer” means each and all of the Chubb Companies and any company or other entity that issued an Insurance Policy, any third party administrator of or for any Insurance Policy, and any respective predecessors and/or Affiliates of any of the foregoing.

81. “Interest” means the rights of the Holders of the partnership interests, membership interests or other equity interests in the Debtors and outstanding immediately prior to the Petition Date, and any options, warrants or other rights with respect thereto, or any other instruments evidencing an ownership interest in the Debtors and the rights of any Entity to purchase or demand the issuance of any of the foregoing, including: (a) redemption, conversion, exchange, voting, participation and dividend rights (including any rights in respect of accrued and unpaid dividends); (b) liquidation preferences; and (c) stock options and warrants.

82. “Intercompany Claim” means any Claim against a Debtor held by another Debtor or a Non-Debtor Affiliate.

83. “Interim Compensation Order” means the *rder sta lis in Proced res for nteri o ensation and ei rse ent of enses for Professionals* entered by the Bankruptcy Court on March 27, 2023 Docket No. 264 .

84. “Interim DIP Order” means the *orrected nteri rder A t ori in Post Petition inancin ec red y enior iens A t ori in t e e tors to se as ollateral rantin Ade ate Protection c ed lin a inal earin and rantin elated elief* Docket No. 90 .

85. “IRS” means the United States Internal Revenue Service.

86. “Lien” has the meaning set forth in section 101(37) of the Bankruptcy Code.

87. “Non-Debtor Affiliates” means all non-Debtor affiliates of any of the Debtors including, without limitation, IAG, IEP, all of the Icahn Entities, and any and all other direct and indirect non-Debtor parents of any of the Debtors and any direct or indirect subsidiaries thereof.

88. “Non-GUC Claims” means all Claims other than General Unsecured Claims.

89. “Notice of Occurrence of Effective Date” means the notice Filed in accordance with Article VIII D of this Plan.

90. “Notice Parties” means, collectively, the parties listed in Article G.

91. “Objection Deadline” means the deadline to File objections to Confirmation of this Plan, which is May 26, 2023, at 5:00 p.m. (prevailing Central Time) or any other deadline to File objections to Confirmation of this Plan established by the Disclosure Statement Order.

92. “Ordinary Course Professionals Order” means the *rder A t ori in t e etention and o ensation of ertain Professionals tili ed in t e rdinary o rse of siness* entered by the Bankruptcy Court on April 10, 2023 Docket No. 355 .

93. “Pep Boys” means The Pep Boys—Manny, Moe Jack Holding Corp.

94. “Pep Boys Entities” means The Pep Boys—Manny, Moe & Jack Holding Corp., Icahn Automotive Service LLC, and each of their respective direct and indirect subsidiaries.

95. “Person” has the meaning set forth in section 101(41) of the Bankruptcy Code.

96. “Petition Date” means January 31, 2023, the date on which the Debtors Filed their petitions for relief commencing these Chapter 11 Cases.

97. “Plan” has the meaning set forth in the introduction hereof.

98. “Plan Agent” means the Person or Persons identified in the Plan Supplement (as determined by the Debtors) to be appointed by the Debtors on the Effective Date and who will serve as the trustee and administrator overseeing the wind down and dissolution of the Debtors and their Estates in accordance with this Plan.

99. “Plan Agent Agreement” means the documents included in the Plan Supplement identifying the Plan Agent and setting forth the terms and conditions of the Plan Agent’s retention and implementation of the Plan.

100. “Plan Supplement” means the documents, schedules and any exhibits Filed prior to the Confirmation Hearing, as amended, supplemented, or modified from time to time, which shall include (a) the schedule of Retained Contracts (if any), (b) the identity of the Plan Agent and Plan Agent Agreement, (c) the identity of the GUC Trustee and GUC Trust Agreement, and (d) the schedule of Retained Causes of Action.

101. “Priority Claim” means a Claim that is entitled to priority in payment pursuant to section 507(a) of the Bankruptcy Code that is not an Administrative Expense Claim or a Priority Tax Claim.

102. “Priority Tax Claim” means a Claim that is entitled to priority in payment pursuant to section 507(a)(8) of the Bankruptcy Code.

103. “Pro Rata” means, when used with reference to a Distribution of property to Holders of Allowed Claims in a particular Class or any other specified group of Claims pursuant to this Plan, proportionately, so that with respect to a particular Allowed Claim in such Class or in such group, the ratio of the amount of property to be distributed on account of such Claim to the amount of such Claim is the same as the ratio of the amount of property to be distributed on account of all Allowed Claims in such Class or group of Claims to the amount of all Allowed Claims in such Class or group of Claims. Until all Disputed Claims in a Class are resolved, Disputed Claims shall be treated as Allowed Claims in their face amount for purposes of calculating Pro Rata distribution of property to Holders of Allowed Claims in such Class.

104. “Professional” means any Entity (a) employed in the Chapter 11 Cases by the Estates or the Committee pursuant to a Final Order in accordance with sections 327, 328, 363 or 1103 of the Bankruptcy Code (other than a professional entitled to receive compensation or reimbursement of expenses pursuant to the Ordinary Course Professionals Order) or (b) for which compensation or reimbursement has been Allowed by the Bankruptcy Court in the Chapter 11 Cases for services to the Estates, and expenses incurred in connection with such services, pursuant to section 503(b)(4) of the Bankruptcy Code.

105. “Professional Fee Claim” means any Administrative Expense Claim for the compensation of Professionals and the reimbursement of expenses incurred by such Professionals through and including the Confirmation Date to the extent such fees and expenses have not been paid pursuant to an order of the Bankruptcy Court and any fees incurred after the Confirmation Date but before the Effective Date only to the extent reasonably required to compel a party’s performance under the 9019 Order and/or Settlement Term Sheet. To the extent that the Bankruptcy Court denies or reduces by a Final Order any amount of a Professional’s requested fees and expenses, then the amount by which such fees or expenses are reduced or denied shall reduce the applicable Professional Fee Claim.

106. “Professional Fee Escrow Account” means an account funded by the Debtors with Cash as soon as possible after Confirmation and not later than the Effective Date in an amount equal to the Professional Fee Escrow Amount.

107. “Professional Fee Escrow Amount” means the reasonable estimate of the aggregate amount of Professional Fee Claims relating to the period prior to the Effective Date, which estimates Professionals shall deliver to the Debtors as set forth in Article IIIA.1 of this Plan.

108. “Purchaser” means any Entity that purchased Assets pursuant to a Sale Order.

109. “Related Party” means, with respect to any Person or Entity, such Person’s or Entity’s current or former directors, managers, officers, equity holders (regardless of whether such interests are held directly or indirectly), predecessors, participants, successors, and assigns, subsidiaries, Affiliates, managed accounts or funds, and each of their respective current and former equity holders, directors, managers, owners, principals, shareholders, members, management companies, fund advisors, employees, agents, advisory board members, financial advisors, partners, attorneys, investment bankers, consultants, representatives, other professionals and the respective successors and assigns thereof.

110. “Released Parties” means, collectively, and in each case in its capacity as such: (a) the Debtors and their Estates; (b) the Icahn Entities; (c) the Committee, in its capacity as such; (d) the members of the Committee in their individual capacities, and (e) each Related Party of each Entity in clause (a) through clause (d); *ro ided* that any Holder of a Claim or Interest that (x) validly opts out of the releases contained in the Plan, (y) Files an objection to the releases contained in the Plan by the Objection Deadline, or (z) timely votes to reject the Plan, shall not be a “Released Party.”

111. “Releasing Parties” means collectively, and in each case in its capacity as such: (a) the Debtors and their Estates; (b) the Icahn Entities; (c) the Committee, in its capacity as such; (d) the members of the Committee in their individual capacities, (e) all Holders of Claims, Interests, and Causes of Action, and (f) each Related Party of each Entity in clause (a) through clause (e) for which such Entity is legally entitled to bind such Related Party to the releases contained in the Plan under applicable law; *ro ided* that any Holder of a Claim or Interest that (x) validly opts out of the releases contained in the Plan, (y) Files an objection to the releases contained in the Plan by the Plan Objection Deadline, or (z) timely votes to reject the Plan, shall not be a “Releasing Party.”

112. “Representatives” means, with respect to any Person, any officers, directors, managers, principals, members, employees, agents, advisory board members, financial advisors, partners, attorneys, accountants, investment bankers, consultants, representatives, and other professionals of such Person, in each case, in such capacity.

113. “Retained Causes of Action” means the Causes of Action that shall vest in the Wind-Down Debtors on the Effective Date, which, for the avoidance of doubt, shall not include any Causes of Action that are or were settled, released, waived, exculpated, or transferred (i) prior to the Petition Date by any of the Debtors or (ii) pursuant to the Plan, any Sale Transaction, or any Order of the Bankruptcy Court entered in these Chapter 11 Cases (including the DIP Orders and the 9019 Order), as the same may be amended, modified, or supplemented from time to time by the Debtors prior to the Effective Date.

114. “Retained Contracts” means those Executory Contracts and Unexpired Leases to be assumed or assumed and assigned by the Debtors (if any), which shall be set forth in a schedule included in the Plan Supplement.

115. “Sale Orders” means any order entered by the Bankruptcy Court approving the sale of all or part of the Debtors’ Assets, pursuant to the *e tors Motion for ntry of an rder i A ro in t e id Proce res A ro in t e ale of t e e tors Assets ree and lear and rantin elated elief* Docket No. 96 and the related *rder A ro in t e id Proce res and rantin elated elief* Docket No. 96 .

116. “Sale Proceeds” means the proceeds of any Sale Transaction.

117. “Sale Transaction” means any sale by the Debtors to the Purchasers of their Assets pursuant to any Sale Order.

118. “Schedules” means the schedules of assets and liabilities and the statement of financial affairs Filed by the Debtors, as required by section 521 of the Bankruptcy Code, as the same may have been or may be amended, modified or supplemented.

119. “Secured Claim” means a Claim that is secured by a Lien on property in which the Estates have an interest, which Lien is valid, perfected, and enforceable pursuant to applicable law or by reason of a Final Order of the Bankruptcy Court, or that is subject to a valid right of setoff pursuant to section 553 of the Bankruptcy Code, to the extent of the value of the Holder of such Claim’s interest in the Estates’ interest in such property or to the extent of the amount subject to setoff, as applicable, as determined pursuant to sections 506(a) or as Allowed pursuant to the Plan as a Secured Claim.

120. “Settlement” means the global settlement by and among the Debtors, the Committee, the members of the Committee, the DIP Lender, and Pep Boys, as approved by the 9019 Order.

121. “Settlement Term Sheet” means the term sheet describing the principal terms of the Settlement, filed at Docket No. 444.

122. “SIR” means any self-insured retention under an Insurance Policy.

123. “Tax” means: (a) any net income, alternative or add-on minimum, gross income, gross receipts, gross margin, sales, use, ad valorem, value added, transfer, franchise, profits, license, withholding, payroll, employment, excise, severance, stamp, occupation, premium, property, environmental, escheat, unclaimed property or windfall, profits, custom, duty or other tax, governmental fee or like assessment or charge of any kind whatsoever (together in each instance with any interest, penalty, addition to tax or additional amount) imposed by any federal, state, local or foreign taxing authority; or (b) any liability for payment of any amounts of the foregoing types as a result of being a member of an affiliated, consolidated, combined or unitary group, or being a party to any agreement or arrangement whereby liability for payment of any such amounts is determined by reference to the liability of any other Person.

124. “Third Party Disbursing Agent” means any Entity designated by Plan Agent or GUC Trustee to act as a Disbursing Agent pursuant to Article VIB of this Plan.

125. “Third Party Payment” means any payment made on account of a Claim by a non-Debtor.

126. “Transition Services Agreement” means that certain transition services agreement between the Pep Boys Entities and the Debtors dated as of December 31, 2021.

127. “U.S. Trustee” means the Office of the United States Trustee for the Southern District of Texas.

128. “Unexpired Lease” means a lease to which the Debtors are a party that is subject to assumption, assumption and assignment, or rejection under section 365 of the Bankruptcy Code or section 1123 of the Bankruptcy Code, as applicable.

129. “Unimpaired” means, when used in reference to a Claim, a Claim that is not Impaired within the meaning of section 1124 of the Bankruptcy Code.

130. “Voting Class” means the Class of Claims entitled to vote under the Plan to accept or reject the Plan.

131. “Voting Deadline” means May 30, 2023, at 4:00 p.m., prevailing Central Time, which is the deadline for submitting Ballots to accept or reject this Plan in accordance with section 1126 of the Bankruptcy Code.

132. “Wind Down” means the wind-down, dissolution, and liquidation of the Debtors’ Estates after the Effective Date.

133. “Wind-Down Budget” means a budget agreed upon by the Debtors or Wind-Down Debtors, as applicable, and the DIP Lender to govern the expenses incurred by the Wind-Down Debtors to execute the Wind-Down Transactions.

134. “Wind-Down Debtors” means the Debtors, or any successor thereto, by merger, consolidation, or otherwise, on or after the Effective Date. Except as otherwise expressly stated herein, references to the Debtors on or after the Effective Date shall be construed as a reference to the Wind-Down Debtors.

135. “Wind-Down Transactions” means the transactions that the Plan Agent deems to be necessary or appropriate to implement the terms of the Plan, and that ultimately result in the dissolution or other termination of the Debtors.

B. Rule of Interpretation and Computation of Time

. Rule of Interpretation

For purposes of this Plan and Disclosure Statement, unless otherwise provided herein: (a) whenever it is appropriate from the context, each term, whether stated in the singular or the plural, includes both the singular and the plural; (b) any reference in this Plan and Disclosure Statement to a contract, instrument, release or other agreement or document being in a particular form or on particular terms and conditions means that such document shall be substantially in such form or substantially on such terms and conditions; (c) any reference in this Plan and Disclosure Statement to an existing document or exhibit Filed or to be Filed means such document or exhibit, as it may have been or may be amended, modified or supplemented pursuant to this Plan and Disclosure Statement, the Confirmation Order or otherwise; (d) any reference to an Entity as a Holder of a Claim or Interest includes that Entity’s successors, assigns and affiliates; (e) all references in the Plan to Sections, Articles and exhibits are references to Sections, Articles and exhibits of or to this Plan and Disclosure Statement; (f) the words “herein,” “hereunder” and “hereto” refer to this Plan and Disclosure Statement in its entirety rather than to a particular portion of this Plan and Disclosure Statement; (g) captions and headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of this Plan and Disclosure Statement; (h) subject to the provisions of any contract, articles or certificates of incorporation, bylaws, codes of regulation, similar constituent documents, instrument, release or other agreement or document entered into or delivered in connection with this Plan and Disclosure Statement, the rights and obligations arising under this Plan and Disclosure Statement shall be governed by, and construed and enforced in accordance with, federal law, including the Bankruptcy Code and the Bankruptcy Rules; and (i) the rules of construction set forth in section 102 of the Bankruptcy Code (other than subsection (5) thereof) shall apply to the extent not inconsistent with any other provision of this Article IB.

2. Computation of Time

In computing any period of time prescribed or allowed by this Plan and Disclosure Statement, the provisions of Bankruptcy Rule 9006(a) shall apply.

. Controlling Document

In the event of any inconsistency among the Plan and Disclosure Statement or any exhibit or schedule hereto, the terms of the Plan and Disclosure Statement shall control in all respects. In the event of any inconsistency between the Plan and Disclosure Statement and any document or agreement included in the Plan Supplement, the Plan Supplement document or agreement shall control. In the event of any inconsistency among the Plan and Disclosure Statement or any document or agreement included in the Plan Supplement and the Confirmation Order, the Confirmation Order shall control; *provided, however*, that notwithstanding the forgoing, the Settlement as approved by the 9019 Order shall govern the rights and obligations of the settlement parties thereto.

ARTICLE II
DEBTORS' HISTORY AND THE BANKRUPTCY CASE

A. Debtors' History

1. Debtors' Background, Corporate Structure, and Operation

a. Debtors' Background

The Debtors are a leading automotive aftermarket parts distributor in the United States. The Auto Plus brand was launched in the United States in 2010. Auto Plus was owned by Uni-Select Inc. at that time. Uni-Select entered the United States automotive aftermarket parts industry in 1998. It grew Auto Plus operations through acquisitions and investment in inventory and distribution technology platforms for its facilities and customers.

In February 2015, IEH Auto Parts, LLC, a subsidiary of IEP acquired substantially all of the Assets of Uni-Select USA, Inc., including Uni-Select Inc.'s automotive parts distribution business in the United States. The transaction included 22 distribution centers and satellite locations, 259 corporate-owned stores, and more than 3,500 team members.

In 2016, IEP, through a subsidiary merger, acquired Pep Boys, a leading automotive aftermarket service company, with nearly a thousand locations throughout the United States. Later, IEP formed IAG and ownership of Auto Plus and Pep Boys was transferred to IAG, bringing them together under one corporate umbrella.

Despite their common parent, the Debtors and Pep Boys have faced their customer and suppliers as separate businesses.² In 2019, IAG announced its plan to more formally separate the Debtors and Pep Boys businesses into two independent aftermarket businesses—Parts (i.e., the Debtors) and Service (i.e., Pep Boys).

Pursuant to this multi-year plan, the Debtors and Pep Boys operate internally as separate businesses with standalone management teams. Pursuant to their overall turnaround, the Debtors began to right-size the retail footprint, grow the eCommerce platform and relationships, and implement inventory optimization actions.

2. Corporate Structure

The Debtors' headquarters are located in Kennesaw, Georgia. The Debtors operate 304 store locations across 26 states, as well as 21 distribution centers—all of which are leased. For the Debtors to serve their core customers effectively, the Debtors have distribution centers in strategically located regions and near their stores to ensure a continuous supply of products. A typical Auto Plus store operates, in part, as a mini-distribution center that supports nearby customers (by stocking frequently purchased parts) and also as a retail store that services walk-in customers. Ultimately, the Debtors' retail and distribution center footprint enables it to fulfill seamlessly their commitments to the stores and end-customers.

Debtor IEH Holding is the direct or indirect parent of all the other Debtors. IEH Holding is itself wholly owned by non-Debtor IAG.

c. Operation

The Debtors' business operations can be broken down into two key customer groups: (a) installers and (b) jobbers. The Debtors also serve several ancillary business segments, which comprise roughly one third of the Debtors' revenue.

² For clarity, there are 53 locations where Auto Plus leases space from Pep Boys and the two businesses operate out of one location as separate businesses despite the shared space between the entities. The Debtors will reject most, if not all, of these subleases and leases before the Effective Date.

Installers. Installers are service providers (e.g., mechanics and garages) that order automotive parts directly from the Debtors. The Debtors' installer customer base is comprised of (a) 2,000+ installers enrolled in the Auto Plus professional service center program, and (b) approximately 19,000 installers not enrolled in the professional service center program. The proximity of the Debtors' stores to the installer base enables efficient delivery of parts on an as-needed basis.

Jobbers. Jobbers are wholesalers that purchase larger quantities of automotive parts that they can distribute to their own customers. The jobber customer base is comprised of over 400 banner jobber customers that predominantly buy parts from the Debtors and over 1,600 jobbers that do not fly the Auto Plus banner. The locations of Auto Plus's stores and distribution centers allow it to fulfill its commitments to deliver daily shipments to jobbers.

Other. Approximately a third of the Debtors' revenue comes from ancillary business segments, such as (a) store sales to retail customers (tapping into the do-it-yourself customer base), (b) eCommerce, (c) national accounts, where the Debtors sell directly to large national companies, (d) exports to foreign-based jobbers, (e) large fleet companies (e.g., car rental companies), (f) governmental bids, and (h) paint body equipment, which are autobody shops that purchase paint.

B. Events Leading to the Chapter 11 Cases

Over the last two years, the Debtors incurred significant losses in their operations. For fiscal year 2021, the Debtors' EBITDA was negative \$153 million and for fiscal year 2022, the Debtors EBITDA was negative 84.1 million.

A number of factors contributed to the Debtors' declining financial performance. The Debtors' retail footprint was both too large and also situated in too many regions in the United States for the Debtors to effectively operate an efficient and profitable business. This resulted in high leasing, shipping, and labor costs. In addition, the Debtors' inventory management was inefficient. This resulted in excess and slow-moving products at their distribution centers and retail stores, significant warehousing costs, and a decline in sales at Auto Plus's stores.

The Debtors took significant steps to evaluate and implement cost reduction measures over the last two years. These initiatives resulted in: (a) selling their operations in California and the Pacific Northwest, (b) exiting retail stores and distribution centers in low performing markets, (c) selling excess inventory through alternative channels, (d) right-sizing the labor force, and (e) reducing G A expenses.

The Debtors have seen an improvement in their EBITDA over the past year. However, various external factors have made an out-of-court restructuring even more difficult by negatively impacting the Debtors' business as well as the industry in general, including lessened demand, supply chain disruptions, an inflationary environment, and the effects of COVID-19. The Debtors no longer have the necessary liquidity to effectuate an out-of-court turnaround of their businesses. Beginning in late 2022, the Debtors began to explore transactions with strategic partners for a going concern sale of their businesses and also sales of certain regions where Auto Plus operates. The Debtors received informal indications of interest. However, their preliminary discussions with counterparties did not result in actionable offers.

C. Debtors in Possession Financing

To provide the Debtors with the liquidity needed to preserve and stabilize operations and conduct a value-maximizing sale process, the Debtors negotiated the DIP Facility, which provided the Debtors with a priming superpriority administrative claim debtors-in-possession credit facility in an aggregate maximum principal amount of up to 75 million. No alternative source of funding to satisfy the Debtors' critical liquidation objectives was available. Prior to the Petition Date, the Debtors and the DIP Lender (and their respective advisors) engaged in arm's-length negotiations regarding the terms and conditions of the DIP Facility.

D. Main Bankruptcy Event

1. First Day Order

On February 1, 2023, the Bankruptcy Court held a hearing on and entered orders approving the various first day pleadings filed by the Debtors, including:

- *Emergency Motion for Entry of an Order Directing Joint Administration of the Debtors' Estates and Granting Related Relief* Docket No. 2 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Conduct Certain Personally Identifiable Information Searches and Manner of Notice of Commencement and Granting Related Relief* Docket No. 4 ;
- *Emergency Part A Application for Entry of an Order Authorizing the Employment and Retention of Certain Professionals as Licensed Officers and Solicitors* Docket No. 5 ;
- *Emergency Motion for Entry of an Order Regarding the Adequacy of the Debtors' Cash Collateral and Granting Related Relief* Docket No. 6 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Maintain and Administer Certain Property Interests and Honor Certain Pre-Petition Liabilities and Granting Related Relief* Docket No. 7 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Continue the Inventory Management Process and Granting Related Relief* Docket No. 8 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Pay Certain Pre-Petition Trade Claims in Accordance with the Priority of Standing Pre-Petition Secured Claims and Granting Related Relief* Docket No. 9 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Pay Certain Pre-Petition Trade Claims in Accordance with the Priority of Standing Pre-Petition Secured Claims and Granting Related Relief* Docket No. 10 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Proceed with the Assumption of Certain Leases and Granting Related Relief* Docket No. 11 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Pay Certain Pre-Petition Claims and Fees and Granting Related Relief* Docket No. 12 ;
- *Emergency Motion for Entry of an Order Authorizing the Debtors to Assume Certain Leases and to Pay Certain Pre-Petition Claims and Fees and to Maintain the Debtors' Operations and Granting Related Relief* Docket No. 13 ;
- *Emergency Motion for Entry of Certain Orders Authorizing Post-Petition Financial Recipients Authorizing the Debtors to Seek Collateral Granting Adequate Protection Certain Financial Recipients and Granting Related Relief* Docket No. 16 ;

- *Emergency Motion for Entry of Interim and Final Orders Authorizing the Debtors to Continue to Operate Their Assets and Maintain Existing Accounts Continue to Perform Intercompany Transactions Maintain Existing Business Relationships and Books and Records and Retain Related Relief* Docket No. 26 .

On March 27, 2023, the Bankruptcy Court entered the *Final Order Authorizing the Debtors to Continue to Operate Their Assets and Maintain Existing Accounts Continue to Perform Intercompany Transactions Maintain Existing Business Relationships and Books and Records and Retain Related Relief* Docket No. 267 . On May 3, 2023, the Bankruptcy Court entered the Final DIP Order.

2. Employment Allocation

The following is a summary of employment allocations for the Debtors' Professionals entered in the Chapter 11 Case:

- Jackson Walker LLP ("JW"): On March 28, 2023, the Bankruptcy Court entered an order approving the retention of JW as counsel for the Debtors. Docket No. 273 .
- Lincoln International LLC ("Lincoln"): On March 27, 2023, the Bankruptcy Court entered an order approving the retention of Lincoln as investment banker for the Debtors. Docket No. 263 .
- Law Office of Liz Freeman ("Freeman"): on April 3, 2023, the Bankruptcy Court entered an order approving the retention of The Law Office of Liz Freeman, PLLC as co-counsel and conflicts counsel for the Debtors. Docket No. 320 .
- Triple P RTS, LLC ("Portage Point"): on March 28, 2023, the Bankruptcy Court entered an order approving the retention of Portage Point as restructuring advisor to the Debtors. Docket No. 272 .
- B. Riley Advisory Services ("B. Riley"): on May 1, 2023, the Bankruptcy Court entered an order approving the retention of B. Riley as the inventory valuation and appraisal advisor to the Debtors. Docket No. 447 .
- B. Riley Real Estate, LLC ("BRRE"): on April 11, 2023, the Bankruptcy Court entered an order approving the retention of BRRE as real estate advisors to the Debtors. Docket No. 360 .
- Ordinary Course Professionals: On April 10, 2023, the Bankruptcy Court entered the Ordinary Course Professionals Order.

3. Schedule and Statement

On March 31, 2023, the Debtors filed their Schedules of Assets and Liabilities and Statements of Financial Affairs. Docket Nos. 292304 . On March 31, 2023, the Debtors filed their Statements of Financial Affairs. Docket Nos. 305318 . Interested parties may review the Schedules by visiting the Document Website.

4. 4 Meeting

On March 9, 2023, the Debtors conducted the first 341 meeting of creditors. The 341 meeting of creditors was continued to and concluded on April 6, 2023. Docket No. 201 .

5. General Bar Date and Governmental Bar Date

On March 13, 2023 the Bankruptcy Court entered the Bar Date Order setting the General Bar Date to occur on May 1, 2023 at 5:00 p.m., prevailing Central Time and setting the Governmental Bar Date to occur on July 31, 2023 at 5:00 p.m., prevailing Central Time. Docket No. 222 .

All proofs of claim must be actually received on or before the applicable Bar Date.

E. Summary of Treatment of Classified Claim and Equity Interest and Estimated Recovery

The following chart provides a summary of treatment of each Class of Claims and Equity Interests (other than Administrative Expense Claims, Priority Tax Claims, and DIP Facility Claims) based on an estimate of the recoveries of each Class. The treatment provided in this chart is for informational purposes only and is qualified in its entirety by Article IIIC of this Plan and Disclosure Statement.

Class	Estimated Allowed Claims ³	Treatment / Voting Status	Estimated Recovery to Holders of Allowed Claims
Class 1—Priority Claims	7 million	Unimpaired / Presumed to Accept	100
Class 2—General Unsecured Claims	170 million	Impaired / Entitled to Vote	10
Class 3—Equity Interests	323 million	Impaired / Deemed to Reject	0

**ARTICLE III
CLASSIFICATION AND TREATMENT OF CLAIMS AND INTERESTS**

All Claims and Interests, except for those Claims set forth in Article IIIA below, are classified for voting and Distribution pursuant to this Plan and Disclosure Statement as set forth below. In accordance with section 1123(a)(1) of the Bankruptcy Code, Administrative Expense Claims, Priority Tax Claims, and DIP Facility Claims are not classified herein. A Claim or Interest is classified in a particular Class only to the extent that such Claim or Interest fits within the description of that Class and is classified in other Classes to the extent that any remainder of such Claim or Interest qualifies within the description of such other Classes.

A. Unclassified Claim

. Payment of Administrative Expense Claim

a. Administrative Expense Claims in General

Unless otherwise agreed by the Holder of an Administrative Expense Claim and the Debtors or the Plan Agent, or unless an order of the Bankruptcy Court provides otherwise, each Holder of an Allowed Administrative Expense Claim will receive, in full and final satisfaction, settlement, and release and in exchange for, its Administrative Expense Claim, Cash equal to the full unpaid amount of such Allowed Administrative Expense Claim, which payments shall be made at the Debtors' option (i) in the ordinary course of business or (ii) on the latest to occur of (i) the Effective Date (or as soon as reasonably practicable thereafter), (ii) the date such Claim becomes an Allowed Administrative Expense Claim (or as soon as reasonably practicable thereafter), and (iii) such other date as may be agreed upon by the Plan Agent and the Holder of such Claim. As set forth in the 9019 Order and the Settlement Term

³ These amounts represent estimated Allowed Claims, and do not represent amounts actually asserted by Creditors in proofs of claim or otherwise. The Debtors have not completed their analysis of Claims filed in the Chapter 11 Cases and objections to such Claims have not been fully litigated. Therefore, there can be no assurances of the exact amount of the Allowed Claims at this time. Rather, the actual amount of the Allowed Claims may be greater or lower than estimated.

Sheet, the DIP Lender shall be responsible for funding payment of all Allowed Administrative Expense Claims to the extent such Claims cannot be paid from the DIP Facility, the Debtors' Cash on hand, or proceeds of the Debtors' accounts receivable.

b. Statutory Fees

Administrative Expense Claims for fees payable pursuant to 28 U.S.C. 1930 ("U.S. Trustee Fees") will be paid in Cash equal to the amount of such Administrative Expense Claims. The Debtors shall pay any U.S. Trustee Fees due and owing as of the Effective Date, and the Plan Agent shall pay any U.S. Trustee Fees accrued from and after the Effective Date until the closing of the Chapter 11 Cases pursuant to section 350(a) of the Bankruptcy Code. The DIP Lender shall be responsible for funding payment of all U.S. Trustee Fees associated with the issuance of the GUC Payment and GUC Claim Reconciliation Fund, to the extent such fees cannot be paid from the DIP Facility, the Debtors' Cash on hand, or proceeds of the Debtors' accounts receivable.

The Debtors shall file all quarterly reports due prior to the Effective Date when they become due, in a form reasonably acceptable to the U.S. Trustee. After the Effective Date, the Plan Agent shall file with the Bankruptcy Court quarterly reports in a form reasonably acceptable to the U.S. Trustee, which reports shall include a separate schedule of disbursements made during the applicable period, attested to by the Plan Agent. The obligation to file quarterly reports and pay U.S. Trustee Fees shall continue until the earliest of the Debtors' cases being closed, dismissed or converted to a case under chapter 7 of the Bankruptcy Code.

c. Professional Compensation

i. Final Fee Applications and Payment of Professional Fee Claims

All final requests for payment of Professional Fee Claims may be made any time after the Effective Date, but shall be filed no later than forty-five (45) days after the Effective Date. All such final requests will be subject to approval by the Bankruptcy Court after notice and a hearing in accordance with the procedures established by the Bankruptcy Code, the Bankruptcy Rules and prior orders of the Bankruptcy Court, including the Interim Compensation Order, and once approved by the Bankruptcy Court, shall be promptly paid from the Professional Fee Escrow Account up to the full Allowed amount.

ii. Payment of Professional Fees Accrued Post-Effective Date

From and after the Effective Date, any requirement that Professionals comply with sections 327 through 331 and 1103 of the Bankruptcy Code in seeking retention or compensation for services rendered after such date shall terminate. All Professional Fee Claims accrued from and after the Effective Date shall be paid in the ordinary course of business. This provision of the Plan and Disclosure Statement shall be effective immediately upon Confirmation of the Plan notwithstanding the occurrence of the Effective Date.

iii. Professional Fee Escrow Account

Within fourteen (14) days after the Confirmation and not later than the Effective Date, the Debtors shall establish and fund a Professional Fee Escrow Account with Cash equal to the Professional Fee Escrow Amount. The Professional Fee Escrow Account shall be maintained in trust solely for the Professionals and for no other Entities until all Professional Fee Claims Allowed by the Bankruptcy Court have been irrevocably paid in full to the Professionals pursuant to one or more Final Orders of the Bankruptcy Court. No Liens, Claims, or Interests shall encumber the Professional Fee Escrow Account or Cash held in the Professional Fee Escrow Account in any way. Funds held in the Professional Fee Escrow Account shall not be considered property of the Estates, the Debtors, or the Plan Agent.

The amount of Professional Fee Claims owing to the Professionals shall be paid in Cash to such Professionals from funds held in the Professional Fee Escrow Account as soon as reasonably practicable after such Claims are Allowed by a Final Order. The DIP Lender shall be responsible for funding the Professional Fee Escrow Account and payment of all Allowed Professional Fee Claims to the extent such amounts cannot be paid from the DIP Facility, the

Debtors' Cash on hand, or proceeds of the Debtors' accounts receivable. When all Professional Fee Claims Allowed by the Bankruptcy Court have been irrevocably paid in full to the Professionals, any remaining amount in the Professional Fee Escrow Account shall promptly be paid to the Debtors without any further notice to or action, order, or approval of the Bankruptcy Court or any other Entity.

iv. Estimation of Professional Fees and Expenses

Professionals shall reasonably estimate their unpaid Professional Fee Claims against the Debtors incurred before and as of the Confirmation Date, and shall deliver such estimate to the Debtors within five Business Days after the Confirmation Date; *ro ided* that such estimate shall not be considered an admission with respect to the fees and expenses of such Professional and such Professionals are not bound to any extent by the estimates. If a Professional does not provide an estimate, the Debtors may estimate the unbilled fees and expenses of such Professional.

v. Post-Effective Date Professional Fees and Expenses

Except as otherwise specifically provided in this Plan, from and after the Effective Date, subject only to the terms of the Plan, the Plan Agent and GUC Trustee may employ and pay any professional for services rendered or expenses incurred after the Effective Date in the ordinary course of business without any further notice to any party or action, order or approval of the Bankruptcy Court. Any such funding for Plan Agent professionals and/or expenses shall be paid from the Wind Down Amount. Any such funding for GUC Trustee professionals and/or expenses shall be paid from the GUC Claim Reconciliation Fund. From and after the Effective Date, the Plan Agent shall promptly pay the reasonable fees and expenses of American Entertainment Properties Corp.'s professionals related to these Chapter 11 Cases and the Wind Down from the Wind Down Amount.

d. Bar Date for Administrative Expense Claims

Except with respect to Professional Fee Claims or otherwise as set forth in this Plan, unless previously Filed, requests for payment of Administrative Expense Claims must be Filed and served on the Notice Parties pursuant to the procedures specified in the Confirmation Order and the notice of entry of the Confirmation Order, no later than the Administrative Expense Bar Date, which is thirty (30) days after the Effective Date. Holders of Administrative Expense Claims that are required to File and serve a request for payment of such Administrative Expense Claims and that do not File and serve such a request by the Administrative Expense Bar Date will be forever barred from asserting such Administrative Expense Claims against the Debtors, the Plan Agent or their respective property, and such Administrative Expense Claims will be deemed satisfied for all purposes as of the Effective Date. Objections to such requests must be Filed and served on the Notice Parties and the requesting party by the later of (a) thirty 30 days after the Filing of the applicable request for payment of Administrative Expense Claims or (b) such other period of limitation as may be specifically fixed by a Final Order for objecting to such Administrative Expense Claims.

2. Payment of Priority Tax Claim

a. Priority Tax Claims

Pursuant to section 1129(a)(9)(C) of the Bankruptcy Code, unless otherwise agreed by the Holder of a Priority Tax Claim and the Debtors or the Plan Agent, as applicable, each Holder of an Allowed Priority Tax Claim will receive, at the option of the Debtors or the Plan Agent, as applicable, in full and final satisfaction, settlement, and release, and in exchange for, its Allowed Priority Tax Claim that is due and payable on or before the Effective Date, (i) Cash in an amount equal to the amount of such Allowed Priority Tax Claim or (ii) Cash in an aggregate amount of such Allowed Priority Tax Claim payable in installment payments over a period of time not to exceed five years after the Petition Date, pursuant to section 1129(a)(9)(C) of the Bankruptcy Code; *ro ided* that all Allowed Priority Tax Claims that are not due and payable on or before the Effective Date shall be paid in the ordinary course of business by the Plan Agent as they become due.

b. Other Provisions Concerning Treatment of Priority Tax Claims

Notwithstanding anything to the contrary in this Plan and Disclosure Statement, any Claim on account of any penalty arising with respect to or in connection with an Allowed Priority Tax Claim that does not compensate the Holder for actual pecuniary loss shall be treated as a General Unsecured Claim, and the Holder (other than as the Holder of a General Unsecured Claim) may not assess or attempt to collect such penalty from the Debtors, the Plan Agent or their respective property.

Treatment of DIP Facility Claim

On the Effective Date, DIP Facility Claims shall receive, up to the full amount of the DIP Facility Claims:

- a. 100% of the Sale Proceeds up to and including 205 million; and (b) for any Sale Proceeds above 205 million, 75% of the Sale Proceeds; and
- b. All Cash of the Debtors and their Estates on the Effective Date in excess of the Wind-Down Budget and the Disputed Claims Reserve.

After the Effective Date, the DIP Facility Claims shall receive, up to the full amount of the DIP Facility Claims:

- a. All proceeds of the Debtors' accounts receivable in excess of the Wind-Down Budget;
- b. All Cash of the Wind-Down Debtors at the conclusion of the Wind-Down Transactions; and
- c. Any other Distribution pursuant to the Settlement Term Sheet and 9019 Order.

4.0 Claim

All 510(b) claims are waived, extinguished, and forever barred as of the Effective Date.

B. Classification of Claim and Interest

Pursuant to sections 1122 and 1123 of the Bankruptcy Code, Claims and Interests are classified for the purposes of voting and Distribution pursuant to this Plan, as set forth herein. A Claim or Interest shall be deemed classified in a particular Class only to the extent that the Claim or Interest qualifies within the description of that Class and shall be deemed classified in a different Class to the extent that any remainder of such Claim or Interest qualifies within the description of such other Class. Except as otherwise specifically provided for herein, the Confirmation Order or any other Final Order of the Bankruptcy Court, or required by applicable bankruptcy law, in no event shall the aggregate value of all property received or retained under the Plan on account of an Allowed Claim exceed 100% of the underlying Allowed Claim.

Section 1129(a)(10) of the Bankruptcy Code shall be satisfied for the purposes of Confirmation by acceptance of the Plan by an Impaired Class of Claims; *provided* that in the event no Holder of a Claim with respect to a specific Class timely submits a Ballot in compliance with the Disclosure Statement Order indicating acceptance or rejection of this Plan, such Class will be deemed to have accepted this Plan. The Debtors may seek Confirmation of this Plan pursuant to section 1129(b) of the Bankruptcy Code with respect to any rejecting Class of Claims or Interests.

C. Treatment of Claim and Interest

Each Holder of an Allowed Claim shall receive under the Plan the treatment described below in full and final satisfaction, settlement, and release and in exchange for such Holder's Allowed Claim, except to the extent different treatment is agreed to by the Debtors (prior to the Effective Date) or the Plan Agent (on or after the Effective Date) and the Holder of such Allowed Claim. Unless otherwise indicated, the Holder of an Allowed Claim shall receive

such treatment on the later of (i) the Effective Date or as soon as reasonably practicable thereafter, (ii) on the date on which such claim is due in accordance with its terms in the ordinary course of business, and (iii) the date on which the applicable Claim becomes an Allowed Claim. Notwithstanding any other provision of the Plan or this Order, the Debtors shall not receive a discharge pursuant to 11 U.S.C. 1141(d)(3) of the Bankruptcy Code. Any provision in the Plan that violates 11 U.S.C. 1141(d)(3) of the Bankruptcy Code shall have no force or effect. In the event there is a conflict between the provisions of this Order and the Plan (including any attachments, exhibits, or supplements to the Plan), this Order shall control.

1. Priority Claim Class

- a. Classification. Class 1 consists of all Priority Claims.
- b. Treatment. On the applicable Distribution Date, each Holder of an Allowed Priority Claim shall receive, at the option of the Debtors (prior to the Effective Date) or the Plan Agent (on or after the Effective Date), up to the full amount of its Allowed Priority Claim: (i) payment in full in Cash; or (ii) such other treatment as is necessary to render such Claim Unimpaired.
- c. Voting. Claims in Class 1 are Unimpaired. Holders of Claims in Class 1 are conclusively presumed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code. Therefore, such Holders are not entitled to vote to accept or reject the Plan.

2. General Unsecured Claim Class 2

- a. Classification. Class 2 consists of all General Unsecured Claims.
- b. Treatment. On the applicable Distribution Date, each Holder of an Allowed General Unsecured Claim shall receive, up to the full amount of its Allowed General Unsecured Claim its Pro Rata share of the GUC Pool.
- c. Voting. Claims in Class 2 are Impaired. Holders of Claims in Class 2 are entitled to vote on this Plan.

3. Equity Interest in the Debtors Class

- a. Classification. Class 3 consists of all Equity Interests in the Debtors.
- b. Treatment. On the Effective Date, all Equity Interests in the Debtors shall be canceled. No Distribution shall be made on account of Equity Interests in the Debtors.
- c. Voting. Class 3 is conclusively deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code. Class 3 is not entitled to vote to accept or reject the Plan.

D. Revocation of Right to Reaffirm Claim

Except as otherwise provided in this Plan or in other Final Orders of the Bankruptcy Court, including the DIP Orders and 9019 Order, nothing shall affect the rights or defenses of the Debtors, Plan Agent, the GUC Trust, or GUC Trustee, as applicable, whether legal or equitable, with respect to any Claim, including all rights with respect to legal and equitable defenses to alleged rights of setoff or recoupment.

E. Postpetition Interest on Claim

Except as required by applicable bankruptcy law or the DIP Orders, postpetition interest shall not accrue or be payable on account of any Claim.

F. Insurance

Notwithstanding anything to the contrary herein, if any Allowed Claim is covered by an Insurance Policy, and proceeds of the Insurance Policy satisfies such Allowed Claim, such Claim shall be paid from the available proceeds of such Insurance Policy in accordance with and subject to all in respects the terms and conditions of such Insurance Policy (including, without limitation, any terms and conditions related to any Deductible or SIR), with the balance, if any, treated in accordance with the provisions of this Plan governing the Class applicable to such Claim.

G. Confirmation Without Acceptance by All Impaired Class

The Debtors request Confirmation under section 1129(b) of the Bankruptcy Code in the event that any impaired Class does not accept or is deemed not to accept this Plan pursuant to section 1126 of the Bankruptcy Code. This Plan and Disclosure Statement shall constitute a motion for such relief.

H. Class Without Voting Claim Holders

If Holders of Claims in a particular Impaired Class of Claims are entitled to vote to accept or reject this Plan, but no Holders of Claims in such Impaired Class of Claims vote to accept or reject this Plan, then such Class of Claims shall be deemed to have accepted this Plan.

**ARTICLE IV
MEANS FOR IMPLEMENTATION OF THE PLAN**

A. The Plan Agent and the Wind-Down Debtors

1. Vesting of Assets

Except as otherwise provided in the Plan, or any agreement, instrument, or other document incorporated herein or therein, on the Effective Date, the Assets shall revert in the Estates for the purpose of liquidating the Estates, free and clear of all Liens, Claims, charges, or other encumbrances. On and after the Effective Date, the Wind-Down Debtors may, at the direction of the Plan Agent, and subject to the Confirmation Order, use, acquire, or dispose of property, and compromise or settle any Non-GUC Claims, Interests, or Causes of Action without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules.

2. Wind-Down Debtors

On and after the Effective Date, the Wind-Down Debtors shall continue in existence for purposes of (a) resolving Claims that are not General Unsecured Claims, (b) making distributions on account of Allowed Non-GUC Claims, (c) establishing and funding the Disputed Claims Reserve, GUC Claim Reconciliation Fund, Professional Fee Escrow Account, and any other similar amounts in accordance with the terms of this Plan, (d) filing appropriate Tax returns, (e) liquidating all Assets of the Debtors and winding down the Estates, and (f) otherwise administering the Plan. The Wind-Down Debtors shall be deemed to be substituted as the party-in-lieu of the Debtors in all matters, including (i) motions, contested matters, and adversary proceedings pending in the Bankruptcy Court, and (ii) all matters pending in any courts, tribunals, forums, or administrative proceedings outside of the Bankruptcy Court, without the need or requirement for the Plan Agent to file a motion or otherwise substitution as a parties or counsel in any matter.

3. The Plan Agent

The Plan Agent shall have the sole and exclusive corporate authority to act for the Debtors and shall retain and have all the rights, powers, and duties necessary to carry out his or her responsibilities under this Plan and Confirmation Order. On the Effective Date, the authority, power, and incumbency of the Persons acting as managers, directors, and officers of the Debtors shall vest in the Plan Agent. The Plan Agent shall be appointed as the sole manager, sole director, and sole officer of the Debtors, and shall succeed to the powers of the Debtors' managers, directors, and officers.

From and after the Effective Date, the Plan Agent shall be the sole Representative of the Debtors. The Plan Agent shall have the authority to sell, liquidate, or otherwise dispose of any and all of the Debtors' Assets without any additional notice to or approval from the Bankruptcy Court.

The Plan Agent shall have the sole authority to file and prosecute objections to Non-GUC Claims.

The Plan Agent may retain any advisors, attorneys, or agents the Plan Agent deems necessary or advisable to carry out the terms of this Plan. The fees and expenses of any such advisors, attorneys, or agents shall be paid after the Effective Date without further order of the Bankruptcy Court.

Without limiting the foregoing, the Plan Agent shall have the sole authority to (a) perform all actions and execute all agreements, instruments and other documents necessary to implement this Plan; (b) establish, maintain and administer any bank accounts of the Wind-Down Debtors; (c) accept, preserve, receive, collect, manage, invest, sell, liquidate, transfer, supervise, prosecute, settle, and protect, as applicable, the Assets that revert in the Wind-Down Debtors (directly or through its professionals or a Third Party Disbursing Agent), in accordance with this Plan; (d) review, reconcile, settle or object to all Non-GUC Claims; (e) calculate and make Distributions to creditors other than General Unsecured Creditors; (f) retain, compensate, and employ professionals to represent the Plan Agent; (g) file appropriate Tax returns and other reports on behalf of the Wind-Down Debtors and pay Taxes or other obligations owed by the Wind-Down Debtors; (h) file, to the extent reasonably feasible, appropriate Tax returns on behalf of the Debtors and pay Taxes or other obligations arising in connection therewith; (i) exercise such other powers as may be vested in the Wind-Down Debtors pursuant to this Plan, or as are deemed by the Plan Agent to be necessary and proper to implement the provisions of this Plan; (j) take such actions as are necessary or appropriate to close the Debtors' Chapter 11 Cases; and (k) dissolve the Wind-Down Debtors including the effectuation of the Wind-Down Transactions.

4. Post-Effective Date Corporate Governance

Effective as of the Effective Date, the existing board of managers of the Debtors shall be dissolved without any further action required on the part of the Debtors or the Debtors' officers, directors, managers, shareholder, or members, and any remaining officers, directors, managers, or managing members of the Debtors shall be dismissed without any further action required in connection therewith. As set forth above, the Plan Agent shall act as the sole manager, sole director, and sole officer of the Debtors with respect to its affairs.

Dissolution of the Debtors

Upon a certification to be Filed with the Bankruptcy Court by the Plan Agent of all Distributions having been made and completion of all its duties under the Plan and entry of a final decree closing the Chapter 11 Cases, the Wind-Down Debtors shall be deemed to be dissolved without any further action by the Plan Agent, including the filing of any documents with the secretary of state for the state in which the Debtors are formed or any other jurisdiction. Notwithstanding the foregoing, the Plan Agent shall retain the authority to take all necessary actions to dissolve the Wind-Down Debtors in, and withdraw the Wind-Down Debtors from, applicable states and provinces to the extent required by applicable law.

Subject in all respects to the terms of this Plan, the Plan Agent shall have the power and authority to take any action necessary to wind-down and dissolve the Wind-Down Debtors, and may: (a) file a certificate of dissolution for the Wind-Down Debtors, together with all other necessary corporate and company documents, to effect the dissolution of the Wind-Down Debtors under the applicable laws of the Debtors' state of formation; (b) complete and file all final or otherwise required federal, state, and local Tax returns and shall pay Taxes required to be paid for the Debtors, and pursuant to section 505(b) of the Bankruptcy Code, request an expedited determination of any unpaid Tax liability of any of the Debtors or their Estates for any Tax incurred during the administration of the Debtors' Chapter 11 Cases, as determined under applicable tax laws; and (c) represent the interests of the Debtors or the Estates before any taxing authority in all Tax matters, including any action, suit, proceeding, or audit.

Any filing by the Plan Agent of the Wind-Down Debtors' certificates of dissolution shall be authorized and approved in all respects without further action under applicable law, regulation, order, or rule, including any action by the stockholder, members, board of directors, or board of managers of the Debtors or any of their Affiliates.

As the Wind-Down Debtors will be dissolved upon completion of the administration of this Plan, no new corporate organizational documents will be executed.

B. Settlement of Claims

Except as otherwise provided in this Plan, and subject to the terms of the Plan Agent Agreement, on or after the Effective Date, the Plan Agent shall have sole authority to compromise or settle any Non-GUC Claims, other than any Professional Fee Claims, without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules and may pay the charges that it incurs on or after the Effective Date for liquidating expenses, professionals' fees, disbursements, expenses or related support services (including fees relating to the preparation of applications for payment of Professional Fee Claims) without application to the Bankruptcy Court.

Except as otherwise provided in this Plan, and subject to the terms of the GUC Trust Agreement, on or after the Effective Date, the GUC Trustee shall have sole authority to compromise or settle any General Unsecured Claims without supervision or approval by the Bankruptcy Court and free of any restrictions of the Bankruptcy Code or Bankruptcy Rules and may pay the charges that it incurs on or after the Effective Date for liquidating expenses, Professionals' fees, disbursements, expenses or related support services without application to the Bankruptcy Court.

Notwithstanding the foregoing, the Plan Agent and GUC Trustee shall have the right to submit to the Bankruptcy Court any question or questions regarding which the Plan Agent or GUC Trustee may desire to have explicit approval of the Bankruptcy Court for the any specific action it wishes to take during the execution of its duties under the Plan or applicable Plan Supplement.

C. Abandonment of Assets by the Plan Agent

After the Effective Date, the Plan Agent may abandon any Assets that the Plan Agent determines in his or her reasonable discretion to be of de minimis value or burdensome to the Plan Agent. After the Effective Date, the GUC Trustee may abandon any GUC Trust Asset, as that term is defined in the GUC Trust Agreement, that the GUC Trustee determines in his or her reasonable discretion to be of de minimis value or burdensome to the GUC Trust.

D. Cancellation and Surrender of Instrument, Security and Other Documentation

Except as provided in (a) any contract, instrument or other agreement or document entered into or delivered in connection with this Plan, or (b) any of the Asset sales effectuated during the pendency of the Debtors' Chapter 11 Cases, on the Effective Date and concurrently with the applicable Distributions made pursuant to Article VI hereof, all notes, instruments, certificates and other documents evidencing Claims or Interests shall be deemed canceled and surrendered and of no further force and effect against the Debtors, without any further action on the part of the Debtors.

E. Release of Lien

Except as otherwise provided in this Plan or in any contract, instrument, release or other agreement or document entered into or delivered in connection with this Plan, on the Effective Date and concurrently with the applicable Distributions made pursuant to this Plan, any and all Liens on the property of the Estates, other than the DIP Liens, shall be fully satisfied, settled, and released, and all of the right, title and interest of any Holder of such Liens shall be satisfied, settled, and released upon such Holder receiving its Distribution in accordance with the terms of this Plan. Any Holder of such Liens shall be authorized and directed to release any collateral or other property of the Debtors held by such Holder (or the applicable agent for such Holder) and to take such actions as may be reasonably requested by the Debtors or the Plan Agent, as applicable, to evidence the release of such Liens, including the execution, delivery, and filing or recording of all documents reasonably requested by the Debtors or the Plan Agent, as applicable. The presentation or filing of the Confirmation Order to or with any federal, state, provincial, or local

agency, records office, or department shall constitute good and sufficient evidence of, but shall not be required to effect, the termination of such mortgages, deeds of trust, Liens, pledges, and other security interests.

To the extent that any Holder of a Secured Claim that has been satisfied or satisfied in full pursuant to the Plan, or any agent for such Holder, has filed or recorded publicly any Liens and/or security interests to secure such Holder's Secured Claim, then as soon as practicable on or after the Effective Date, such Holder (or the agent for such Holder) shall take any and all steps requested by the Debtors or Plan Agent, as applicable, that are necessary or desirable to record or effectuate the cancellation and/or extinguishment of such Liens and/or security interests, including the making of any applicable filings or recordings, and the Debtors or Plan Agent, as applicable, shall be entitled to make any such filings or recordings on such Holder's behalf.

F. Effectuation of the Plan

The Debtors (prior to the Effective Date) and the Plan Agent (on or after the Effective Date) are authorized to and may issue, execute, deliver, file, or record such contracts, securities, instruments, releases, and other agreements or documents and take such actions as may be necessary or appropriate to effectuate, implement and evidence the terms and conditions of this Plan in the name of and on behalf of the Debtors without the need for any approvals, authorization or consents except those expressly required pursuant to this Plan.

G. Release of Avoidance Action

All of the Debtors' Avoidance Actions are forever released and extinguished pursuant to and in accordance with the terms of the 9019 Order and this Plan, regardless of whether the defending party or parties to such Avoidance Actions are Released Parties under this Plan. Notwithstanding anything to the contrary in this Plan, the release of the Debtors' Avoidance Actions shall be interpreted broadly, and shall preclude the use of Avoidance Actions by any Person as a defense to liability or for setoff purposes.

**ARTICLE V
TREATMENT OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

A. Assumption and Rejection of Executory Contract and Unexpired Lease

On the Effective Date, each of the Debtors' Executory Contracts or Unexpired Leases shall be deemed automatically rejected in accordance with the provisions of sections 365 and 1123 of the Bankruptcy Code as of the Effective Date unless any such Executory or Unexpired Lease: (1) has previously been assumed by the Debtors by Final Order of the Bankruptcy Court; (2) is listed on the schedule of Retained Contracts included in the Plan Supplement; (3) is the subject of a motion to assume or reject pending as of the Effective Date; or (4) is a Chubb Insurance Contract.

Except as otherwise previously approved by an order of the Bankruptcy Court, entry of the Confirmation Order by the Bankruptcy Court shall constitute an order, pursuant to sections 365(a) and 1123 of the Bankruptcy Code, approving the assumptions and the rejections of such Executory Contracts and Unexpired Leases as set forth in the preceding paragraph. Unless otherwise indicated herein, assumptions and rejections of Executory Contracts and Unexpired Leases pursuant to this Plan shall be effective as of the Effective Date. Each Executory Contract or Unexpired Lease assumed pursuant to this Plan or by Bankruptcy Court order and not assigned to a third party on or before the Effective Date shall revert in the Estates and be fully enforceable by the Plan Agent in accordance with its terms, except as such terms may have been modified by the provisions of this Plan or any order of the Bankruptcy Court authorizing its assumption pursuant to section 365 of the Bankruptcy Code; *provided* that if an assignment is pending as of the Effective Date, the Plan Agent shall be authorized to take any and all actions necessary to implement such assignment.

To the maximum extent permitted by law, to the extent any provision (including any "change of control" provision) in any Executory Contract or Unexpired Lease assumed pursuant to this Plan restricts or prevents, or purports to restrict or prevent, or is breached or deemed breached by, the assumption of such Executory Contract or Unexpired Lease, then such provision shall be deemed modified such that the assumption and assignment

contemplated by this Plan shall not entitle the counterparty thereto to terminate such Executory Contract or Unexpired Lease or to exercise any other default-related rights with respect thereto, except for asserting and pursuing a Cure Amount. Notwithstanding anything to the contrary in this Plan, the Debtors reserve the right to alter, amend, modify or supplement the Plan Supplement prior to the Effective Date on no less than one days' notice to any counterparty to an Executory Contract or Unexpired Lease affected thereby.

B. Claim Based on Rejection of Executory Contract and Unexpired Lease

Unless otherwise provided by a Bankruptcy Court order, any proofs of Claim asserting Claims arising from the rejection of any Executory Contracts and Unexpired Leases pursuant to this Plan must be Filed with the Claims and Noticing Agent within thirty (30) days after the date of entry of an order of the Bankruptcy Court (including the Confirmation Order) approving such rejection. Any proofs of Claim arising from the rejection of any Executory Contracts and Unexpired Leases that are not timely Filed shall be disallowed automatically, forever barred from assertion, and shall not be enforceable against the Debtors, the Estates, or against any Assets administered by the Plan Agent or the GUC Trust without the need for any objection by those Persons or Entities or further notice to or action, order, or approval of the Bankruptcy Court.

The GUC Trustee reserves the right to object to, settle, compromise, or otherwise resolve any Claim Filed on account of a rejected Executory Contract or Unexpired Lease to the extent that Claim is a General Unsecured Claim. The Plan Agent reserves the right to object to, settle, compromise, or otherwise resolve any Claim Filed on account of a rejected Executory Contract or Unexpired Lease to the extent the Claim is a Non-GUC Claim.

Holders of Claims arising from the rejection of Executory Contracts and Unexpired Leases with respect to which no proof of Claim is timely Filed will be forever barred from asserting a Claim against the Debtors, the Estates, or any Assets administered by the Plan Agent or the GUC Trust unless otherwise expressly allowed by the Bankruptcy Court.

C. Insurance Provision

. General Insurance Provision

All rights of the Debtors under any and all Insurance Policies under which the applicable Debtor is an insured shall automatically become vested in the Wind-Down Debtors as of the Effective Date without necessity for further approvals or orders. To the extent that any such Insurance Policies are deemed Executory Contracts, then, unless such Insurance Policies have been rejected pursuant to an order of the Bankruptcy Court (including the Confirmation Order), notwithstanding anything to the contrary in this Plan, this Plan shall constitute a motion by the Debtors to assume those policies, permit such policies to "ride through," or ratify such Insurance Policies. Subject to the occurrence of the Effective Date, the entry of the Confirmation Order shall constitute both approval of such assumption pursuant to section 365 of the Bankruptcy Code and a finding by the Bankruptcy Court that such assumption is in the best interests of the Estates. Unless otherwise determined by the Bankruptcy Court pursuant to a Final Order or agreed upon by the parties prior to the Effective Date, no payments shall be required to cure any defaults existing as of the Confirmation Date with respect to any Insurance Policy assumed by the Estates pursuant to this Article V. Each applicable Insurer is prohibited from, and the Confirmation Order shall include an injunction against, denying, refusing, altering or delaying coverage on any basis regarding or related to the Chapter 11 Cases, this Plan or any provision within this Plan, including the treatment or means of liquidation set out within this Plan for any insured Claims or Causes of Action. Nothing in this Plan shall impair the rights of Estates with respect to (or affect the coverage under) any Insurance Policy.

The Holder of a Claim covered by an Insurance Policy may pursue such Claim to final judgment, including any appeals, in any court(s) having competent jurisdiction, or settlement, solely to the extent relief from the Plan injunction is granted, and solely to the extent of available insurance proceeds. The applicable Debtors may be named in the litigation as a party defendant(s) subject to the provisions herein. Nothing in the Plan, the Plan Supplement, or any Definitive Document releases the applicable Debtor(s) from their liability for Claims covered by an Insurance Policy *provided* *however*, their liability is limited to the amount of available proceeds of any applicable Insurance Policy.

The bankruptcy court shall have exclusive jurisdiction to determine any requests for relief from the order confirming the Plan and estimation of claims, as provided for herein and as otherwise consistent with the Plan and Bankruptcy Code.

For the avoidance of doubt, with respect to any insurance policies under which the Debtors and non-debtor entities are named insureds, nothing within this Plan shall reject, terminate, or otherwise affect any non-debtor entities' rights under or related to such policies, including rights of coverage, and such policies shall be unimpaired with respect to covered non-Debtor Entities; provided, further, for the avoidance of doubt; any collateral posted with or for the benefit any insurer by any non-Debtor Entity related to such policies, including any letters of credit and cash deposits, shall continue to collateralize any such policies solely with respect to claims covered by an Insurance Policy against the applicable non-Debtor Entities.

The bankruptcy court shall have exclusive jurisdiction to determine any requests for relief from the order confirming the Plan and estimation of claims, as provided for herein and as otherwise consistent with the Plan and Bankruptcy Code.

2. P ovi ion Gove nin the Chu Com anie

Notwithstanding anything to the contrary in the Plan (including, without limitation and for the avoidance of doubt, any of the foregoing paragraphs in this Article V.C of the Plan), the Disclosure Statement, the Plan Supplement, the Confirmation Order, the 9019 Order, the Settlement, the Settlement Term Sheet, any Sale Orders, any Asset Purchase Agreement or any other document related to any Sale Transaction or other sale, any notice or schedule of Retained Contracts and/or Cure Amounts, the Bar Date Order, any bar date notice, any claim objection, any other document related to any of the foregoing or any other order of the Bankruptcy Court (including, without limitation, any other provision that purports to be preemptory or supervening, grants an injunction, discharge or release, or confers Bankruptcy Court jurisdiction):

(a) on the Effective Date, the Wind-Down Debtors shall assume all of the Chubb Insurance Contracts which identify one of the Debtors as the first named insured or as a counterparty thereto in their entirety pursuant to sections 105 and 365 of the Bankruptcy Code;

(b) on the Effective Date, all of the Debtors' rights and obligations under all of the Chubb Insurance Contracts shall vest, unaltered and in their entirety, with the Plan Agent, and, on and after the Effective Date, the Plan Agent, on behalf of the Wind-Down Debtors, shall become and remain liable in full for all of its, the Debtors', and the Wind-Down Debtors' obligations under the Chubb Insurance Contracts, including, without limitation, any outstanding SIR or Deductible amounts, regardless of whether such obligations arise before or after the Effective Date, without the need or requirement for the Chubb Companies to file or serve any objection to a proposed Cure Amount or a request, application, claim, Proof of Claim or motion for payment or allowance of any Administrative Expense Claim and without the Chubb Companies being subject to any Bar Date, Administrative Expense Bar Date or similar deadline governing Cure Amounts or other Claims;

(c) all of the Chubb Insurance Contracts, the terms and conditions thereof and all legal, equitable or contractual rights, obligations, and defenses of the Chubb Companies, the Debtors (or, after the Effective Date, the Plan Agent or Wind-Down Debtors), the Non-Debtor Affiliates, or any other individual or entity, as applicable, under the Chubb Insurance Contracts, whether arising before or after the Effective Date, including, without limitation, the Chubb Companies' right to seek payment or reimbursement from the Debtors (or, after the Effective Date, the Plan Agent or Wind-Down Debtors) and/or the Non-Debtor Affiliates or to draw on any collateral or security therefor (and any rights, claims, defenses or interest of the Non-Debtor Affiliates related to such collateral or security or draws on the same, whether with respect to Chubb Companies, the Debtors, or any other individual or entity), shall survive and shall not be amended, modified, waived, released, discharged or impaired in any respect, and all such rights and obligations shall be determined under the Chubb Insurance Contracts and applicable non-bankruptcy law;

(d) nothing shall permit or otherwise effect a sale, assignment or other transfer and/or an abandonment of any Chubb Insurance Contract and/or any rights, benefits, claims, proceeds, rights to payment, or recoveries under and/or relating to any Chubb Insurance Contract except as permitted under and subject to and in accordance with the terms and conditions of the applicable Chubb Insurance Contract;

(e) nothing, including the automatic stay of section 362(a) of the Bankruptcy Code and/or the injunctions set forth in Article VIII of the Plan, stays or enjoins (i) any claims that are or may be asserted under any of the Chubb Insurance Contracts to the extent any such claims are solely against any of the Non-Debtor Affiliates and/or (ii) the Chubb Companies' right to draw on or against, use or apply any or all of the collateral or security provided to the Chubb Companies in connection with the Chubb Insurance Contracts in accordance with the terms of the Chubb Insurance Contracts for or in connection with any claim against any Non-Debtor Affiliate or any claim against any Debtor with respect to which the stay and/or injunctions set forth in Article VIII of the Plan do not apply or have been lifted by an order of the Bankruptcy Court;

(f) if and to the extent a Claim is covered by any Chubb Insurance Contract, and provided that the automatic stay of section 362(a) of the Bankruptcy Code and/or the injunctions set forth in Article VIII of the Plan, each if and to the extent applicable, are lifted with respect to such Claim under the Plan or by or through an order entered by the Bankruptcy Court, the Holder of such Claim may proceed with such Claim (whether arising prior to or subsequent to the Petition Date) in the appropriate judicial or administrative forum in accordance with the terms and conditions of the applicable Chubb Insurance Contract(s), and nothing shall impact, affect, impair, waive, release, reduce, or expand the coverage provided for such Claim under the applicable Chubb Insurance Contract(s) pursuant to the terms and conditions thereof and/or the rights and defenses of the Chubb Companies relating to or in connection with such Claim pursuant to the terms and conditions of the Chubb Insurance Contracts and/or applicable non-bankruptcy law;

(g) to the extent the automatic stay of section 362(a) of the Bankruptcy Code is not applicable as of the Plan Effective Date, the injunctions set forth in Article VIII of the Plan shall not prohibit: (I) claimants with valid workers' compensation claims or direct action claims against any of the Chubb Companies under applicable non-bankruptcy law to proceed with their claims; (II) the Chubb Companies to administer, handle, defend, settle, and/or pay, in the ordinary course of business and without further order of this Bankruptcy Court, (A) workers' compensation claims, (B) claims where a claimant asserts a direct claim against any of the Chubb Companies under applicable non-bankruptcy law, or an order has been entered by the Bankruptcy Court granting a claimant relief from the automatic stay or the injunctions set forth in Article VIII of the Plan to proceed with its claim, and (C) all costs in relation to each of the foregoing; (III) the Chubb Companies to draw on or against, use or apply any or all of the collateral or security provided by or on behalf of the Debtors (and the Plan Agent or Wind-Down Debtors, as applicable) and/or the Non-Debtor Affiliates at any time and to hold the proceeds thereof as security for the obligations of the Debtors (and the Plan Agent or Wind-Down Debtors, as applicable) and/or the Non-Debtor Affiliates and/or apply such proceeds to the obligations of the Debtors (and the Plan Agent or Wind-Down Debtors, as applicable) and/or the Non-Debtor Affiliates under the Chubb Insurance Contracts, in such order as the Chubb Companies may determine; and (IV) the Chubb Companies to cancel any Chubb Insurance Contract, and take other actions relating to the Chubb Insurance Contracts (including effectuating a setoff), to the extent permissible under applicable non-bankruptcy law, and in accordance with the terms of the Chubb Insurance Contracts; and

(i) the Chubb Companies and any Non-Debtor Affiliates shall have standing and the right to participate in any subsequent matters related to the implementation of this Article V.C to the extent any rights or interests of any of the Chubb Companies or the Non-Debtor Affiliates, respectively, may be affected.

Provision Governing Safety National Contract

Notwithstanding any provision in the Disclosure Statement, Plan, Plan Supplement, Confirmation Order, 9019 Order, Settlement, Sale Orders, any Asset Purchase Agreement, any documents related to any Sale Transaction or other sale, any notice or schedule of Retained Contracts and/or Cure Amounts, any agreements between the Debtors, Plan Agent, and the GUC Trustee, any other document related to any of the foregoing, or any other order of the Bankruptcy Court (collectively the "Bankruptcy Pleadings and Orders"):

(1) Each of the Debtors' Insurance Policies with Safety National Casualty Corporation and related agreements (the "Safety National Insurance Policies") and any agreement, documents, or instructions relating thereto, are treated as Executory Contracts under the Plan and shall be assumed under the Plan and vested in the Estate as of the Effective Date.

(2) Notwithstanding any provision in the Disclosure Statement, Plan, Plan Supplement, Confirmation Order, any agreements with the Debtors, the Plan Agent, the GUC Trustee, the Bankruptcy Pleadings and Orders, or any

other related document, nothing shall alter, modify, amend, impair or prejudice the legal, equitable or contractual rights, obligations, and defenses of Safety National Casualty Corporation (“Safety National”), the Debtors (or, after the Effective Date, the Wind-Down Debtors) or any other individual or entity, as applicable, under any of the Safety National Policies. Any such rights and obligations shall be determined under the Safety National Insurance Policies and applicable non-bankruptcy law. For the avoidance of doubt, all of the Safety National Insurance Policies, the terms and conditions thereof and all legal, equitable or contractual rights, obligations, and defenses of Safety National, the Debtors (or, after the Effective Date, the Plan Agent or Wind-Down Debtors), the Non-Debtor Affiliates, or any other individual or entity, as applicable, under the Safety National Insurance Policies, whether arising before or after the Effective Date, including, without limitation, Safety National’s right to seek payment or reimbursement from the Debtors (or, after the Effective Date, the Plan Agent or Wind-Down Debtors) and/or the Non-Debtor Affiliates or to draw on any collateral or security therefor (and any rights, claims, defenses or interest of the Non-Debtor Affiliates related to such collateral or security or draws on the same, whether with respect to Safety National, the Debtors, or any other individual or entity), shall survive and shall not be amended, modified, waived, released, discharged or impaired in any respect, and all such rights and obligations shall be determined under the Safety National Insurance Policies and applicable non-bankruptcy law.

(3) Nothing in the Bankruptcy Pleadings and Orders shall establish a cure amount, and all amounts due and owing under the Safety National Insurance Policies, if any, shall remain an obligation of the Wind-Down Debtors. In the event there is any dispute as to any cure amount under the Safety National Insurance Policies, the Court reserves jurisdiction to resolve any such disputes.

(4) As proscribed under the Safety National Insurance Policies, after the Effective Date, the Debtors and/or Wind-Down Debtors, through the Plan Agent, shall maintain a duty to cooperate and assist in the defense of any claim, proceeding, or suit against the Debtors for damages payable by the Safety National Insurance Policies. Pursuant to Federal Rule of Bankruptcy Procedure 9001(5), the Plan Agent shall be designated as the person authorized to act on behalf of the Debtors (or, after the Effective Date, the Wind-Down Debtors) in defense of any claim, proceeding, or suit against the Debtors for the purpose of liquidating the claim to seek to collect against the Safety National Insurance Policies. The Plan Agent shall be further authorized to assist in the defense of such claims including by, though not limited to, providing documents and information required in the defense of any claims, proceeding, or suit, and signing interrogatory answers and other discovery responses. The Plan Agent shall be authorized to execute such discovery materials based upon knowledge and information gained from the review of documents or other information in the Plan Agent’s possession “to the best of the Plan Agent’s knowledge, information and belief” and not based on personal knowledge of the Plan Agent. The intent of this paragraph is to provide adequate provisions of the Debtors’ defense obligations under the Safety National Insurance Policies, and nothing in this paragraph shall alter, modify, amend, impair or prejudice the legal, equitable or contractual rights, obligations, and defenses of the Debtors (or, after the Effective Date, the Wind-Down Debtors) or Safety National under the Safety National Insurance Policies.

(5) To the extent the automatic stay of section 362(a) of the Bankruptcy Code is not applicable as of the Plan Effective Date, the injunctions set forth in Article VIII of the Plan shall not prohibit Safety National to administer, handle, defend, settle, and/or pay, in the ordinary course of business and without further order of this Bankruptcy Court.

(6) The rights of Safety National to satisfy any of the Debtors’ and/or Wind-Down Debtors’ obligations under the Safety National Policies shall be determined under the Safety National Insurance Policies and applicable non-bankruptcy law.

ARTICLE VI PROVISIONS REGARDING DISTRIBUTIONS

A. **Definition of Claim Allowed as of the Effective Date**

Except as otherwise provided in this Article VI, Distributions to be made on the Effective Date to Holders of Allowed Claims shall be deemed made on the Effective Date if made on the Effective Date or as promptly thereafter as practicable by the Debtors or the Plan Agent.

B. Method of Distribution to Holders of Claims

All Distributions to be made under this Plan to Holders of Non-GUC Claims shall be made by the Plan Agent or such Third Party Disbursing Agents as Plan Agent may employ in its sole discretion. Each Disbursing Agent may serve without bond, and any Disbursing Agent may employ or contract with other entities to assist in or make the Distributions required by this Plan, if approved by the Plan Agent.

C. Disbursing Agent

1. Powers of the Disbursing Agent

The Disbursing Agent shall be empowered to: (a) make all Distributions contemplated in this Plan; (b) effectuate all actions and execute all agreements, instruments and other documents necessary to perform its duties under this Plan; and (c) exercise such other powers as may be vested in the Disbursing Agent by order of the Bankruptcy Court, pursuant to this Plan, or as deemed by the Disbursing Agent to be necessary and proper to implement the provisions hereof.

2. Expenses Incurred on or After the Effective Date

Except as otherwise ordered by the Bankruptcy Court, the amount of any reasonable fees and out-of-pocket expenses incurred by the Disbursing Agent on or after the Effective Date (including Taxes) and any reasonable compensation to the Disbursing Agent for services rendered shall be paid in Cash by the Plan Agent.

3. No Liability

Except on account of gross negligence or willful misconduct, the Disbursing Agent shall have no (a) liability to any party for actions taken in accordance with this Plan or in reliance upon information provided to it in accordance with this Plan or (b) obligation or liability to any party who does not hold a Claim against the Debtors as of the Distribution Record Date or any other date on which a Distribution is made or who does not otherwise comply with the terms of this Plan.

D. Disputed Claims Reserve

1. Establishment of Disputed Claims Reserve

On the Effective Date or as soon thereafter as is reasonably practicable, the Plan Agent shall establish a Disputed Claims Reserve for Disputed Non-GUC Claims, and the GUC Trustee shall establish a Disputed Claims Reserve for Disputed General Unsecured Claims. Each Disbursing Agent shall reserve, in Cash or other property, the expected recovery that such Disputed Claim would receive if it were ultimately determined to be an Allowed Claim (or such lesser amount as may be determined or estimated by the Bankruptcy Court after notice and a hearing in accordance with Article VII hereof) with respect to each such Disputed Claim. For the avoidance of doubt, each Disbursing Agent may administer its respective Disputed Claims Reserves by book entry.

2. Maintenance of Disputed Claims Reserve

To the extent that the property placed in a Disputed Claims Reserve consists of Cash, that Cash shall be deposited in an interest-bearing account. The property in the Disputed Claims Reserves shall be held in trust for the benefit of the Holders of Claims ultimately determined to be Allowed in each applicable Class. Each Disputed Claims Reserve shall be closed by the applicable Disbursing Agent when all Distributions required to be made under this Plan to the Holders of Claims in the applicable Class will have been made in accordance with the terms of this Plan. Upon closure of a Disputed Claims Reserve, all Cash (including any investment yield on the Cash) and other property held in that Disputed Claims Reserve shall be distributed in accordance with this Plan.

E. Delivery of Distribution and Undeliverable Unclaimed Distribution

1. Delivery of Distribution

Distributions to Holders of Allowed Claims will be made by the applicable Disbursing Agent: (a) at the addresses set forth on the respective proofs of Claim Filed by Holders of such Claims or requests for payment of Administrative Expense Claims, as applicable; (b) at the address for a Claim transferee set forth in a valid and timely notice of transfer of Claim Filed with the Bankruptcy Court; (c) at the addresses set forth in any written notice of address change Filed with the Bankruptcy Court or delivered to the applicable Disbursing Agent after the date of Filing of any related proof of Claim; (d) at the addresses reflected in the Debtors' Schedules if no proof of Claim has been Filed and the applicable Disbursing Agent has not received a written notice of a change of address; or (e) if clauses (a) through (d) are not applicable, at the last address directed by such Holder after such Claim becomes an Allowed Claim.

2. Undeliverable Distribution Held by Disbursing Agent

a. Holding of Undeliverable Distributions

If any Distribution to a Holder of an Allowed Claim is returned to a Disbursing Agent as undeliverable, no further Distributions will be made to such Holder unless the applicable Disbursing Agent is notified by written certification of such Holder's then-current address within 60 days after the date of Distribution. If the Holder of an Allowed Claim whose Distribution is returned to Disbursing Agent as undeliverable fails to timely provide the applicable Disbursing Agent written certification of such Holder's then-current address, the Disbursing Agent shall have no further obligation to make any Distribution to the Holder of the Allowed Claim. Nothing contained in the Plan shall require the Disbursing Agent or the Plan Agent to attempt to locate any Holder of an Allowed Claim.

b. After Distributions Become Deliverable

On each Distribution Date, the applicable Disbursing Agent will make all Distributions that became deliverable to Holders of Allowed Claims after the most recent Distribution Date; *provided* that the applicable Disbursing Agent, in its sole discretion, may establish a record date prior to each Distribution Date, such that only Claims Allowed as of the record date will participate in such periodic Distribution. Notwithstanding the foregoing, the applicable Disbursing Agent reserves the right, if it determines a Distribution on any Distribution Date is uneconomical or unfeasible, or is otherwise unadvisable, to postpone a Distribution Date.

c. Failure to Claim Undeliverable Distributions

Any Holder of an Allowed Claim that does not assert its right to an undeliverable Distribution prior to the date that is sixty (60) days after the Distribution Date will be forever barred from asserting any such Claim against the Debtors, the Estates, or any Assets administered by the Plan Agent or GUC Trust. In such cases, (a) the undeliverable Distributions shall be deemed to be unclaimed property under section 347(b) of the Bankruptcy Code, (b) the Allowed Claims with respect to such Distributions shall be automatically cancelled, (c) the right of the Holders entitled to those Distributions shall be waived and forever barred, and (d) the undeliverable Distributions will be maintained in the applicable Account for redistribution to other claimants entitled to Distribution from such Account.

F. Distribution Record Date

As of 5:00 p.m. (prevailing Central Time) on the Distribution Record Date, the transfer registers for Claims shall be closed. The Disbursing Agent shall have no obligation to recognize the transfer or sale of any Claim that occurs after such time on the Distribution Record Date and shall be entitled for all purposes herein to recognize and make Distributions only to those Holders who are Holders of Claims as of 5:00 p.m. on the Distribution Record Date.

Except as otherwise provided in a Final Order of the Bankruptcy Court, the transferees of Claims that are transferred pursuant to Bankruptcy Rule 3001 on or prior to 5:00 p.m. (prevailing Central Time) on the Distribution

Record Date shall be treated as the Holders of such Claims for all purposes, notwithstanding that any period provided by Bankruptcy Rule 3001 for objecting to such transfer has not expired by the Distribution Record Date.

G. De Minimi Distribution

No Distribution of less than 100 shall be made by the Disbursing Agent. Any Distribution less than 100 shall be held until a Distribution Date on which the Distribution exceeds 100, at which time the Disbursing Agent shall make such Distribution. At the time of any final Distribution, no Disbursing Agent shall issue a Distribution of less than 100. Any amounts due to Holders of Allowed Claims of less than 100 shall revert in the Estates or GUC Pool, as applicable, for distribution to Holders of other Allowed Claims in the applicable Class in accordance with this Plan.

H. Compliance with Tax Requirement

In connection with this Plan, to the extent applicable, the Debtors, Plan Agent, and the GUC Trust, as applicable, shall comply with all Tax withholding and reporting requirements imposed on them by any Governmental Unit, and all Distributions shall be subject to such withholding and reporting requirements. Notwithstanding any provision in this Plan to the contrary, the Disbursing Agent shall be authorized to take all actions necessary or appropriate to comply with such withholding and reporting requirements, including liquidating a portion of the Distribution to generate sufficient funds to pay applicable withholding Taxes, withholding Distributions pending receipt of information necessary to facilitate such Distributions or establishing any other mechanisms the Disbursing Agent believes are reasonable and appropriate. The Disbursing Agent shall have the right to allocate all Distributions in compliance with applicable wage garnishments, alimony, child support and other spousal awards, Liens and encumbrances.

The Disbursing Agent shall be authorized to require each Holder of a Claim to provide it with a complete, accurate, and executed Form W-9, Form W-8 or other appropriate tax form or documentation as a condition precedent to being sent a Distribution. The applicable Disbursing Agent shall provide advanced written notice of such requirement to each Holder of a Claim affected thereby. The notice shall provide each Holder of a Claim with a specified time period after the date of mailing of such notice to provide complete, accurate, and executed Form W-9, Form W-8 or other tax form or documentation to the Disbursing Agent. The GUC Trust shall require Holders of General Unsecured Claims to return complete, accurate, and executed Form W-9 or Form W-8, as the case may be, not later than ninety (90) days after such a request. If a Holder of an Allowed Claim does not provide the Disbursing Agent with a complete, accurate, and executed Form W-9, Form W-8 or other tax form or documentation within the time period specified in such notice, or such later time period agreed to by the Disbursing Agent in writing in its discretion, then the Disbursing Agent, in its sole discretion, may (a) make a Distribution net of any applicable maximum withholding or (b) determine that such Holder shall be deemed to have forfeited the right to receive any Distribution, in which case, any such Distribution shall revert to the Estates or GUC Pool, as the case may be, for Distribution on account of other Allowed Claims and the Claim of the Holder originally entitled to such Distribution shall be waived and forever barred without further order of the Bankruptcy Court. If a Holder of an Allowed Claim refuses to provide the Disbursing Agent with a complete, accurate, and executed Form W-9, Form W-8, or other tax form or documentation, certain IRS penalties may apply to such Holder.

I. Manner of Payment Under the Plan

Unless a Holder of an Allowed Claim and the Disbursing Agent otherwise agree, any Distribution to be made in Cash shall be made, at the election of the Disbursing Agent, by check drawn on a domestic bank or by wire transfer from a domestic bank. Cash payments to foreign creditors may, in addition to the foregoing, be made at the option of the Disbursing Agent in such funds and by such means as are necessary or customary in a particular foreign jurisdiction.

. Time Bar to Cash Payment

Checks issued in respect of Allowed Claims shall be null and void if not negotiated within 180 days after the date of issuance thereof. Requests for reissuance of any voided check shall be made directly to the Disbursing Agent

by the Entity to whom such check was originally issued. Any Claims in respect of such voided check shall be waived and forever barred and such unclaimed Distribution shall be maintained in the applicable Account for redistribution to other claimants entitled to Distribution from such Account, notwithstanding any federal or state escheat laws to the contrary.

. Setoff

Except with respect to Claims satisfied, settled, and released pursuant to this Plan or any contract, instrument, release or other agreement or document entered into or delivered in connection with this Plan, the Disbursing Agent may, pursuant to section 553 of the Bankruptcy Code or applicable non-bankruptcy law, set off against any Claim (and the Distributions to be made on account of such Claim), counterclaims, rights and causes of action of any nature that the Debtors may hold against the Holder of such Claim: *ro ided, o e er*, that the failure to effectuate such a setoff shall not constitute a waiver or release by the Debtors, the Disbursing Agent or the Plan Agent of any Causes of Action that the Debtors or the Estates may possess against the Holder of a Claim.

L. Allocation Between Principal and Accrued Interest

Interest shall not accrue on any Holder's Claim entitled to a Distribution from Assets in respect of the period from the Petition Date to the date a final Distribution is made on such Claim. To the extent that any Allowed Claim entitled to a Distribution from Assets consists of indebtedness and other amounts (such as accrued but unpaid interest thereon), such Distribution shall be allocated first to the principal amount of the Claim (as determined for federal income tax purposes) and then, to the extent the consideration exceeds the principal amount of the Claim, to such other amounts.

M. Disposition to Holder of Disputed Claim

Notwithstanding any other provision of this Plan: (a) no Distributions will be made on account of a Disputed Claim until such Claim becomes an Allowed Claim, if ever; and (b) except as otherwise agreed to by the relevant parties, no partial Distributions shall be made with respect to a Disputed Claim until all such disputes in connection with such Disputed Claim have been resolved by settlement or Final Order.

To the extent that a Disputed Claim ultimately becomes an Allowed Claim, any Distributions shall be made to the Holder of such Allowed Claim in accordance with the provisions of this Plan. On the Distribution Date that is at least 30 days after a Disputed Claim becomes an Allowed Claim (or such lesser period as the Disbursing Agent may determine), the Holder of such Claim shall receive any Distribution to which such Holder would have been entitled under the Plan as of the Effective Date (including any Distribution such Holder would have been entitled to on the Distribution Date on which such Holder is receiving its initial Distribution) if such claim had been Allowed as of the Effective Date, without any interest to be paid on account of such Claim.

N. Claim Paid or Payable by Third Party

. Claim Paid by Third Party

To the extent that the Holder of an Allowed Claim receives a Third Party Payment, the Plan Agent shall be authorized to reduce, for the purposes of Distribution, the Allowed amount of such Claim by the amount of the Third Party Payment, and such Claim shall be disallowed or deemed satisfied, as applicable, to the extent of the Third Party Payment without an objection having to be Filed and without any further notice to or action, order or approval of the Bankruptcy Court.

2. Claim Payable by Insurance

No Distributions shall be made on account of any Allowed Claim that is paid pursuant to one of the Insurance Policies. To the extent that any of the Insurers agrees to pay in full or in part an Allowed Claim, then immediately upon such Insurers' agreement, such Claim may be noted on the claims register as expunged to the extent of any such

payment without an objection having to be Filed and without any further notice to or action, order or approval of the Bankruptcy Court.

Except as otherwise provided in this Plan, payments to Holders of Claims covered by Insurance Policies shall be in accordance with the provisions of any applicable Insurance Policy. Nothing contained in this Plan shall constitute or be deemed a waiver of any Cause of Action that the Debtors or any other Entity may hold against any other Entity, including Insurers, under any Insurance Policies, nor shall anything contained herein constitute or be deemed a waiver by such Insurers of any rights or defenses, including coverage defenses, held by such Insurers.

ARTICLE VII DISPUTED, CONTINGENT, AND UNLIQUIDATED CLAIMS

A. Allowance of Claim

After the Effective Date, the Wind-Down Debtors, the Plan Agent, the GUC Trust, and the GUC Trustee, as applicable, shall have any and all rights and defenses that the Debtors had with respect to any Claim immediately before the Effective Date, except with respect to any Claim deemed Allowed or satisfied, settled, and released under this Plan. All settled Claims approved prior to the Effective Date pursuant to a Final Order of the Bankruptcy Court pursuant to Bankruptcy Rule 9019 or otherwise shall be binding on all parties.

Any Claim that has been listed in the Schedules as disputed, contingent or unliquidated, and for which no proof of Claim has been timely Filed, is not considered Allowed and shall be expunged without further action and without any further notice to or action, order or approval of the Bankruptcy Court.

B. Protection of Objection to Claim

1. Authority to Protect and Settle Claim

Except as otherwise specifically provided in this Plan, the Debtors (prior to the Effective Date), the Plan Agent (after the Effective Date), shall have the authority to: (a) File, withdraw or litigate to judgment, objections to Non-GUC Claims; (b) settle or compromise any Disputed Non-GUC Claim without any further notice to or action, order or approval by the Bankruptcy Court; and (c) direct the Claims and Noticing Agent to adjust the claims register to reflect any such resolutions without any further notice to or action, order or approval by the Bankruptcy Court. The DIP Lender shall have the right and authority to object to any Administrative Expense Claims, and the Debtors or Plan Agent, as applicable, shall consult with the DIP Lender concerning the filing or resolution of Administrative Expense Claims objections.

The GUC Trustee shall have the sole authority to: (a) File, withdraw or litigate to judgment, objections to General Unsecured Claims; (b) settle or compromise any Disputed General Unsecured Claim without any further notice to or action, order or approval by the Bankruptcy Court; and (c) direct the Claims and Noticing Agent to adjust the claims register to reflect any such resolutions without any further notice to or action, order or approval by the Bankruptcy Court. To the extent that the Debtors and/or the Committee Filed objections to General Unsecured Claims that remain pending as of the Effective Date, the GUC Trustee shall be substituted as the objecting party without further action of the parties or order of the Bankruptcy Court.

2. Application of Bankruptcy Rule

To facilitate the efficient resolution of Disputed Claims, the Plan Agent and the GUC Trustee shall, notwithstanding Bankruptcy Rule 3007(c), be permitted to File omnibus objections to Claims.

3. Authority to Amend Schedule

After the Effective Date, and upon prior reasonable notice to the GUC Trustee, the Wind-Down Debtors, and the Plan Agent, as applicable, will have the authority to amend the Schedules with respect to any Claim and the Plan Agent and GUC Trust and any applicable Disbursing Agent shall be authorized to make distributions based on such

amended Schedules (if no proof of Claim is timely Filed in response thereto) without approval of the Bankruptcy Court. If any such amendment to the Schedules reduces the amount of a Claim or changes the nature or priority of a Claim, the Debtors or the Plan Agent, will provide the Holder of such Claim with notice of such amendment and parties-in-interest will have 30 days to File an objection to such amendment in the Bankruptcy Court.

C. Estimation of Claim

At any time, the Plan Agent may (but are not required to) request that the Bankruptcy Court estimate any Non-GUC Claim and the GUC Trustee may (but is not required to) request that the Bankruptcy Court estimate any General Unsecured Claim that is contingent or unliquidated (including without limitation any tort claim or other Claim subject to any Insurance Policy) pursuant to section 502(c) of the Bankruptcy Code for any reason, regardless of whether any party previously has objected to such Claim or whether the Bankruptcy Court has ruled on any such objection. The Bankruptcy Court shall retain exclusive jurisdiction to estimate any such Claim (including without limitation any tort claim or other Claim subject to any Insurance Policy), including during the litigation of any objection to such Claim or during the appeal relating to such objection. In the event that the Bankruptcy Court estimates any contingent or unliquidated Claim, that estimated amount shall constitute a maximum limitation on such Claim for all purposes under this Plan (including for purposes of Distributions), and the Debtors, Wind-Down Debtors, or the Plan Agent (as the case may be) may elect to pursue any supplemental proceedings to object to any ultimate Distribution on such Claim. To the extent the Bankruptcy Court does not have jurisdiction or constitutional authority to enter a final order on any such Claim, the Bankruptcy Court shall issue a report and recommendation to the District Court.

D. Offer of Judgment

The Debtors, before the Effective Date, and the Plan Agent or the GUC Trustee, after the Effective Date, as applicable, are authorized to serve upon a Holder of a Disputed Claim an offer to allow judgment to be taken on account of such Disputed Claim, and, pursuant to Bankruptcy Rules 7068 and 9014, Federal Rule of Civil Procedure 68 shall apply to such offer of judgment. To the extent the Holder of a Disputed Claim must pay the costs incurred by the Debtors, Plan Agent, or GUC Trustee, as applicable, after the making of such offer, such amounts may be set off against the amount of any Distribution to be paid to such Holder without any further notice to or action, order, or approval of the Bankruptcy Court.

**ARTICLE VIII.
CONFIRMATION OF THE PLAN**

A. Condition Precedent to Confirmation

1. The proposed Confirmation Order shall be in form and substance satisfactory to the Debtors and the DIP Lender, and the Committee.
2. Any exhibits or schedules incorporated as part of the Plan and Disclosure Statement shall be reasonably acceptable in form and substance to the Debtors and the DIP Lender.

B. Condition Precedent to the Effective Date

The Effective Date will not occur, and the Plan will not be consummated, unless and until the following conditions have been satisfied or duly waived pursuant to Article VIII C below:

1. The Confirmation Order shall be in full force and effect, and no stay thereof shall be in effect.
2. All other documents and agreements necessary to implement this Plan on the Effective Date (if any), shall have been effected or executed and delivered to the required parties and, to the extent required, filed with the applicable Governmental Unit in accordance with applicable laws, and all other actions required to be taken in connection with the Effective Date shall have occurred.

3. The Plan Agent shall have been appointed and have accepted his or her appointment.
4. The GUC Trustee shall have been appointed and have accepted his or her appointment.
5. The GUC Payment shall have been funded as described in the Settlement Term Sheet.
6. The GUC Claim Reconciliation process shall have been funded with 500,000 by the Debtors as described in the 9019 Motion and Settlement Term Sheet.
7. The Professional Fee Escrow Account shall be created and funded as set forth herein.
8. Each of the Sale Transactions shall have closed.
9. The Debtors and the DIP Lender shall have established an agreed upon Wind-Down Budget subject to change only with the mutual agreement of the DIP Lender or Icahn Entities, as applicable, and the Debtors or Wind-Down Debtors, as applicable.
10. All statutory fees and obligations then due and payable to the U.S. Trustee shall have been paid in full.

C. Waive of Condition to Confirmation of the Effective Date

Each condition to Confirmation set forth in Article VIIIA or to the Effective Date set forth in Article VIIIB, except for the conditions in clauses 1 and 4–6 of Article VIIIB, may be waived in whole or in part at any time by agreement of the Debtors and the DIP Lender, without an order of the Bankruptcy Court.

D. Notice of Occurrence of Effective Date

Within five (5) days after occurrence of the Effective Date, the Debtors shall File with the Bankruptcy Court and serve a Notice of Occurrence of Effective Date stating the date on which the Effective Date occurred.

E. Effect of Nonoccurrence of Condition to the Effective Date

The Debtors reserve the right to seek to withdraw this Plan at any time prior to the Effective Date. If this Plan is withdrawn by the Debtors: (1) each of the provisions of this Plan and the Confirmation Order shall be null and void in all respects, including with respect to (a) the assumption, assumption or rejection of Executory Contracts and Unexpired Leases and (b) the releases described in Article VIIIF; and (2) nothing contained in this Plan or the Confirmation Order shall (a) constitute a waiver or release of any Claims by or against, or any Interest in, the Debtors or (b) prejudice in any manner the rights of the Debtors or any other party in interest.

F. Effect of Confirmation

. Binding Effect

The Plan shall be binding upon all present and former Holders of Claims and Interests and their respective successors and assigns. To opt-out of the Releases by Releasing Parties provision, Holders of Claims must (a) validly opt out of the releases contained in this Plan by checking the designated box on such Holder's Ballot or notice of non-voting status, (b) File an objection to the releases contained in the Plan by the Plan Objection Deadline, or (c) timely vote to reject the Plan.

2. Disolution of Official Committee

Upon the Effective Date, the Committee shall remain in place at its members discretion for the limited purposes of: (i) GUC Claim Reconciliation, (ii) participating in update calls with the Wind-Down Debtors or Plan Agent on a reasonable basis, and (iii) consulting with the GUC Trustee regarding outstanding matters under the Plan,

but shall be discharged from all other further duties, responsibilities, and obligations related to the Case. The Committee’s professionals shall be permitted to assert Professional Fee Claims for services rendered and expenses incurred with respect to the Committee’s limited authority, and shall further be permitted to: (i) prepare, File, and if necessary, litigate final applications for compensation and (ii) object to final fee applications Filed by other Professionals. Any fees or reimbursable expenses of the Committee’s professionals accruing on or after the Confirmation Date, and any reimbursable expenses of the Committee members, which accrue after the Confirmation Date, shall be paid solely from the GUC Claim Reconciliation Fund. Upon the Final Distribution Date for Class 2 General Unsecured Claims, the Committee shall be deemed permanently dissolved. Members of the Committee may withdraw from the Committee at any time following the Effective Date, provided that a GUC Trustee has been appointed and approved in accordance with the terms hereof.

Releas e y the De to

Pu uant to ection 2 of the Ban u tcy Code, fo ood and valua le con ide ation, the ade uacy of hich i he e y confi med, on and afte the Effective Date, each Relea ed Pa ty i deemed to e he e y conclu ively, a olutely, i evoca ly, and fo eve lea ed y each and all of the De to , the Wind-Do n De to , and thei E tate , in each ca e on ehalf of them elve and thei e ective ucce o , a i n , and Re e entative , and any and all othe Entitie ho may u o t to a e t any Claim o Cau e of Action, di ectly o de ivatively, y, th ou h, fo , o ecau e of the fo e oin Entitie , f om any and all Claim , o li ation , i ht , uit , dama e , Cau e of Action, emedie , and lia ilitie hat ovee , includin any de ivative claim , a e ted o a e ta le on ehalf of any of the De to , the Wind-Do n De to , o thei E tate , a a lica le, hethe no no un no n, fo e een o unfo e een, matu ed o unmatu ed, e i tin o he einafte a i in , in la , e uity, cont act, to t o othe i e, that the De to , the Wind-Do n De to , o thei E tate o Affiliate ould have een le ally entitled to a e t in thei o n i ht hethe individually o collectively o on ehalf of the Holde of any Claim a ain t, o Inte e t in, a De to o othe Entity, a ed on o elatin to, o in any manne a i in f om, in hole o in a t, the De to , the u cha e, ale, o e ci ion of the u cha e o ale of any ecu ity of the De to o the Wind-Do n De to , the u ect matte of, o the t an action o event ivin i e to, any Claim o Inte e t that i t eated in the Plan, the u ine o cont actual arrangements between any Debtor and any Released Party, the Debtors’ in- o out-of-cou t e t uctu in effo t , inte com any t an action , the De to ’ capital structure, management, ownership, or operation the eof, the Sale T an action , the ale and ma etin oce , the Wind Do n, the Cha te Ca e , and any ucce o ca e , the fo mulation, e a ation, di emination, ne otiation, filin , o con ummation of the Di clo u e Statement, the DIP Loan Document , any Sale T an action, the Plan includin , fo the avoidance of dou t, the Plan Su lement , o any Sale T an action, cont act, in t ument, lea e, o othe a eement o document ceated o ente ed into in connection ith the Di clo u e Statement, o the Plan includin , fo the avoidance of dou t, the Plan Su lement , the filin of the Cha te Ca e , the u uit of Confi mation, the u uit of Con ummation, the admini t ation and im lementation of the Plan, includin any Wind-Do n T an action , i uance o di t i tion of ecu itie u uant to the Plan, o the di t i tion of o e ty unde the Plan o any othe elated a eement o document includin any le al o inion e ue ted y any Entity e a din any t an action, cont act, in t ument, document o othe a eement contem lated y the Plan o the eliance y any Relea ed Pa ty on the Plan o the Confi mation O de in lieu of uch le al o inion , o u on any othe elated act o omi ion, t an action, a eement, event, o othe occu ence ta in lace on o efo e the Effective Date o elatin to any of the fo oin . In addition to the fo oin , fo ood an valua le con ide ation, the ade uacy of hich i he e y confi med, on and afte the Effective Date, each of the De to , the Wind-Do n De to , and thei E tate , in each ca e on ehalf of them elve and thei e ective ucce o , a i n , and Re e entative , a e he e y deemed to have conclu ively, a olutely, i evoca ly, and fo eve lea ed any and all Avoidance Action .

Entry of the Confirmation Order shall constitute the Bankruptcy Court’s approval, pursuant to Ban u tcy Rule 90 9, of the lea e de c i ed in thi A ticle VIII y the De to , hich include y efe ence each of the elated ovi ion and definition contained in the Plan, and fu the , hall con titute the Ban u tcy Court’s finding that each release described in this Article VIII is: (1) in exchange for the good and valuable con ide ation ovided y the Relea ed Pa tie , 2 a ood-faith ettlement and com omi e of uch Claim in the e t inte e t of the De to and all Holde of Claim and Inte e t 4 fai , e uita le, and ea ona le iven and made afte due notice and o o tunity fo hea in and a a to any of the De to o Wind-

Do n De to o thei e ective E tate a e tin any claim, Cau e of Action, o lia ility elated the eto, of any ind hat oeve , a ain t any of the Relea ed Pa tie o thei o e ty.

Not ith tandin anythin contained he ein to the cont a y e ce t fo A ticle VIII.G, if a lica le , the fo e oin elea e doe not elea e i any o li ation of any a ty unde the Plan o any document, in t ument, o a eement e ecuted to im lement the Plan, ii any o t-Effective Date o li ation of any a ty o Entity unde the Plan, the Confi mation O de , any Wind-Do n T an action , o any document, in t ument, o a eement includin tho e et fo th in the Plan Su lement e ecuted to im lement the Plan o any Claim o o li ation a i in unde the Plan iii any o li ation of any a ty unde a Sale T an action o any document, in t ument, o a eement e ecuted to im lement a Sale T an action, iv the i ht of the De to ith e ect to any confidentiality ovi ion o covenant e t ictin com etition in favo of the De to unde any em loyment a eement ith a cu ent o fo me em loyee of the De to , o v the i ht of Holde of Allo ed Claim o Inte e t to eceive di t i ution unde the Plan.

Fo the avoidance of dou t, and not ith tandin anythin to the cont a y he ein, the te m of the Settlement and the 90 9 O de a e not modified, amended, o affected y the elea e unde thi A ticle VIII.F. .

4. Relea e y Relea in Pa tie

In e chan e fo ood and valua le con ide ation, the ade uacy of hich i he e y confi med, on i the Settlement Effective Date and ii the Plan Effective Date, each Relea ed Pa ty i deemed to e he e y conclu ively, a olutely, unconditionally, i evoca ly, and fo eve elea ed and di cha ed y each of the Relea in Pa tie includin any ucce o t u tee o othe e e entative in the Cha te Ca e and any ucce o ca e , in each ca e on ehalf of them elve and thei e ective ucce o , a i n , and e e entative , and any and all othe Entitie ho may u o t to a e t any Cau e of Action o ned y the Relea in Pa tie , di ectly o de ivatively, y, th ou h, fo , o ecau e of the fo e oin Entitie on ehalf of the Relea in Pa tie , f om any and all di ect o de ivative Claim and Cau e of Action a e ted on ehalf of the Relea in Pa tie , heth e no n o un no n, fo e een o unfo e een, matu ed o unmatu ed, e i tin o he eafte a i in , in la , e uity, cont act, to t o othe i e, that the Relea in Pa tie ould have een le ally entitled to a e t in thei o n i ht heth e individually o collectively o on ehalf of the Holde of any Claim a ain t, o Inte e t in, a Relea in Pa ty o othe Entity, o that any Holde of any Claim a ain t, o Inte e t in, a Relea in Pa ty o othe Entity could have a e ted on ehalf of the Relea in Pa ty, a ed on o elatin to, o in any manne a i in f om, in hole o in a t, the De to includin the ca ital t uctu e, mana ement, o ne hi , o o e ation the eof , the a e tion o enfo cement of i ht and emedie a ain t the De to s, the Debtors' in- o out-of-cou t e t uctu in effo t , any Avoidance Action , inte com any t an action et een one o mo e of the De to and one o mo e of the De to o thei affiliate , the Cha te Ca e and any ucce o ca e , the fo mulation, e a ation, di emination, ne otiation, o filin of the Di clo u e Statement, the DIP Loan Document , the Plan includin , fo the avoidance of dou t, the Plan Su lement , Wind-Do n T an action, o any Sale T an action, cont act, in t ument, elea e, o othe a eement o document includin any le al o inion e ue ted y any Entity e a din any t an action, cont act, in t ument, document o othe a eement contem lated y the Plan o the eliance y any Relea ed Pa ty on the Plan o the Confi mation O de in lieu of uch le al o inion c eated o ente ed into in connection ith the Di clo u e Statement, the DIP Loan Document , o the Plan, the Plan Su lement, the filin of the Cha te Ca e and any ucce o ca e , the u uit of Confi mation and the Settlement, the u uit of Con ummation, the admini t ation and im lementation of the Plan, includin the i uance o di t i ution of Secu itie u uant to the Plan o the di t i ution of o e ty in a manne con i tent ith the Settlement, o u on any othe act o omi ion, t an action, a eement, event, o othe occu ence elated o elatin to any of the fo e oin ta in lace on o efo e, in e ect of the fo e oin clau e i , the Settlement Effective Date, and, in e ect of the fo e oin clau e ii , the Plan Effective Date. Not ith tandin anythin to the cont a y in the fo e oin , the elea e et fo th a ove do not elea e a any i ht and emedie of any Holde of a Claim olely a ain t any De to o it E tate, a i in in the o dina y cou e of u ine io to the Petition Date, includin an admini t ative e en e claim unde ection 0 of the Ban u tcy Code, to o ecute uch Claim a ain t the a lica le De to and it E tate, and to defend any o ection to uch Claim any o t-Plan Effective Date o li ation of any a ty o Entity unde the Plan, the Confi mation O de , any Sale T an action, o any document, in t ument, o a eement includin tho e et fo th in the Plan Su lement e ecuted to im lement the Plan o any Claim o o li ation a i in unde the Plan, c any o dina y cou e

obligation between the Debtor and Icahn Entities arising out of or in connection with the DIP Facility, including under that certain Transition Services Agreement dated as of December 31, 2021, (d) the Committee's right to appoint an entity to be charged with the operation, reconciliation, and distribution of the GUC Payment as defined in the Settlement Term Sheet, or any Claim or Cause of Action arising under the DIP Facility or DIP Facility.

. **Exculpation**

Except as expressly provided herein in the Confirmation Order, no Exculpated Party shall have any liability for, and each Exculpated Party shall be released and exculpated from any and all Claim, Interest, Obligation, Infringement, Damages, Cause of Action for any claim arising out of or in connection with the Effective Date related to any act or omission in connection with, relating to, or arising out of the Charter Case, including the DIP Order, the Plan including the Plan Supplement, the Disclosure Statement, the filing of the Charter Case, the negotiation, formulation, execution, administration, implementation of any Sale Transaction, contract, instrument, lease, or other agreement or document created or entered into in connection with the Sale Transaction of the Plan, the execution of the Confirmation, Confirmation, administration, and implementation of the Plan, including the issuance or distribution of securities pursuant to the Plan, or the distribution of property under the Plan or any other related agreement, the solicitation of vote on the Plan, or upon any other act, omission, transaction, agreement, event, or other occurrence taking place on or after the Petition Date through the Effective Date relating to the foregoing, except for claims related to any act or omission that is determined in a Final Order to have constituted actual fraud, or negligence, or willful misconduct in all respects. Each Entity shall be entitled to rely on the advice of counsel with respect to their duties and responsibilities pursuant to the Plan. The Exculpated Parties have, and upon completion of the Plan shall be deemed to have, acted in good faith and in compliance with the applicable law with respect to the solicitation of vote and distribution of consideration pursuant to the Plan, and, therefore, are not, and on account of such distribution shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation or execution of the Plan, or such distribution made pursuant to the Plan.

This exculpation shall be in addition to, and not in limitation of, all other release, indemnification, exculpation, and any other applicable law, rule, or regulation protecting such Exculpated Parties from liability. Notwithstanding anything to the contrary in the foregoing, the exculpation set forth in the Plan shall not be construed to exculpate any party or Entity from its tort-effective date obligation under the Plan, any Sale Transaction, or any document, instrument, or agreement including those set forth in the Plan Supplement executed to implement the Plan.

. **Indemnification**

Except as otherwise expressly provided in this Plan or for Distribution executed to the aid or delivered pursuant to this Plan or the Confirmation Order, all Entities that have held, hold, or may hold Claim or Interest that have been released pursuant to this Plan to the maximum extent permitted under applicable law, permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Debtor, or the Released Parties: (a) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claim or Interest; (b) enforcing, attaching, collecting, or recovering in any manner or means any judgment, award, decree, or order against such Entity on account of or in connection with or with respect to any such Claim or Interest; (c) creating, effecting, or enforcing any Lien or encumbrance of any kind against such Entity or the property of the Estate of such Entity on account of or in connection with or with respect to any such Claim or Interest; (d) attaching any interest of or property of such Entity on account of or in connection with or with respect to any such Claim or Interest unless such Entity has timely asserted such interest in a document filed with the Bankruptcy Court licitly to preserve such interest, and notwithstanding an indication of a Claim or Interest on the part of such Entity that such Entity does not intend to waive any interest of or property of such Entity and is commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claim or Interest attached, settled, and released pursuant to this Plan.

Upon entry of the Confirmation Order, all Holders of Claim and Interest and their respective constituent and former employees, agents, offices, directors, principals, and direct and indirect Affiliate shall be enjoined from taking any action to interfere with the implementation of Confirmation of the Plan. Each Holder of an Allowed Claim, by acceptance, is deemed eligible to accept, distribution under the Plan, shall be deemed to have consented to the injunction provision set forth in this Article VIII.

Gatekeeper Provision

No party may commence, continue, amend, or otherwise pursue, join in, or otherwise support any other party commencing, continuing, amending, or pursuing, a Claim, Cause of Action, or Covered Claim of any kind against any Released Party, or the Plan Agent, in each case that arose or arises from or is reasonably likely to relate to any act or omission (a) in connection with, (b) relating to, or (c) arising out of a Claim, Cause of Action, or Covered Claim against, in the case of each of (a) – (c) any Debtor or any of the Estates, as applicable, subject to Articles VIII.C.3, VIII.C.4, VIII.C.5, or VIII.C.6, in each case without first (i) requesting a determination from the Bankruptcy Court, after notice to all affected parties and a hearing, that such claim or cause of action represents a colorable claim against a Released Party and is not a claim that the Debtors released under the Plan, which request (x) must attach the complaint or petition proposed to be filed by the requesting party and (y) include a proposed attorney fee reserve, subject to court modification, that will be deposited to the Bankruptcy Court’s registry to indemnify the Released Party or Parties, and/or Plan Agent Trustee named in the complaint or petition attached to the request, as applicable, against costs associated with the successful defense of any claim that is allowed to proceed and (ii) obtaining from the Bankruptcy Court specific authorization for such party to bring such claim or cause of action against any such Released Party. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any claims or causes of action not explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by applicable law.

No party may assert a claim on any basis against the GUC Trust, the GUC Trustee or any of their professionals, agents, or representatives (collectively, the “GUC Trust Parties”) arising out of or related to their roles, either prior to or after the Effective Date, in these cases without first seeking authority from the Bankruptcy Court in each case without first (i) requesting a determination from the Bankruptcy Court, after notice to all affected parties and a hearing, that such claim or cause of action represents a colorable claim against the GUC Trust Parties and is not a claim that was released under the Plan, which request (x) must attach the complaint or petition proposed to be filed by the requesting party and (y) include a proposed attorney fee reserve, subject to court modification, that will be deposited to the Bankruptcy Court’s registry to indemnify the GUC Trust Parties named in the complaint or petition attached to the request, as applicable, against costs associated with the successful defense of any claim that is allowed to proceed and (ii) obtaining from the Bankruptcy Court specific authorization for such party to bring such claim or cause of action against any such GUC Trust Party. For the avoidance of doubt, any party that obtains such determination and authorization and subsequently wishes to amend the authorized complaint or petition to add any claims or causes of action not explicitly included in the authorized complaint or petition must obtain authorization from the Bankruptcy Court before filing any such amendment in the court where such complaint or petition is pending. The Bankruptcy Court reserves jurisdiction to adjudicate any such claims to the maximum extent provided by applicable law.

G. Vote Solicited in Good Faith

Upon entry of the Confirmation Order, the Debtors will be deemed to have solicited votes on the Plan in good faith and in compliance with the Bankruptcy Code, and pursuant to section 1125(e) of the Bankruptcy Code, the Debtors, and their Representatives will be deemed to have participated in good faith and in compliance with the Bankruptcy Code. None of such parties or individuals will have any liability for the violation of any applicable law, rule, or regulation governing the solicitation of votes on the Plan or the offer, issuance, sale, or purchase of the securities offered and sold under the Plan and any previous plan, if applicable.

**ARTICLE IX
RETENTION OF JURISDICTION**

Notwithstanding the entry of the Confirmation Order and the occurrence of the Effective Date, the Bankruptcy Court will retain exclusive jurisdiction over all matters arising out of, and related to, the Chapter 11 Cases and this Plan to the fullest extent permitted by law, including, among other things, jurisdiction to:

A. Allow, disallow, estimate, determine, liquidate, reduce, classify, re-classify, estimate or establish the priority or secured or unsecured status of any Claim or Interest, including the resolution of (1) any request for payment of any Administrative Expense Claim and (2) any and all objections to the amount, allowance, priority or classification of Claims or Interests;

B. Grant or deny any applications for allowance of any Professional Fee Claims for periods ending on or before the Confirmation Date;

C. Resolve any matters related to the assumption or rejection of any Executory Contract or Unexpired Lease to which the Debtors are a party or with respect to which the Debtors may be liable, and to hear, determine and, if necessary, liquidate any Claims arising therefrom, including any Cure Amount;

D. Ensure that Distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of this Plan;

E. Decide or resolve any motions, adversary proceedings, contested matters and any other matters Filed in the Bankruptcy Court involving the Debtors that may be pending on the Effective Date or brought thereafter;

F. Enter such orders as may be necessary or appropriate to implement or consummate the provisions of this Plan and all contracts, instruments, releases and other agreements or documents entered into or delivered in connection with the Chapter 11 Cases, this Plan, the Disclosure Statement, or the Confirmation Order;

G. Resolve any cases, controversies, suits or disputes that may arise in connection with the Consummation, interpretation or enforcement of this Plan, the Confirmation Order or any contract, instrument, release or other agreement or document that is entered into or delivered pursuant to this Plan, the Confirmation Order or the Sale Transaction;

H. Modify this Plan before or after the Effective Date pursuant to section 1127 of the Bankruptcy Code; modify the Confirmation Order or any contract, instrument, release or other agreement or document entered into or delivered in connection with this Plan, the Disclosure Statement, the Confirmation Order, or any contract, instrument, release or other agreement or document entered into, delivered or created in connection with this Plan in such manner as may be necessary or appropriate to consummate this Plan and the transactions contemplated hereby;

I. Hear and determine any matter, case, controversy, suit, dispute, or Cause of Action regarding the existence, nature and scope of the releases, and injunctions provided under this Plan, and issue injunctions, enforce the injunctions contained in this Plan and the Confirmation Order, enter and implement other orders or take such other actions as may be necessary or appropriate to implement, enforce or restrain interference by any Entity with respect to the Consummation, implementation or enforcement of this Plan or the Confirmation Order, including the releases, and injunctions provided under this Plan;

J. Enter and implement such orders as are necessary or appropriate if the Confirmation Order is for any reason or in any respect modified, stayed, reversed, revoked or vacated or if Distributions pursuant to this Plan are enjoined or stayed;

K. Determine any other matters that may arise in connection with or relate to this Plan, the Disclosure Statement, the Confirmation Order or any contract, instrument, release or other agreement or document entered into or delivered in connection with this Plan, the Disclosure Statement, or the Confirmation Order;

- L. Hear and determine any Retained Causes of Action;
- M. Enforce, clarify, or modify any orders previously entered by the Bankruptcy Court in the Chapter 11 Cases;
- N. Enter a final decree closing the Chapter 11 Cases;
- O. Determine matters concerning state, local and federal Taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code, including any Disputed Claims for Taxes;
- P. Assist in recovery of all Assets of the Debtors and their Estates, wherever located; and
- . Hear any other matter over which the Bankruptcy Court has jurisdiction.

**ARTICLE X
MISCELLANEOUS PROVISIONS**

A. Modification of the Plan

Subject to the restrictions on modifications set forth in section 1127 of the Bankruptcy Code, the Debtors reserve the right to alter, amend or modify this Plan before the Effective Date. Prior to the Effective Date, the Debtors may make appropriate technical adjustments and modifications to this Plan without further order or approval of the Bankruptcy Court. Holders of Claims that have accepted this Plan shall be deemed to have accepted this Plan as amended, modified, or supplemented, if the proposed amendment, modification or supplement does not materially and adversely change the treatment of such Claim; *ro ided, o e er*, that any Holders of Claims who were deemed to accept this Plan because such Claims were Unimpaired shall continue to be deemed to accept this Plan only if, after giving effect to such amendment, modification or supplement, such Claims continue to be Unimpaired.

B. Revocation of the Plan o Non-Occu ence of the Confi mation Date o Effective Date

The Debtors reserve the right to revoke or withdraw this Plan prior to the Confirmation Date or at the Confirmation Hearing. If this Plan is revoked or withdrawn, or if the Confirmation Date or the Effective Date does not occur, then this Plan shall be null and void in all respects solely with respect to the Debtors, and nothing contained in this Plan shall: (a) prejudice in any manner the rights of the Debtors or any other party in interest; (b) constitute a waiver or release of any claims by or against, or any interests in, any of the Debtors or any other Entity; or (c) constitute an admission of any sort by the Debtors or any other Entity.

C. Re e vation of Ri ht Re a din Ce tain Matte

If the requisite Classes do not vote to accept this Plan or the Bankruptcy Court does not confirm this Plan, the Debtors reserve their rights to exercise their fiduciary duties regarding the resolution of the Chapter 11 Cases.

D. E hi it and Schedule

All exhibits and schedules to this Plan, including the Plan Supplement, are incorporated into and constitute a part of this Plan as if set forth herein.

E. Seve a ility

If prior to the entry of the Confirmation Order, any term or provision of this Plan is determined by the Bankruptcy Court to be invalid, void, or unenforceable, the Bankruptcy Court may, at the request of the Debtors, alter and interpret such term or provision to the extent necessary to render it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and such term or provision shall then be applicable as so altered or interpreted. Notwithstanding any such holding, alteration, or interpretation, the remaining terms and provisions of this Plan shall remain in full force and effect and

shall in no way be affected, impaired, or invalidated by such holding, alteration, or interpretation. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision of this Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

F. Successors and Assigns

Except as expressly provided otherwise in this Plan, the rights, benefits and obligations of any Person named or referred to in the Plan or the Confirmation Order shall be binding on, and shall inure to the benefit of, any heir, executor, administrator, successor or assign, Affiliate, Representative, beneficiary or guardian, if any, of each Person.

G. Service of Documents

Any pleading, notice or other document required by this Plan or the Confirmation Order to be served on or delivered to counsel to the Debtors must be sent via electronic mail, overnight delivery service, or hand delivery on:

IEH Auto Parts Holding LLC, et al

with a copy, which shall not constitute notice, to:

Jackson Walker LLP
1401 McKinney Street, Suite 1900
Houston, TX 77010

Attention: Matthew Cavanaugh
Veronica A. Polnick
Vienna F. Anaya
Emily Flynn Meraia

E-mail: mcavanaugh@jw.com
vpolnick@jw.com
vanaya@jw.com
emeraia@jw.com

Law Office of Liz Freeman
PO Box 61209
Houston, TX 77208
Attention: Elizabeth C. Freeman

Email: liz@lizfreemanlaw.com

**ARTICLE XI
CONFIRMATION OF THE PLAN**

A. VOTING PROCEDURES AND REQUIREMENTS

The Debtors are providing copies of this Plan and Disclosure Statement and Ballots to all known holders of Impaired Claims who are entitled to vote on the Plan. The procedures for voting were approved by the Bankruptcy Court by Order entered on May 2, 2023 Docket No. 474 .

Pursuant to the provisions of the Bankruptcy Code, only Classes of Claims against the Debtors that are “Impaired” under the terms and provisions of the Plan and entitled to receive a Distribution thereunder are entitled to vote to accept or reject the Plan. Accordingly, Classes of Claims or Interests that are not Impaired under the terms and provision of the Plan are *not* entitled to vote on the Plan. In addition, Classes of Claims or Interests that are not entitled to a distribution under the terms and provisions of the Plan are deemed to have rejected the Plan and are not entitled to vote to accept or reject the Plan.

Under the Plan, Holders of Class 2 Claims are, or may be determined to be, Impaired and are entitled to vote. Holders of Class 1 Claims are not Impaired and are deemed to have accepted the Plan. Holders of Class 3 Interests are Impaired and deemed to reject the Plan.

Ballot will be accepted via the internet through the Claim and Notification Agent's website and e-mail.

B. STATUTORY REQUIREMENTS FOR CONFIRMATION OF THE PLAN

At the Confirmation Hearing, the Bankruptcy Court will determine whether the Plan satisfies the requirements of section 1129 of the Bankruptcy Code. The Debtors believe that: (1) the Plan satisfies or will satisfy all of the necessary statutory requirements of chapter 11 of the Bankruptcy Code; (2) the Debtors complied or will have complied with all of the necessary requirements of chapter 11 of the Bankruptcy Code; and (3) the Plan has been proposed in good faith. Specifically, in addition to others, as applicable, the Debtors believe that the Plan satisfies or will satisfy the applicable Confirmation requirements of section 1129 of the Bankruptcy Code set forth below:

- The Plan complies with the applicable provisions of the Bankruptcy Code.
- The Debtors, as the Plan proponent, will have complied with the applicable provisions of the Bankruptcy Code.
- The Plan has been proposed in good faith and not by any means forbidden by law.
- Any payment made or promised under the Plan for services or for costs and expenses in, or in connection with, the Chapter 11 Cases, or in connection with the Plan and incident to the Chapter 11 Cases, has been disclosed to the Bankruptcy Court, and any such payment: (1) made before the Confirmation of the Plan is reasonable; or (2) subject to the approval of the Bankruptcy Court as reasonable, if it is to be fixed after Confirmation of the Plan.
- Either each Holder of an Impaired Claim has accepted the Plan, or will receive or retain under the Plan on account of such Claim, property of a value, as of the Effective Date of the Plan, that is not less than the amount that such Holder would receive or retain if the Debtors were liquidated on that date under chapter 7 of the Bankruptcy Code, including pursuant to section 1129(b) of the Bankruptcy Code for Equity Interests deemed to reject the Plan.
- Each Class of Claims that is entitled to vote on the Plan has either accepted the Plan or is not Impaired under the Plan, or the Plan can be confirmed without the approval of such Class pursuant to section 1129(b) of the Bankruptcy Code.
- Except to the extent that the Holder of a particular Claim will agree to a different treatment of its Claim, the Plan provides that Administrative Expense Claims and Other Priority Claims will be paid in full on the Effective Date, or as soon thereafter as is reasonably practicable.
- At least one Class of Impaired Claims has accepted the Plan, determined without including any acceptance of the Plan by any insider holding a Claim in that Class.
- Confirmation of the Plan is not likely to be followed by the liquidation or the need for further financial reorganization of the Debtors or any successors thereto under the Plan.
- All fees of the type described in 28 U.S.C. 1930, including the fees of the United States Trustee, will be paid as of the Effective Date.

The Best Interest of Creditors Test

Often called the "best interests" test, section 1129(a)(7) of the Bankruptcy Code requires that a bankruptcy court find, as a condition to confirmation, that a chapter 11 plan provides, with respect to each class, that each holder

of a claim or an equity interest in such class either (a) has accepted the plan or (b) will receive or retain under the plan property of a value, as of the effective date of the plan, that is not less than the amount that such holder would receive or retain if the Debtors liquidated under chapter 7 of the Bankruptcy Code.

To calculate the probable Distribution to Holders of each Impaired Class of Claims and Interests if the Debtors were liquidated under chapter 7, the Bankruptcy Court must first determine the aggregate dollar amount that would be generated from the Debtors' Assets if these Chapter 11 Cases were converted to chapter 7 Case under the Bankruptcy Code. Because the Plan is a liquidating plan, the "liquidation value" in the hypothetical chapter 7 liquidation analysis for purposes of the "best interests" test is substantially similar to the estimates of the results of the chapter 11 liquidation contemplated by the Plan. However, the Debtors believe that in a chapter 7 liquidation, there would be additional costs and expenses that would be incurred as a result of the ineffectiveness associated with replacing existing management and professionals in a chapter 7 case.

To make these findings, the Bankruptcy Court must: (a) estimate the cash liquidation proceeds that a chapter 7 trustee would generate if the Debtors' Chapter 11 Cases were converted to a chapter 7 case and the Assets of the Debtors' Estates were liquidated; (b) determine the liquidation distribution that each non-accepting Holder of a Claim or Interest would receive from such liquidation proceeds under the priority scheme dictated in chapter 7; and (c) compare such Holder's liquidation distribution to the distribution under the Plan that such Holder would receive if the Plan were confirmed and consummated.

Costs of liquidation under chapter 7 of the Bankruptcy Code would include the compensation of a trustee, as well as compensation of counsel and other professionals retained by the trustee, Asset disposition expenses, all unpaid expenses incurred by the Debtors in their Chapter 11 Cases (such as compensation of attorneys, financial advisors, and accountants) that are allowed in the chapter 7 Case, litigation costs, and claims arising from the operations of the Debtors during the pendency of the Chapter 11 Cases.

In this case, notwithstanding the difficulty in quantifying recoveries to Holders of Allowed Claims, as described below, the Debtors believe that anticipated recoveries to each Class of Impaired Claims under the Plan implies a greater or equal recovery to Holders of Claims in Impaired Classes than the recovery available in a chapter 7 liquidation. Accordingly, the Debtors believe that the "best interests" test of section 1129 of the Bankruptcy Code is satisfied.

2. Liquidation Analysis

The Debtors are selling substantially all of their Assets. The Debtors believe that liquidation under chapter 11 is more beneficial to the Holders of Claims than a liquidation under chapter 7 because the Plan allows the Debtors' remaining Assets to be promptly administered by the Plan Agent. To that end, the Plan provides that all of the Debtors' remaining Assets will revert in the Estates. The Plan Agent will distribute the proceeds from these remaining Assets to the Holders of Allowed Claims in accordance with the priorities set forth in the Plan. Attached as Exhibit A to this Disclosure Statement is a liquidation analysis (the "Liquidation Analysis"). As set forth in the Liquidation Analysis, if these Chapter 11 Cases were to be converted to chapter 7 case, the Asset available for general unsecured creditors would be reduced as the GUC Payment is only available to general unsecured creditors in a chapter 11 context and not in a chapter 7 and the Debtors' Estates would incur the additional costs of a chapter 7 trustee, as well as the costs of counsel and other professionals retained by the trustee. These costs would reduce or eliminate potential distributions to all Classes of Claims on a dollar for dollar basis. Conversion also would likely delay the liquidation process and the ultimate distribution, if any, to unsecured creditors. Accordingly, the Debtors believe that Holders of Allowed Claims would receive less than anticipated under the Plan if the Chapter 11 Cases were converted to a chapter 7 case.

. Feasibility

Section 1129(a)(11) of the Bankruptcy Code requires the Bankruptcy Court to find, as a condition to confirmation, that confirmation is not likely to be followed by the Debtors' liquidation or the need for further financial reorganization, unless that liquidation or reorganization is contemplated by the Plan. The Plan clearly complies with this requirement because all of the Debtors' remaining Assets will be distributed pursuant to the terms of the Plan and, provided the Plan is confirmed and consummated, the Debtors' Estates will no longer exist to be subject to future

reorganization or liquidation. Since no further reorganization of the Debtors will be possible, the Debtors believe that the Plan meets the financial feasibility requirement. The Debtors believe that sufficient funds will exist to make all payments required by the Plan.

4. Acceptance by an Impaired Class

The Bankruptcy Code requires, as a condition to confirmation, that, except as described in the following section, each class of claims or interests that is impaired under a Chapter 11 plan accept the plan. A class that is not “impaired” under a plan is deemed to have accepted the plan and, therefore, solicitation of acceptances with respect to such class is not required. A Class is “impaired” unless the plan: (a) leaves unaltered the legal, equitable and contractual rights to which the claim or the equity interest entitles the holder of such claim or equity interest; or (b) cures any default, reinstates the original terms of such obligation, compensates the holder for certain damages or losses, as applicable, and does not otherwise alter the legal, equitable or contractual rights to which such claim or equity interest entitles the holder of such claim or equity interest.

Section 1126(c) of the Bankruptcy Code defines acceptance of a plan by a class of impaired claims as acceptance by holders of at least two-thirds in dollar amount and more than one-half in number of allowed claims in that class, counting only those claims that actually voted to accept or to reject the plan. Thus, a class of claims will have voted to accept the plan only if two-thirds in amount and a majority in number actually voting cast their Ballots in favor of acceptance. For a class of impaired equity interests to accept a plan, section 1126(d) of the Bankruptcy Code requires acceptance by Equity Interest Holders that hold at least two-thirds in amount of the allowed equity interests of such class, counting only those equity interests that actually voted to accept or reject the plan. Thus, a Class of Equity Interests will have voted to accept the plan only if two-thirds in amount actually voting cast their Ballots in favor of acceptance.

The Claims in Class 1 are not Impaired under the Plan, and, as a result, the Holders of such Claims are deemed to have accepted the Plan pursuant to section 1126(f) of the Bankruptcy Code and their votes will not be solicited.

The Claims in Class 2 are Impaired under the Plan. This Class will have accepted the Plan if the Plan is accepted by at least two-thirds in amount and a majority in number of the Claims of Class 2 (other than any Claims of creditors designated under section 1126(e) of the Bankruptcy Code) that have voted to accept or reject the Plan.

The Interests in Class 3 are Impaired under the Plan and will not receive a distribution under the Plan. Pursuant to section 1126(g) of the Bankruptcy Code, the Holders of such Class 3 Interests are deemed to reject the Plan and their votes will not be solicited.

. Confirmation Without Acceptance by All Impaired Classes

Section 1129(b) of the Bankruptcy Code allows a bankruptcy court to confirm a plan even if all impaired classes have not accepted it if the plan has been accepted by at least one impaired class. Pursuant to section 1129(b) of the Bankruptcy Code, notwithstanding an impaired class’s rejection or deemed rejection of the plan, such plan will be confirmed, at the plan proponent’s request, in a procedure commonly known as “cramdown,” so long as the plan does not “discriminate unfairly” and is “fair and equitable” with respect to each class of claims or equity interests that is impaired under, and has not accepted, the plan.

a. No Unfair Discrimination

This test applies to classes of Claims or Interests that are of equal priority and are receiving different treatment under the Plan. The test does not require that the treatment be the same or equivalent, but that such treatment be “fair.” In general, bankruptcy courts consider whether a plan discriminates unfairly in its treatment of classes of claims of equal rank (e.g., classes of the same legal character). Bankruptcy courts will take into account a number of factors in determining whether a plan discriminates unfairly, and, accordingly, a plan could treat two classes of unsecured creditors differently without unfairly discriminating against either class.

b. Fair and Equitable Test

This test applies to classes of different priority and status (secured versus unsecured) and includes the general requirement that no class of claims receive more than 100% of the amount of the allowed claims in such class. As to the dissenting class, the test sets different standards depending upon the type of claims or equity interests in such class.

Secured claims The condition that a plan be “fair and equitable” to a non-accepting class of secured claims includes the requirements that: (1) the holders of such secured claims retain the liens securing such claims to the extent of the allowed amount of the claims, whether the property subject to the liens is retained by the Debtors or transferred to another entity under the plan; and (2) each holder of a secured claim in the class receives deferred cash payments totaling at least the allowed amount of such claim with a value, as of the effective date of the plan, at least equivalent to the value of the secured claimant’s interest in the Debtors’ property subject to the liens.

Unsecured claims The condition that a plan be “fair and equitable” to a non-accepting class of unsecured claims includes the following requirement that either: (1) the plan provides that each holder of a claim of such class receive or retain on account of such claim property of a value, as of the effective date of the plan, equal to the allowed amount of such claim; or (2) the holder of any claim or any equity interest that is junior to the claims of such class will not receive or retain under the plan on account of such junior claim or junior equity interest any property.

Equity interests The condition that a plan be “fair and equitable” to a non-accepting class of equity interests includes the requirements that either: (1) the plan provides that each holder of an equity interest in that class receives or retains under the plan on account of that equity interest property of a value, as of the effective date of the plan, equal to the greater of (a) the allowed amount of any fixed liquidation preference to which such holder is entitled, (b) any fixed redemption price to which such holder is entitled, or (c) the value of such interest; or (2) if the class does not receive the amount as required under (1) hereof, no class of equity interests junior to the non-accepting class may receive a distribution under the plan.

Because Class 3 is deemed to reject the Plan, the Debtors seek to confirm the Plan utilizing the “cramdown” provision of section 1129(b) of the Bankruptcy Code. The Debtors reserve the right to alter, amend, modify, revoke or withdraw the Plan and any exhibits thereto or the Plan Supplement, including to amend or modify it to satisfy the requirements of section 1129(b) of the Bankruptcy Code.

The Debtors submit that if it prosecutes a “cramdown” of the Plan pursuant to section 1129(b) of the Bankruptcy Code, the Plan will be structured such that it does not “discriminate unfairly” and satisfies the “fair and equitable” requirement. With respect to the unfair discrimination requirement, all Classes under the Plan are provided treatment that is substantially equivalent to the treatment that is provided to other Classes that have equal rank. The Debtors believe that the Plan and the treatment of all Classes of Claims and Interests under the Plan satisfy the foregoing requirements for nonconsensual confirmation of the Plan.

**ARTICLE XII
PLAN-RELATED RISKS AND FACTORS**

A. GENERAL BANKRUPTCY LAW AND PLAN RELATED CONSIDERATIONS

1. Parties’ Interest May Object to the Classification of Claim and Equity Interest

Section 1122 of the Bankruptcy Code provides that a plan may place a claim or an equity interest in a particular class only if such claim or equity interest is substantially similar to the other claims or equity interests in such class. The Debtors believe that the classification of Claims and Interests under the Plan complies with the requirements set forth in the Bankruptcy Code because the Debtors created certain Classes of Claims and Interests, each encompassing Claims or Interests, as applicable, that are substantially similar to the other Claims and Interests in each such Class. Nevertheless, there can be no assurance that the Bankruptcy Court will reach the same conclusion.

2. Failure to Satisfy Vote Requirement

If votes are received in number and amount sufficient to enable the Bankruptcy Court to confirm the Plan, the Debtors intend to seek, as promptly as practicable thereafter, Confirmation of the Plan. In the event that sufficient votes are not received, the Debtors may seek to accomplish an alternative chapter 11 plan or may be forced to liquidate under chapter 7 of the Bankruptcy Code. There can be no assurance that the terms of any such alternative chapter 11 plan would be similar or as favorable to the Holders of Allowed Claims as those proposed in the Plan.

. The Debtors May Not Be Able to Secure Confirmation of the Plan or Confirmation May Be Delayed

Section 1129 of the Bankruptcy Code sets forth the requirements for confirmation of a chapter 11 plan, and requires, among other things, a finding by the bankruptcy court that: (a) such plan “does not unfairly discriminate” and is “fair and equitable” with respect to any non-accepting classes; (b) confirmation of such plan is not likely to be followed by a liquidation or a need for further financial reorganization unless such liquidation or reorganization is contemplated by the plan; and (c) the value of distributions to non-accepting holders of claims and equity interests within a particular class under such plan will not be less than the value of distributions such holders would receive if the Debtors were liquidated under chapter 7 of the Bankruptcy Code.

There can be no assurance that the requisite acceptances to confirm the Plan will be received. Even if the requisite acceptances are received, there can be no assurance that the Bankruptcy Court will confirm the Plan. A non-accepting Holder of an Allowed Claim might challenge either the adequacy of the Disclosure Statement or whether the Solicitation Procedures and voting results satisfy the requirements of the Bankruptcy Code or Bankruptcy Rules. Even if the Bankruptcy Court determined that the Disclosure Statement, the Solicitation Procedures and voting results were appropriate, the Bankruptcy Court could still decline to confirm the Plan if it found that any of the statutory requirements for Confirmation had not been met, including the requirement that the terms of the Plan do not “unfairly discriminate” and are “fair and equitable” to non-accepting Classes.

The Confirmation and Consummation of the Plan also are subject to certain other conditions. No assurance can be given that these conditions will be satisfied.

If the Plan is not confirmed in a timely manner, it is unclear whether the transactions contemplated thereby could be implemented and what Holders of Claims and Equity Interests would ultimately receive in respect of their Claims and Equity Interests. It is possible that any alternative could provide Holders of Claims with less than they would have received pursuant to the Plan. Moreover, an inability to confirm the Plan could result in an extended chapter 11 proceeding.

The Debtors, subject to the terms and conditions of the Plan, reserve the right to modify the terms and conditions of the Plan as necessary for Confirmation.

4. Nonconsensual Confirmation - “Cramdown”

In the event that any impaired class of claims or equity interests does not accept a chapter 11 plan, a bankruptcy court may nevertheless confirm such a plan at the Debtors’ request if at least one impaired class has accepted the plan (with such acceptance being determined without including the vote of any “insider” in such class), and, as to each impaired class that has not accepted the plan, the bankruptcy court determines that the plan “does not discriminate unfairly” and is “fair and equitable” with respect to the dissenting impaired classes.

Although the Debtors believe that the Plan will meet such tests, the Debtors cannot be certain that the Bankruptcy Court would reach the same conclusion. If the Bankruptcy Court does not confirm the Plan, the Debtors may pursue one of the following alternatives: (a) confirmation of an alternative plan of reorganization under chapter 11 of the Bankruptcy Code, (b) dismissal of the Chapter 11 Cases, or (c) liquidation of the Debtors under chapter 7 or chapter 11 of the Bankruptcy Code.

. The Debtors May Object to the Amount or Classification of a Claim

Except as otherwise provided in the Plan, the Debtors reserve the right to object to the amount or classification of any Claim under the Plan. The estimates set forth in this Disclosure Statement cannot be relied on by any Holder of a Claim where such Claim is subject to an objection. Any Holder of a Claim that is subject to an objection thus may not receive its expected share of the estimated distributions described in this Disclosure Statement.

. Risk of Nonoccurrence of the Effective Date

Although the Debtors believe that the Effective Date may occur quickly after the Confirmation Date, there can be no assurance as to such timing, or as to whether the Effective Date will, in fact, occur.

. Risk Affecting Potential Recovery of Holders of Claims in Voting Classes

The Debtors cannot state with any degree of certainty what recovery will be available to Holders of Claims in Voting Classes. Three unknown factors make certainty impossible. First, the Debtors cannot know, at this time, how much money will remain after paying all Allowed Claims which are senior to the Claims of Holders in the Voting Classes. Second, the Debtors cannot know with any certainty, at this time, the number or size of Claims in the Voting Classes which will ultimately be Allowed. Third, the Debtors cannot know with certainty, at this time, the number or size of Claims in Classes senior to the Voting Classes, or Claims that are unclassified, which will ultimately be Allowed.

B. RISKS ASSOCIATED WITH FORWARD LOOKING STATEMENTS

The financial information contained in this Disclosure Statement has not been audited. In preparing this Plan and Disclosure Statement, the Debtors relied on financial data derived from their books and records that was available at the time of such preparation. Although the Debtors used their reasonable business judgment to ensure the accuracy of the financial information provided in this Plan Disclosure Statement, and while the Debtors believe that such financial information fairly reflects the financial condition of the Debtors, the Debtors are unable to warrant or represent that the financial information contained herein and attached hereto is without inaccuracies.

C. DISCLOSURE STATEMENT DISCLAIMER

. Information Contained Herein is for Soliciting Vote

The information contained in this Plan and Disclosure Statement is for purposes of soliciting acceptances of the Plan and may not be relied upon for any other purposes.

2. This Plan and Disclosure Statement Was Not Reviewed or Approved by the Securities and Exchange Commission

This Plan and Disclosure Statement was not filed with the Commission under the Securities Act or applicable state securities laws. Neither the Commission nor any state regulatory authority has passed upon the accuracy or adequacy of this Disclosure Statement, or the exhibits or the statements contained herein, and any representation to the contrary is unlawful.

. This Plan and Disclosure Statement May Contain Forward Looking Statements

This Plan and Disclosure Statement may contain “forward looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. Such statements consist of any statement other than a recitation of historical fact and can be identified by the use of forward looking terminology such as “may,” “expect,” “anticipate,” “estimate” or “continue” or the negative thereof or other variations thereon or comparable terminology. The reader is cautioned that all forward looking statements are necessarily speculative and there are certain risks and uncertainties that could cause actual events or results to differ materially from those referred to in such forward looking statements. The liquidation analysis, distribution projections or other information contained herein and attached hereto are

estimates only, and the timing and amount of actual distributions to Holders of Allowed Claims may be affected by many factors that cannot be predicted. Therefore, any analyses, estimates or recovery projections may or may not turn out to be accurate.

4. No Legal Tax Advice Provided to You by this Plan and Disclosure Statement

This Plan and Disclosure Statement is not legal advice to you. The contents of this Plan and Disclosure Statement should not be construed as legal, business or tax advice. Each Holder of a Claim or an Equity Interest should consult his or her own legal counsel and accountant with regard to any legal, tax and other matters concerning his or her Claim or Equity Interest. This Plan and Disclosure Statement may not be relied upon for any purpose other than to determine how to vote on the Plan or object to Confirmation of the Plan.

. No Admission Made

The information and statements contained in this Plan and Disclosure Statement will neither (a) constitute an admission of any fact or liability by any Entity (including, without limitation, the Debtors) nor (b) be deemed evidence of the tax or other legal effects of the Plan on the Debtors, the Plan Agent, Holders of Allowed Claims or Equity Interest or any other parties in interest.

. Failure to Identify Litigation Claim or Proposed Objection

No reliance should be placed on the fact that a particular litigation Claim, Cause of Action, or Proposed objection to Claim is, or is not, identified in this Plan and Disclosure Statement. The Debtor, Plan Agent, or GUC Trustee, as applicable, may elect to investigate, file and prosecute litigation Claim, Cause of Action, and Proposed objection to Claim after the Confirmation of Effective Date is effective of the date of this Plan and Disclosure Statement identify any such claim or objection to claim.

. No Waiver of Right to Object or Right to Recreate Trust and Assets

The vote by a Holder of an Allowed Claim for or against the Plan does not constitute a waiver or release of any Claims or rights of the Debtors or of the Plan Agent (or any party in interest, as the case may be) to object to that Holder's Allowed Claim.

. Information Was Provided by the Debtor and Was Relied Upon by the Debtor's Advisors

Counsel to and other advisors retained by the Debtors have relied upon information provided by the Debtors in connection with the preparation of this Disclosure Statement. Although counsel to and other advisors retained by the Debtors have performed certain limited due diligence in connection with the preparation of this Disclosure Statement, they have not verified independently the information contained herein.

9. Potential Errors in Accuracy, and the Debtor has No Duty to Update

The statements contained in this Plan and Disclosure Statement are made by the Debtors as of the date hereof, unless otherwise specified herein, and the delivery of this Plan and Disclosure Statement after that date does not imply that there has not been a change in the information set forth herein since that date. While the Debtors used their reasonable business judgment to ensure the accuracy of all of the information provided in this Plan and Disclosure Statement, the Debtors nonetheless cannot, and do not, confirm the current accuracy of all statements appearing in this Plan and Disclosure Statement. Further, although the Debtors may subsequently update the information in this Plan and Disclosure Statement, the Debtors have no affirmative duty to do so unless ordered to do so by the Bankruptcy Court.

10. No Representations Outside the Plan and Disclosure Statement are Authorized

No representations concerning or relating to the Debtors, the Chapter 11 Cases or the Plan are authorized by the Bankruptcy Court or the Bankruptcy Code, other than as set forth in this Plan and Disclosure Statement. Any

representations or inducements made to secure your acceptance or rejection of the Plan other than as contained in, or included with, this Plan and Disclosure Statement, should not be relied upon by you in arriving at your decision.

D. ALTERNATIVES TO CONFIRMATION AND CONSUMMATION OF THE PLAN

The Debtors believe that the Plan affords the Holders of Claims the potential for a better realization on the Debtors’ Assets than a chapter 7 liquidation, and therefore, is in the best interests of such Holders. If, however, the Plan is not confirmed, the theoretical alternatives include (a) formulation of an alternative plan or plans of liquidation under chapter 11 or (b) liquidation of the Debtors under chapter 7 of the Bankruptcy Code. Each of these possibilities is discussed in turn below.

. Alternative Plan of Liquidation

If the requisite acceptances are not received or if the Plan is not confirmed, the Debtors could attempt to formulate and propose a different plan or plans of liquidation.

With respect to an alternative liquidation plan, the Debtors explored alternatives in connection with the negotiation process involved in the formulation and development of the Plan. The Debtors believe that the Plan enables creditors to realize the greatest possible value under the circumstances because it maximizes the consideration available to distribute to creditors via the 9019 Motion, the Sale Transactions, and that, as compared to any alternative plan of liquidation, has the greatest chance to be confirmed and consummated.

2. Liquidation under Chapter

If the Plan is not confirmed, the Debtors’ Chapter 11 Cases could be converted to a liquidation case under chapter 7 of the Bankruptcy Code. In a case under chapter 7 of the Bankruptcy Code, a trustee would be appointed to liquidate the assets of the Debtors. It is impossible to predict what the Debtors’ Assets would be following a conversion or precisely how the proceeds of a liquidation in chapter 7 would be distributed to Holders of Claims against the Debtors.

. Dismissal of the Chapter Case

If the Plan is not confirmed, the Debtors or other parties in interests may seek dismissal of the Chapter 11 Cases pursuant to section 1112 of the Bankruptcy Code. Without limitation, dismissal of the Chapter 11 Cases would terminate the automatic stay and would likely lead to an elimination of support for the Debtors’ wind down operations and a lack of funding for the insurance deductibles. Accordingly, the Debtors believe that dismissal of the Chapter 11 Cases would reduce the value of the Debtors’ Estates.

**ARTICLE XIII
CERTAIN FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN**

A. General Tax Consideration

THE FOLLOWING DISCUSSION IS A SUMMARY OF CERTAIN MATERIAL FEDERAL INCOME TAX CONSEQUENCES EXPECTED TO RESULT FROM THE CONSUMMATION OF THE PLAN, IS FOR GENERAL INFORMATION PURPOSES ONLY, AND SHOULD NOT BE RELIED UPON FOR PURPOSES OF DETERMINING THE SPECIFIC TAX CONSEQUENCES OF THE PLAN WITH RESPECT TO A PARTICULAR HOLDER OF A CLAIM OR EQUITY INTEREST. THIS DISCUSSION DOES NOT PURPORT TO BE A COMPLETE ANALYSIS OR LISTING OF ALL POTENTIAL TAX CONSIDERATIONS. THIS DISCUSSION DOES NOT ADDRESS ASPECTS OF FEDERAL INCOME TAXATION THAT MAY BE RELEVANT TO A PARTICULAR HOLDER OF A CLAIM OR EQUITY INTEREST SUBJECT TO SPECIAL TREATMENT UNDER FEDERAL INCOME TAX LAWS (SUCH AS FOREIGN TAXPAYERS, BROKER DEALERS, BANKS, THRIFTS, INSURANCE COMPANIES, FINANCIAL INSTITUTIONS, REGULATED INVESTMENT COMPANIES, REAL ESTATE INVESTMENT TRUSTS AND PENSION PLANS AND OTHER TAX-EXEMPT INVESTORS), AND DOES NOT DISCUSS ANY ASPECTS OF STATE, LOCAL OR FOREIGN TAX LAWS. FURTHERMORE, THIS SUMMARY DOES NOT ADDRESS ALL OF THE FEDERAL INCOME TAX

CONSEQUENCES THAT MAY BE RELEVANT TO A HOLDER OF A CLAIM OR EQUITY INTEREST, SUCH AS THE POTENTIAL APPLICATION OF THE ALTERNATIVE MINIMUM TAX.

THIS DISCUSSION IS BASED ON EXISTING PROVISIONS OF THE INTERNAL REVENUE CODE OF 1986, AS AMENDED (THE “IRC”), EXISTING AND PROPOSED TREASURY REGULATIONS PROMULGATED THEREUNDER, AND CURRENT ADMINISTRATIVE RULINGS AND COURT DECISIONS. LEGISLATIVE, JUDICIAL, OR ADMINISTRATIVE CHANGES OR INTERPRETATIONS ENACTED OR PROMULGATED AFTER THE DATE HEREOF COULD ALTER OR MODIFY THE ANALYSES SET FORTH BELOW WITH RESPECT TO THE FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN. ANY SUCH CHANGES OR INTERPRETATIONS MAY BE RETROACTIVE AND COULD SIGNIFICANTLY AFFECT THE FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN.

NO RULING HAS BEEN REQUESTED OR OBTAINED FROM THE INTERNAL REVENUE SERVICE (THE “IRS”) WITH RESPECT TO ANY TAX ASPECTS OF THE PLAN AND NO OPINION OF COUNSEL HAS BEEN SOUGHT OR OBTAINED WITH RESPECT THERETO. NO REPRESENTATIONS OR ASSURANCES ARE BEING MADE TO THE HOLDERS OF CLAIMS OR EQUITY INTERESTS WITH RESPECT TO THE FEDERAL INCOME TAX CONSEQUENCES DESCRIBED HEREIN.

ACCORDINGLY, THE FOLLOWING SUMMARY OF CERTAIN FEDERAL INCOME TAX CONSEQUENCES OF THE PLAN IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT A SUBSTITUTE FOR CAREFUL TAX PLANNING OR ADVICE BASED UPON THE INDIVIDUAL CIRCUMSTANCES PERTAINING TO A PARTICULAR HOLDER OF A CLAIM OR INTEREST. EACH HOLDER OF A CLAIM OR INTEREST IS STRONGLY URGED TO CONSULT WITH ITS OWN TAX ADVISORS REGARDING THE FEDERAL, STATE, LOCAL AND OTHER TAX CONSEQUENCES OF THE PLAN.

Internal Revenue Service Circular 2010-10 Disclosure to ensure compliance with the United States Internal Revenue Service, any tax advice contained in this Disclosure Statement including any attachment is not intended or written to be used, and cannot be used, by any taxpayer for the purpose of avoiding tax-related penalties under the Tax Code. Tax advice contained in this Disclosure Statement including any attachment is not intended to constitute a recommendation, or a recommendation of the tax authority, or a recommendation of the taxpayer's particular circumstances from an independent tax advisor.

B. Certain Federal Income Tax Consequences to the Debtors

Generally, a discharge or cancellation of a debt obligation by the Debtors for an amount less than the debt's adjusted issue price (in most cases, the amount the Debtors received on incurring the obligation, with certain adjustments) gives rise to cancellation of indebtedness (“COD”) income, which must be included in the Debtors' income. However, COD income is not includable in gross income if it occurs in a case of bankruptcy or to the extent of the Debtors' insolvency immediately before the COD income is recognized. The Debtors' COD income, if any, resulting from the Plan should satisfy these requirements, and, therefore, should not result in recognition of gross income to the Debtors.

COD income that is excluded from gross income will reduce certain attributes of the taxpayer, including net operating losses, capital loss carryovers, the tax basis of assets, and foreign tax credit carryforwards, in a specified order of priority beginning with net operating losses, unless a taxpayer elects to have the reduction applied first to the tax basis of depreciable assets. In general, any reduction in tax attributes does not occur until the end of the tax year, after such attributes have been applied to determine the tax for the year or, in the case of any asset basis reduction, the first day of the taxable year following the tax year in which COD income occurs. |

C. Certain Federal Income Tax Consequences to Holders of Claim

The following discusses certain tax consequences of the transactions contemplated by the Plan to Holders that are “United States holders,” as defined below. The tax consequences of the transactions contemplated by the Plan to Holders (including the character, timing and amount of income, gain or loss recognized) will depend on, among

other things: (1) whether the Claim and the consideration received in respect of it are “securities” for tax purposes; (2) the manner in which a Holder acquired a Claim; (3) the length of time the Claim has been held; (4) whether the Claim was acquired at a discount; (5) whether the Holder has taken a bad debt deduction with respect to the Claim (or any portion of it) in the current tax year or any prior tax year; (6) whether the Holder has previously included in its taxable income accrued but unpaid interest with respect to the Claim; (7) the Holder’s method of tax accounting; and (8) whether the Claim is an installment obligation for tax purposes. Holders, therefore, should consult their own tax advisors regarding the particular tax consequences to them of the transactions contemplated by the Plan.

For purposes of the following discussion, a “United States holder” is a Holder that is: (1) a citizen or individual resident of the United States; (2) a partnership, limited liability company, or corporation created or organized in the United States or under the laws of the United States, a political subdivision of the United States, or a State of the United States; (3) an estate whose income is subject to United States federal income taxation regardless of its source; or (4) a trust if (i) a court within the United States is able to exercise primary supervision over the administration of the trust and one or more United States fiduciaries have the authority to control all substantial decisions of the trust, or (ii) the trust was in existence on August 20, 1996, and properly elected to be treated as a United States person.

Gain or Loss Generally

Each Holder of a Claim may be permitted to recognize a loss or may be required to recognize gain on its distributions under the Plan. Generally, the loss or gain to be recognized by the Holder of an Allowed Claim will equal the positive difference in the case of a loss (and negative difference in the case of a gain) between (1) the adjusted tax basis such Holder has in its Claim (excluding any adjusted tax basis attributable to accrued but unpaid interest), and (2) the fair market value of the beneficial interest distributed (or deemed distributed) to the Holder of the Claim (excluding any Cash or other property received or deemed received attributable to accrued interest). Depending on the manner in which the Claim arose, applicability of the market discount rules and other factors, such loss or gain may be capital or ordinary in nature. Due to limitations in the Code, a Holder of an Allowed Claim that recognizes a capital loss relating to its Claim may not be able to use such capital loss in the taxable year it arises or ever.

Although many Holders of Claims will not be required to recognize gain or income as a result of the property distributions (including Cash distributions) made or deemed to be made to them under the terms of the Plan, certain situations may exist that will require a Holder of a Claim to do so. For example, if a Claim relates to a transaction under which the Holder is required to recognize gain on payment (for example, an installment sale), the Holder may be required to recognize gain as a result of the actual or deemed distributions made to it under the Plan. Moreover, if (1) a Holder of a Claim previously took a deduction or loss relating to the partial or entire worthlessness of its Claim, and (2) the fair market value of the property (including Cash) it receives or is deemed to receive for its Claim under the Plan exceeds the remaining adjusted tax basis, if any, it has in its Claim, such Holder will be required to recognize gain or income. Similarly, a Holder of a Claim that purchased its Claim at a discount may be required to recognize gain if the amount received in satisfaction of the Claim exceeds such Holder’s adjusted tax basis in the Claim. There are several other reasons why a Holder of a Claim may be required to recognize gain or income as a result of the actual or deemed distributions made to it under the Plan. Therefore, each Holder of a Claim should consult its own tax advisor to determine the tax consequences of the receipt of or deemed receipt of property (including Cash) under the Plan.

2. Accrued But Untaxed Interest

To the extent that any amount received under the Plan by a Holder is attributable to accrued but untaxed interest, such amount should be taxable to the Holder as ordinary income, if such accrued interest has not been previously included in the Holder’s gross income for U.S. federal income tax purposes. Conversely, a Holder may be able to recognize a deductible loss (or, possibly, a write-off against a reserve for bad debts) to the extent that any accrued interest was previously included in the Holder’s gross income but was not paid in full by the Debtors.

The extent to which amounts received by a Holder will be attributable to accrued but untaxed interest is unclear. Under the Plan, the aggregate consideration to be distributed to Holders of Allowed Claims in each Class will be treated as first satisfying an amount equal to the stated principal amount of the Allowed Claim for such Holders and any remaining consideration as satisfying accrued, but unpaid, interest, if any. Certain legislative history indicates that an allocation of consideration as between principal and interest provided in a bankruptcy plan is binding for U.S.

federal income tax purposes. However, the IRS could take the position that the consideration received by a Holder should be allocated in some way other than as provided in the Plan. Holders of Claims should consult their own tax advisors regarding the proper allocation of the consideration received by them under the Plan.

Market Discount

Holders who exchange Claims for Cash or other property may be affected by the “market discount” provisions of the sections 1276 through 1278 of the IRC. Under these rules, some or all of the gain realized by a Holder may be treated as ordinary income (instead of capital gain), to the extent of the amount of “market discount” on such Claims.

In general, a debt obligation with a fixed maturity of more than one year that is acquired by a holder on the secondary market (or, in certain circumstances, upon original issuance) is considered to be acquired with “market discount” as to that holder if the debt obligation’s stated redemption price at maturity (or revised issue price, in the case of a debt obligation issued with original issue discount) exceeds the tax basis of the debt obligation in the holder’s hands immediately after its acquisition. However, a debt obligation will not be a “market discount bond” if such excess is less than a statutory *de minimis* amount. To the extent that a Holder has not previously included market discount in its taxable income, gain recognized by a Holder on the disposition of a “market discount bond” will generally be treated as ordinary interest income to the extent of the market discount accrued on such bond during the Holder’s period of ownership. A holder of a market discount bond that is required to defer deduction of all or a portion of the interest on indebtedness incurred or maintained to acquire or carry the bond may be allowed to deduct such interest, in whole or in part, on the disposition of such bond. In addition, any partial principal payment received by a Holder that is attributable to a market discount bond will generally be treated as ordinary interest income to the extent such payment does not exceed the market discount accrued on such bond during the Holder’s period of ownership.

4. Original Issue Discount

The original issue discount (“OID”) rules provide an extremely detailed and complex method for determining and taxing the interest components of debt instruments. A holder of a debt instrument containing OID must include a portion of the OID in gross income in each taxable year in which the holder holds the debt instrument, regardless of whether any cash payments are received. OID is defined as the difference between the issue price and the stated redemption price at maturity of a debt instrument. As the OID rules are extremely complex, it is not certain how they will apply to the transactions contemplated by the Plan. Accordingly, each Holder must consult its own tax advisor.

Holder of Disputed Claim

Distributions deemed issued to a Holder of a Claim on Consummation of the Plan will not include any distribution held in reserve for Holders of Disputed Claims. As a result, in determining the amount of loss or gain recognized by a Holder of a Claim on Consummation of the Plan, the Holder will not be treated as receiving any property attributable to the assets that are held by or for the benefit of Holders of Disputed Claims. As discussed below, when a Disputed Claim becomes Disallowed in whole or in part, the Holders of a Claim will be treated as receiving additional consideration in respect of their Claim at that time. It is possible, however, that the IRS or a court may conclude that the amount of consideration deemed received for tax purposes by a Holder of a Claim on Consummation of the Plan should be determined by disregarding the Disputed Claims and treating any distribution held in reserve for Holders of Disputed Claims as proportionately distributed to the Holders of Claims. In such case, appropriate downward adjustments would be made on the allowance of a Disputed Claim in whole or in part. Holders of Claims should consult with their tax advisors as to the proper amount of consideration deemed received on Consummation of the Plan.

Holders of Disputed Claims will not be treated as receiving any consideration in respect of their Claims on Consummation of the Plan. On the allowance of a Disputed Claim, the Holder of the Disputed Claim will be treated as realizing in satisfaction of its Claim the amount of Cash distributed to the Holder at such time plus the fair market value of any property distributed to such Holder. On the disallowance of a Disputed Claim, the distribution attributable to such Disputed Claim will be cancelled and the Cash attributable to the Disallowed Disputed Claim and held in reserve will be released from the reserve. While not entirely clear, at such time, Holders will likely be treated as having received additional consideration in satisfaction of their Claims equal to their proportional shares of (i) the

Cash released from the reserve, less (ii) the fair market value of the cancelled distributions. If the Disputed Claim becomes disallowed in the year in which the Plan is consummated, then such additional consideration would either reduce the loss or increase the gain that was recognized with respect to Holders' Claim on Consummation of the Plan and would possess the same character (i.e., capital or ordinary) as the gain or loss recognized on Consummation of the Plan. If the Disputed Claim becomes disallowed after the year in which the Plan is consummated, then the additional amount deemed received on disallowance of the Disputed Claim will be treated as gain with the same character (i.e., capital or ordinary) as the gain or loss recognized on Consummation of the Plan. Holders of a Claim would increase the tax bases in their distribution by the additional amounts deemed received on the disallowance of a Disputed Claim. Similarly, in the event that undeliverable Distributions are redistributed to other claimants entitled to Distribution, such recipients will likely be subject to comparable tax treatment as discussed in this paragraph.

Rein statement of Claim

Holders of Claims generally should not recognize gain, loss or other taxable income upon the reinstatement of their Claims under the Plan. Taxable income, however, may be recognized by those holders if they are considered to receive interest, damages or other income in connection with the reinstatement or if the reinstatement is considered for tax purposes to involve a substantial modification of the Claim.

Bad Debt and Worthless Securities Deduction

A Holder who, under the Plan, receives in respect of a Claim an amount less than the Holder's tax basis in the Claim may be entitled in the year of receipt (or in an earlier year) to a bad debt deduction in some amount under Section 166(a) of the IRC or a worthless securities deduction under Section 165(g) of the IRC. The rules governing the character, timing and amount of bad debt and/or worthless securities deductions place considerable emphasis on the facts and circumstances of the Holder, the obligor and the instrument with respect to which a deduction is claimed. Holders of Claims, therefore, are urged to consult their tax advisors with respect to their ability to take such a deduction.

Information Reporting and Backup Withholding

Certain payments, including payments in respect of accrued interest or market discount, are generally subject to information reporting (for example, by filing the appropriate Form 1099) by the payor to the IRS. Moreover, such reportable payments are subject to backup withholding under certain circumstances.

Under the backup withholding rules, a Holder of a Claim may be subject to backup withholding with respect to distributions or payments made pursuant to the Plan unless that Holder: (a) comes within certain exempt categories (which generally include corporations) and, when required, demonstrates that fact, or (b) provides a correct taxpayer identification number and certifies under penalty of perjury that the taxpayer identification number is correct and that the Holder is not subject to backup withholding because of a failure to report all dividend and interest income. Backup withholding is not an additional tax. Amounts subject to backup withholding are credited against a Holder's United States federal income tax liability, and a Holder may obtain a refund of any excess backup withholding by filing an appropriate claim for refund with the IRS.

The Debtors will withhold all amounts required by law to be withheld from payments of interest and dividends. The Debtors will comply with all applicable reporting requirements of the IRC.

9. Importance of Obtaining Professional Tax Advice

THE FOREGOING DISCUSSION IS INTENDED ONLY AS A SUMMARY OF CERTAIN INCOME TAX CONSEQUENCES OF THE PLAN AND IS NOT A SUBSTITUTE FOR CAREFUL TAX PLANNING WITH A TAX PROFESSIONAL. THE ABOVE DISCUSSION IS FOR INFORMATIONAL PURPOSES ONLY AND IS NOT TAX ADVICE. THE TAX CONSEQUENCES ARE IN MANY CASES UNCERTAIN AND MAY VARY DEPENDING ON A CLAIM HOLDER'S PARTICULAR CIRCUMSTANCES. ACCORDINGLY, CLAIM HOLDERS ARE URGED TO CONSULT THEIR TAX ADVISORS ABOUT THE UNITED STATES FEDERAL, STATE AND LOCAL, AND APPLICABLE FOREIGN INCOME AND OTHER TAX CONSEQUENCES OF THE PLAN.

D. Re e vation of Ri ht

This ta ection i u ect to chan e o i ly u ntially a ed on u e uent chan e to othe ovi ion of the Plan. The De to and thei advi o e e ve the i ht to fu the modify, e vi e o u lement thi A ticle III and the othe ta elated ection of the Plan io to the date y hich o ection to Confi mation of the Plan mu t e filed and e ved.

CONCLUSION, RECOMMENDATION, AND CONFIRMATION RE UEST

The Debtors believe that Confirmation of the Plan is desirable and in the best interests of all holders of Claims and Interests. The Debtors urge you to vote to accept the Plan and to evidence such acceptance by returning the Ballot(s) so they will be received by the Voting Deadline.

The Debtors request Confirmation of this Plan pursuant to section 1129 of the Bankruptcy Code.

Dated: June 16, 2023

Respectfully submitted,

IEH Auto Parts Holding, LLC, et al.,

By: o n Mic ael eyrey
Name: John Michael Neyrey
Title: Chief Executive Officer
IEH Auto Parts Holding LLC

Exhibit A

Liquidation Analysis

AutoPlus
Liquidation Analysis
US\$ in 000's

**DRAFT – SUBJECT TO MATERIAL CHANGE
PRIVILEGED AND CONFIDENTIAL
SUBJECT TO FRE 408**

Item	Notes	Chapter 7 Distributable Value		Chapter 11 Distributable Value	
		Low	High	Low	High
Illustrative Sale Proceeds	(1)	\$ 50,000	\$ 70,000	\$ 90,000	\$ 110,000
Est. Ending Cash		12,000	12,000	12,000	12,000
Est. Accounts Receivable		40,000	40,000	40,000	40,000
Total Proceeds		\$ 102,000	\$ 122,000	\$ 142,000	\$ 162,000
Est. Chapter 7 Trustee Fees		\$ (3,100)	\$ (3,700)	NA	NA
Est. Chapter 7 Professional Fees		(2,200)	(2,200)	NA	NA
Est. Professional Fee Carve Out		NA	NA	(1,900)	(1,900)
Administrative & Priority Claims Backstop	(2)	NA	NA	29,650	29,650
General Unsecured Claims ("GUC") Payment	(2)	NA	NA	17,000	17,000
GUC Claim Reconciliation Fund		NA	NA	(500)	(500)
Total Distributable Value		\$ 96,700	\$ 116,100	\$ 186,250	\$ 206,250

Item	Notes	Chapter 7 Recovery (Low Case)		Chapter 7 Recovery (High Case)		Chapter 11 Recovery (Low Case)		Chapter 11 Recovery (High Case)	
		Est. Claim	\$ %	\$ %	\$ %	\$ %	\$ %		
DIP Claims - New Money	(3)	\$ 19,127	\$ 19,127 100%	\$ 19,127 100%	\$ 19,127 100%	\$ 19,127 100%	\$ 19,127 100%		
DIP Claims - Roll-Up	(4)	189,716	77,323 41%	96,723 51%	120,473 64%	140,473 74%			
<u>Administrative Claims</u>	(5)								
Est. 503(b)(9)		\$ 13,000	\$ - 0%	\$ - 0%	\$ 13,000 100%	\$ 13,000 100%			
Est. Post-Petition Accounts Payable	(6)	-	- N/A	- N/A	- N/A	- N/A			
Est. Contract Cures		3,500	- 0%	- 0%	3,500 100%	3,500 100%			
Est. Employee Costs		6,500	- 0%	- 0%	6,500 100%	6,500 100%			
Est. Accrued & Unpaid U.S. Trustee Fees		250	250 100%	250 100%	250 100%	250 100%			
Total Administrative Claims		\$ 23,250	\$ 250 1%	\$ 250 1%	\$ 23,250 100%	\$ 23,250 100%			
Other Secured Debt	(7)	\$ -	\$ - N/A	\$ - N/A	\$ - N/A	\$ - N/A			
Est. Priority Claims	(8)	6,400	- 0%	- 0%	6,400 100%	6,400 100%			
Est. GUC	(9)	170,000	- 0%	- 0%	17,000 10%	17,000 10%			
Equity	(10)	322,867	- 0%	- 0%	- 0%	- 0%			
Total Recovery		\$ 731,360	\$ 96,700 13%	\$ 116,100 16%	\$ 186,250 25%	\$ 206,250 28%			

- 1) These numbers will not be known with finality until the Auction has concluded and the Wind-Down of the remaining assets has been completed. You should consult with your attorney to determine how this impacts your rights and interests.
- 2) Per the terms outlined in the Settlement Between the IEH Debtors, AEP, Pep Boys, the Committee, and the Committee Members ("Settlement Agreement") [Dkt. 444]. Funded by the Debtors' cash or accounts receivable or proceeds of the loan under the DIP Facility, provided that if such sources of funding are insufficient, such payments will be the responsibility of AEP.
- 3) Represents estimated DIP draw, commitment fees and accrued interest.
- 4) Represents the total roll-up loan amount per the DIP credit agreement.
- 5) Assumes full payment of all allowed administrative claims by AEP outlined in the Settlement Agreement [Dkt. 444].
- 6) Assumes post-petition accounts payable is assumed by potential acquirers.
- 7) Once all claims have been reconciled, it is estimated that there will not be any other secured claims outside of the DIP Claims that were not paid from Sale Proceeds.
- 8) Assumes full payment of all allowed priority claims by AEP outlined in the Settlement Agreement [Dkt. 444].
- 9) Assumes \$17 million payment funded to holders of GUC per the Settlement Agreement [Dkt. 444].
- 10) Represents book value of equity as of March 2023.

Exhibit B

9019 Order with attachments

ENTERED

May 02, 2023

Nathan Ochsner, Clerk

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

In re:)	
	)	Chapter 11
)	
IEH AUTO PARTS HOLDINGS LLC, <i>et al</i>,	)	Case No. 23-90054 (CML)
)	
Debtors.	)	(Jointly Administered)
	)	Re: Docket No. 444

**ORDER APPROVING DEBTORS’
EMERGENCY MOTION FOR ENTRY OF AN ORDER
APPROVING THE SETTLEMENT BETWEEN THE IEH DEBTORS,
AEP, PEP BOYS, THE COMMITTEE, AND THE COMMITTEE MEMBERS**

CAME ON FOR CONSIDERATION the Debtors’ *Emergency Motion for Entry of an Order Approving the Settlement between the IEH Debtors, AEP, Pep Boys, the Committee, and the Committee Members* (the “Motion”). Upon consideration of the Motion; and this Court having jurisdiction to consider the Motion and the relief requested pursuant to 28 U.S.C. 1334; and consideration of the Motion and the requested relief being a core proceeding pursuant to 28 U.S.C. 157(b); and venue being proper before this Court pursuant to 28 U.S.C. 1408 and 1409; and due and proper notice of the Motion having been provided, and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Court having reviewed the Motion; and all objections, if any, to the Motion having been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted; and it

¹ The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity’s federal tax identification number, are: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428). The Debtors’ service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.



appearing that the relief requested in the Motion is in the best interests of the Debtors and their respective estates and creditors; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

It is hereby ORDERED that

1. The Plan Settlement, the terms of which are set forth in the executed Term Sheet attached to this Order as Exhibit A, is approved.

2. The Debtors and are authorized to take all actions necessary or appropriate to effectuate the relief granted in this Order.

3. The Releases, as set forth in Exhibit A to the Term Sheet, shall be effective upon funding of the GUC Payment by AEP.

4. Nothing in this Order or the Term Sheet shall amend, alter, or otherwise modify the validity or priorities of pre-petition liens and interests or liens and interests established by the *corrected order* *Attorney in Post Petition financing order* *Senior Liens* *Attorney in Debtors to serve as collateral* *Retention Adequate Protection* *secured financial and retention related relief* Docket No. 90 , or any future financing orders (including the Final DIP Order), unless otherwise provided therein.

5. For the avoidance of doubt, any tax liens of the Texas Taxing Authorities², shall attach to the proceeds of the sale of any of the Debtors' assets located within the jurisdiction of the applicable Texas Taxing Authority to the same extent and with the same priority as such tax liens

² The Texas Taxing Authorities include: City of Mesquite, Dallas County, Fort Bend County WCID 2, Fort Bend County, Galveston County, Harris County, Irving Independent School District, Tarrant County, Texas City Independent School District, Richardson Independent School District, Plano Independent School District, Pasadena Independent School District, City of Houston, Clear Creek Independent School District, Dickinson Independent School District, Brazoria County, City of Pearland, Brazoria County Drainage District 4, Brazoria County Special Road Bridge Fund, Pearland Independent School District, Wichita Falls City, Wichita Falls Independent School District, Wichita County, City of Vernon, Wilbarger General Hospital, Vernon College, Vernon Independent School District, Lubbock Central Appraisal District, Dallam County Appraisal District, Dallam County, and Stephens County.

attached to such assets immediately prior to the closing of such sale. The rights of any party to contest the validity, priority, or enforceability of any purported lien of any Texas Taxing Authority are reserved. For the avoidance of doubt, the Texas Taxing Authorities' right to object to the distribution of sale proceeds to any creditor, including AEP and holders of GUCs, is reserved and preserved.

6. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Order are immediately effective and enforceable upon its entry.

7. This Order shall be binding upon any successors and assigns of the Debtors, including any trustee appointed in these chapter 11 cases or in any superseding proceeding under chapter 7 of the Bankruptcy Code.

8. This Court retains jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Signed: May 02, 2023



Christopher Lopez
United States Bankruptcy Judge

E HIBIT A

IEH DEBTORS, AMERICAN ENTERTAINMENT PROPERTIES CORP, COMMITTEE AND AEP-RELATED ENTITIES GLOBAL RESOLUTION

1. Agreement. The IEH Debtors, American Entertainment Properties Corp (AEP), Committee and Non-Debtor Affiliates agree that the following terms will be incorporated into a Bankruptcy Rule 9019 Motion (the 9019 Motion) and consensual plan. The 9019 Motion shall be heard on May 2, 2023, subject to the Court s calendar.
2. GUC Payment: A payment to GUCs of 17 million (the GUC Payment) shall be used solely to fund allowed GUC claims and not any other claims or for any other purpose. The GUC Payment shall be funded upon the earlier of the sale effective date or the plan effective date or July 31st whichever is earlier and deposited into an account established by the Debtors for such purpose. The GUC Payment shall be funded from the DIP Financing, the Debtors' cash on hand, or the Debtors' accounts receivable, provided that if such sources of funding are insufficient, such payments will be the responsibility of AEP.
3. Administrative and Priority Claims: AEP is responsible for and shall fund the payment of all allowed administrative and priority claims. AEP reserves its right to object to all administrative (including professional fees) and priority fees. The administrative and priority claims shall be funded from the Debtors' cash on hand, the proceeds of the Debtors' accounts receivable, or the DIP Financing, provided that if such sources of funding are insufficient, such payments will be the responsibility of AEP.

4. Sale Process: AEP shall be entitled to Credit Bid at the Auction. AEP shall be entitled to all of the proceeds from the Auction and up to and including 205 million. Amounts over and above the 205 million from the Auction shall be split 25% (GUCs) and 75% (AEP) until AEP is reimbursed in full for the DIP Claim. Thereafter, all additional proceeds from the Auction shall be paid to the GUCs. AEP shall be entitled to the Debtors' cash and accounts receivables balance as of the Effective Date of the Debtors liquidating plan.
5. Global Release: See Exhibit A.
6. Bankruptcy Rule 9019: This Agreement will be approved as part of a Bankruptcy Rule 9019 Motion and the parties will file an agreed upon plan of liquidation shortly thereafter. The Debtors, Committee and AEP-Related Entities shall use good faith and cooperate to file the 9019 Motion as soon as reasonably possible and use best reasonable efforts to cause same to be approved. The releases contained in the 9019 Motion shall be effective upon the funding of the GUC Payment.
7. GUC Claim Reconciliation: The Committee shall appoint an entity to be charged with the objection, reconciliation and distribution of the GUC Payment to allowed GUCs (the Claim Process). The Debtors shall provide in the liquidating plan for the payment of 500,000 (in addition to the GUC Payment) to fund the Claim Process.
8. Avoidance Actions. All Chapter 5 causes of action shall be released, extinguished and discharged.
9. AEP and Non-Debtors Affiliates and Insiders (AEP-Related Entities). Subject to the 9019 Motion, order approving same and

the agreement of the parties set forth herein, AEP expressly reserves all rights to enforce its secured claim and DIP-related Claims. Subject to the preceding sentence, all AEP-Related Entities shall waive, disclaim and discharge and otherwise agree not to assert any deficiency claims, administrative claims, priority claims, rejection claims and general unsecured claims.

10. Committee Agreement: In conjunction with the approval of the 9019 Motion, the Committee shall withdraw its objection to the DIP Financing, shall not file its Challenge Claim to AEP's liens and claims, and support the 9019 Motion and Debtors' liquidating Plan. Notwithstanding the forgoing, the provision in the interim and final DIP Financing Order limiting the Committee's investigation and prosecution of claims against and liens asserted by AEP shall be eliminated from the Final Order and shall be of no force or effect. If the 9019 Motion is not approved by the Bankruptcy Court, then the DIP Financing Motion shall be set on or after seven business days after the 9019 Motion is not approved and the Committee, Debtors and AEP in such event reserve all rights.

APPROVED

DRIV AUTOMOTIVE, INC.

BY: Michael Duffy

NAME: MICHAEL DUFFY

TITLE: DIRECTOR ACCOUNTS RECEIVABLE

DATE: 4/26/23

HIGHLINE WARREN

BY: _____

NAME: _____

TITLE: _____

DATE: _____

STANDARD MOTOR PRODUCTS, INC.

BY: _____

NAME: _____

TITLE: _____

DATE: _____

INTERSTATE BATTERIES, INC.

BY: Heather Catebotti

NAME: Heather Catebotti

TITLE: VP, Finance

DATE: 4/27/23

YBM INDUSTRIES CO LIMITED

BY: _____

NAME: _____

TITLE: _____

DATE: _____

AXALTA COATING SYSTEMS, LLC

BY: _____

NAME: _____

TITLE: _____

DATE: _____

DRiV AUTOMOTIVE, INC.

BY: _____

NAME: _____

TITLE: _____

DATE: _____

HIGHLINE WARREN

BY: Anestis Derakis

NAME: Anestis Derakis

TITLE: Dir. Credit on Accts Receivable

DATE: 04/26/2023

STANDARD MOTOR PRODUCTS, INC.

BY: _____

NAME: _____

TITLE: _____

DATE: _____

DRiV AUTOMOTIVE, INC.

BY: _____

NAME: _____

TITLE: _____

DATE: _____

HIGHLINE WARREN

BY: _____

NAME: _____

TITLE: _____

DATE: _____

STANDARD MOTOR PRODUCTS, INC.

BY: Erin Pawlish

NAME: Erin Pawlish

TITLE: Treasurer

DATE: 4/26/23

DORMAN PRODUCTS

BY: Lauren Miller

NAME: Lauren Miller

TITLE: Director, Financial Shared Services

DATE: 4/26/2023

INTERSTATE BATTERIES, INC.

BY:

NAME:

TITLE:

DATE:

YBM INDUSTRIES CO LIMITED

BY:

NAME:

TITLE:

DATE:

A ALTA COATING SYSTEMS, LLC

BY: *Amit Shah*

NAME: Amit Shah

TITLE: Assistant Secretary

DATE: April 26, 2023

INTERSTATE BATTERIES, INC.

BY:

NAME:

TITLE:

DATE:

YBM INDUSTRIES CO LIMITED

BY: 

NAME: 

TITLE: 

DATE: 

A ALTA COATING SYSTEMS, LLC

BY:

NAME:

TITLE:

DATE:

OFFICIAL UNSECURED CREDITORS COMMITTEE

BY: _____

NAME: _____

TITLE: _____

DATE: _____

AMERICAN ENTERTAINMENT PROPERTIES CORP.

BY:  _____

NAME: David Willetts _____

TITLE: President _____

DATE: 4/27/23 _____

IEH DEBTORS

BY: _____

NAME: _____

TITLE: _____

DATE: _____

AMERICAN ENTERTAINMENT PROPERTIES CORP.

BY: _____

NAME: _____

TITLE: _____

DATE: _____

IEH DEBTORS

BY: 

NAME: MOXSIN Y. MEGHJI

TITLE: DIRECTOR

DATE: APRIL 25 / 2023

JUDGE DAVID JONES

BY: 

NAME: David R. Jones

TITLE: Magistrate

DATE: 4-28-2023

THE PEPP BOYS—MANNY, MOE & JACK HOLDING CORP.

BY: 

NAME: Matthew C Flannery

TITLE: Chief legal Officer + Secretary

DATE: 4/28/23

Exhibit A

Releases

1. Defined Terms.

- a. “Affiliate” has the meaning set forth in section 101(2) of the Bankruptcy Code.
- b. “Avoidance Actions” means any and all actual or potential avoidance, recovery, subordination, or other Claims, Causes of Action, or remedies that may be brought by or on behalf of the Debtors or their Estates or other authorized parties in interest under the Bankruptcy Code or applicable non-bankruptcy law, including Claims, Causes of Action, or remedies under sections 502, 510, 542, 544 through 553, and 724(a) of the Bankruptcy Code or under similar local, state, federal, or foreign statutes and common law, including fraudulent and voidable transfer laws.
- c. “Bankruptcy Code” means title 11 of the United States Code, 11 U.S.C. §§ 101-1532, as in effect on the Petition Date, together with all amendments, modifications, and replacements of the foregoing that are made retroactive to the Petition Date, as the same may exist on any relevant date to the extent applicable to the Chapter 11 Cases and any successor cases.
- d. “Bankruptcy Court” means the United States Bankruptcy Court for the Southern District of Texas or any other court having jurisdiction over the Chapter 11 Cases, including, to the extent of the withdrawal of any reference under 28 U.S.C. § 157, the United States District Court for the Southern District of Texas.
- e. “Cause of Action” or “Causes of Action” means any claims, interests, damages, remedies, causes of action, demands, rights, actions, suits, obligations, liabilities, accounts, defenses, offsets, powers, privileges, licenses, liens, indemnities, guaranties, and franchises of any kind or character whatsoever, whether known or unknown, foreseen or unforeseen, existing or hereinafter arising, contingent or non-contingent, liquidated or unliquidated, secured or unsecured, assertable, directly or derivatively, matured or unmatured, suspected or unsuspected, in contract, tort, law, equity, or otherwise. Causes of Action also include: (a) all rights of setoff, counterclaim, or recoupment and claims under contracts or for breaches of duties imposed by law; (b) the right to object to or otherwise contest Claims or Interests; (c) Avoidance Actions, (d) claims pursuant to sections 362 or 543 of the Bankruptcy Code; (e) such claims and defenses as fraud, mistake, duress, and usury, and any other defenses set forth in section 558 of the Bankruptcy Code; and (f) any claim under any state or foreign law, including, without limitation, any fraudulent transfer or similar claim.
- f. “Chapter 11 Cases” means, when used with reference to a particular Debtor, the case pending for that Debtor under chapter 11 of the Bankruptcy Code in the Bankruptcy Court, and when used with reference to all of the Debtors, the procedurally consolidated and jointly administered chapter 11 cases pending for the Debtors in the Bankruptcy Court.

- g. “Claim” means any claim, as defined in section 101(5) of the Bankruptcy Code.
- h. “Committee” means the official statutory committee of unsecured creditors appointed by the Office of the United States Trustee pursuant to section 1102 of the Bankruptcy Code for the Chapter 11 Cases.
- i. “Confirmation” means entry of the Confirmation Order on the docket of the Chapter 11 Cases.
- j. “Confirmation Date” means the date on which the Bankruptcy Court enters the Confirmation Order on the docket of the Chapter 11 Cases within the meaning of Bankruptcy Rules 5003 and 9021.
- k. “Confirmation Order” means the order of the Bankruptcy Court confirming the Plan pursuant to section 1129 of the Bankruptcy Code, which shall be in form and substance acceptable to the Debtors.
- l. “Consummation” means the occurrence of the Plan Effective Date.
- m. “Debtors” means IEH Auto Parts Holding LLC; AP Acquisition Company Clark LLC; AP Acquisition Company Gordon LLC; AP Acquisition Company Massachusetts LLC; AP Acquisition Company Missouri LLC; AP Acquisition Company New York LLC; AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC; Auto Plus Auto Sales LLC; IEH AIM LLC; IEH Auto Parts LLC; IEH Auto Parts Puerto Rico, Inc.; and IEH BA LLC.
- n. “DIP Facility” means a multiple-draw delayed draw term loan facility in the aggregate maximum principal amount of \$75 million.
- o. “DIP Lender” means American Entertainment Properties Corp.
- p. “DIP Loan Documents” means the DIP Term Sheet attached as Exhibit 1 to the Interim DIP Order and any other agreement related to the DIP Facility.
- q. “DIP Orders” means the Interim DIP Order and Final DIP Order.
- r. “Disclosure Statement” means the disclosure statement for the Plan, including all exhibits and schedules thereto, which shall be materially consistent with the Settlement Term Sheet.
- s. “Entity” has the meaning set forth in section 101(15) of the Bankruptcy Code.
- t. “Estate” means the estate of any Debtor created under sections 301 and 541 of the Bankruptcy Code upon the commencement of the applicable Debtor’s Chapter 11 Case.

- u. “Final DIP Order” means any final order approving the Debtors’ debtor-in-possession financing.
- v. “Holder” means an Entity holding a Claim or Interest, as applicable.
- w. “Icahn Entities” means Icahn Enterprises Holdings, L.P. and all of its direct and indirect subsidiaries other than the Debtors. The Icahn Entities include, for the avoidance of doubt, the Pep Boys Entities.
- x. “Interest” means collectively, (a) any equity or ownership interest (including any such interest in a partnership, limited liability company, corporation, or other Entity), in any Debtor, (b) any other rights, options, warrants, stock appreciation rights, phantom stock rights, restricted stock units, redemption rights, repurchase rights, convertible, exercisable or exchangeable securities or other agreements, arrangements, or commitments of any character relating to, or whose value is related to, any such interest or other ownership interest in any Debtor, and (c) any and all Claims that are otherwise determined by the Bankruptcy Court to be an equity interest, including any Claim or debt that is recharacterized as an equity interest.
- y. “Interim DIP Order” means interim order approving the Debtors’ debtor-in-possession financing [Docket No. 40].
- z. “Pep Boys Entities” means The Pep Boys—Manny, Moe & Jack Holding Corp., Icahn Automotive Service LLC, and each of their respective direct and indirect subsidiaries.
- aa. “Person” has the meaning set forth in section 101(41) of the Bankruptcy Code.
- bb. “Plan” means the Debtors’ plan of liquidation to be filed in the Chapter 11 Cases, which shall be materially consistent with the Settlement Term Sheet.
- cc. “Plan Effective Date” means the date that is the first calendar day after the Confirmation Date on which all conditions precedent to the effective date as set forth in the Plan have been satisfied or waived in accordance with the Plan and the Confirmation Order, and the Plan is declared effective.
- dd. “Plan Supplement” means the compilation of documents and forms of documents, agreements, schedules, and exhibits to the Plan (in each case, as may be altered, amended, modified, or supplemented from time to time in accordance with the terms hereof and in accordance with the Bankruptcy Code and Bankruptcy Rules), which shall be materially consistent with the Settlement Term Sheet.
- ee. “Related Party” means, with respect to any Person or Entity, such Person’s or Entity’s current or former directors, managers, officers, equity holders (regardless of whether such interests are held directly or indirectly), predecessors, participants, successors, and assigns, subsidiaries, Affiliates,

managed accounts or funds, and each of their respective current and former equity holders, directors, managers, owners, principals, shareholders, members, management companies, fund advisors, employees, agents, advisory board members, financial advisors, partners, attorneys, investment bankers, consultants, representatives, other professionals and the respective successors and assigns thereof.

- ff. “Released Party” means, each of, and in each case in its capacity as such: (a) the Debtors and their Estates; (b) the Icahn Entities; (c) the Committee, in its capacity as such; (d) the members of the Committee in their individual capacities, and (e) each Related Party of each Entity in clause (a) through clause (d).
- gg. “Releasing Party” means, each of, and in each case in its capacity as such: (a) the Debtors and their Estates; (b) the Icahn Entities; (c) the Committee, in its capacity as such; (d) the members of the Committee in their individual capacities, and (e) each Related Party of each Entity in clause (a) through clause (d) for which such Entity is legally entitled to bind such Related Party to the releases contained in the Plan under applicable law.
- hh. “Settlement Effective Date” means the effective date of the Settlement.
- ii. “Settlement Term Sheet” means the term sheet describing the principal terms of the Settlement.
- jj. “Settlement” means the global settlement by and among the Debtors, the Committee, and the DIP Lender.
- kk. “Wind-Down Transactions” means the transactions necessary to liquidate and wind down the Debtors that will be described in the Plan.

2. Releases. In exchange for good and valuable consideration, the adequacy of which is hereby confirmed, on (i) the Settlement Effective Date and (ii) the Plan Effective Date, each Released Party is deemed to be hereby conclusively, absolutely, unconditionally, irrevocably, and forever released and discharged by each of the Releasing Parties (including any successor trustee or other representative in the Chapter 11 Cases and any successor cases), in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Cause of Action owned by the Releasing Parties, directly or derivatively, by, through, for, or because of the foregoing Entities on behalf of the Releasing Parties, from any and all direct or derivative Claims and Causes of Action asserted on behalf of the Releasing Parties, whether known or unknown, foreseen or unforeseen, matured or unmatured, existing or hereafter arising, in law, equity, contract, tort or otherwise, that the Releasing Parties would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, a Releasing Party or other Entity, or that any Holder of any Claim

against, or Interest in, a Releasing Party or other Entity could have asserted on behalf of the Releasing Party, based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the capital structure, management, ownership, or operation thereof), the assertion or enforcement of rights and remedies against the Debtors, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions, intercompany transactions between one or more of the Debtors and one or more of the Debtors or their affiliates, the Chapter 11 Cases and any successor cases, the formulation, preparation, dissemination, negotiation, or filing of the Disclosure Statement, the DIP Loan Documents, the Plan (including, for the avoidance of doubt, the Plan Supplement), or any Wind-Down Transaction, contract, instrument, release, or other agreement or document (including any legal opinion requested by any Entity regarding any transaction, contract, instrument, document or other agreement contemplated by the Plan or the reliance by any Released Party on the Plan or the Confirmation Order in lieu of such legal opinion) created or entered into in connection with the Disclosure Statement, the DIP Loan Documents, or the Plan, the Plan Supplement, the filing of the Chapter 11 Cases and any successor cases, the pursuit of Confirmation and the Settlement, the pursuit of Consummation, the administration and implementation of the Plan, including the issuance or distribution of Securities pursuant to the Plan or the distribution of property in a manner consistent with the Settlement, or upon any other act or omission, transaction, agreement, event, or other occurrence related or relating to any of the foregoing taking place on or before, in respect of the foregoing clause (i), the Settlement Effective Date, and, in respect of the foregoing clause (ii), the Plan Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any rights and remedies of any Holder of a Claim solely against any Debtor or its Estate, arising in the ordinary course of business prior to the Petition Date, including an administrative expense claim under section 503(b) of the Bankruptcy Code, to prosecute such Claim against the applicable Debtor and its Estate, and to defend any objection to such Claim; (b) any post-Plan Effective Date obligations of any party or Entity under the Plan, the Confirmation Order, any Wind-Down Transactions, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan or any Claim or obligation arising under the Plan, (c) any ordinary course obligations between the Debtors and Icahn Entities arising or to be performed on or after the Petition Date, including under that certain Transition Services Agreement dated as of December 31, 2021, (d) the Committee's right to appoint an entity to be charged with the objection, reconciliation, and distribution of the GUC Payment (as defined in the Settlement Term Sheet), or (e) any Claims or Causes of Action arising under the DIP Orders or DIP Facility.

IN THE STATE COURT OF GWINNETT COUNTY
STATE OF GEORGIA

EDWIN MCCRARY,

Plaintiff,

v.

PETER VASILAS,

Defendant.

CIVIL ACTION FILE

NO.: 22-C-00924-S2

JURY DEMANDED

**DEFENDANT PETER VASILAS' RESPONSE TO PLAINTIFF'S MOTION TO LIFT
AUTOMATIC STAY**

COMES NOW, Peter Vasilas ("Vasilas" or "Defendant") and hereby files this Response to Plaintiff's Motion to Lift Automatic Stay, showing the Court the following:

BACKGROUND

On January 31, 2023, IEH Auto Parts, LLC filed a Voluntary Petition for Bankruptcy under Chapter 11, United States Code, in the United States Bankruptcy Court for the Southern District of Texas. The petition was assigned Case No. 23-90057. The filing of that Voluntary Petition operated as an automatic stay as provided in Section 362 of the Bankruptcy Code. *See A.H. Robins Co., Inc. v. Piccinin*, 788 F.2d 994 (4th Cir. 1986)(a bankruptcy court may stay proceedings against a non-bankruptcy defendant when there is such identity between the debtor and third-party defendant that any judgement against the third-party defendant may be said to be a judgment against the debtor.)

Because Defendant Peter Vasilas is an employee of IEH Auto Parts, LLC, and his defense in this case is being provided by the same, the automatic stay applied to this case. On May 15, 2023, Defendant filed a Suggestion of Bankruptcy with this Court. On May 23, 2023, this Court

acknowledged the automatic stay and directed the Clerk of Court to remove this case from the docket.

Despite the automatic stay in place, and in violation of it, Plaintiff filed his Motion to Lift Automatic Stay (“Motion”) with this Court on June 20, 2023. Plaintiff’s Motion requested that this Court lift the automatic stay. And in support, Plaintiff cited select portions of IEH Auto Parts Holding LLC Combined Disclosure Statement and Joint Plan of Liquidation and its Debtors Affiliates Pursuant to Chapter 11 of Bankruptcy Code (the “Bankruptcy Plan”). But Plaintiff’s Motion fails for two reasons. First, and respectfully, this Court does not have the authority to lift a bankruptcy stay pursuant to Section 362 of the Bankruptcy Code. Second, the portions of the Bankruptcy Plan, which Plaintiff cites without explanation, simply do not say what Plaintiff purports. For those reasons, as explained in more detail below, this Court cannot grant Plaintiff’s Motion and it should therefore be DENIED.

ARGUMENT

1. Only the Bankruptcy Court has the authority to lift an automatic stay.

Under Chapter 11 of the United States Bankruptcy Code, the Bankruptcy Court holds the **exclusive** authority to determine whether an automatic stay as provided in Section 362 of the Bankruptcy Code can be lifted. 11 U.S.C.A. § 362 (West).

The automatic stay accomplishes two goals. First, it protects debtors by stopping all collection efforts, giving debtors a chance to attempt repayment or reorganization. *See generally Mar. Elec. Co., Inc. v. United Jersey Bank*, 959 F.2d 1194 (3d Cir. 1991), reh'g granted and opinion vacated (Jan. 10, 1992), opinion reinstated on reh'g (Mar. 24, 1992). Second, it protects creditors, by preventing some creditors from “acting unilaterally in self-interest to obtain payment from a debtor to the detriment of other creditors.” *Mar. Elec. Co., Inc.*, 959 F.2d at 1204. The stay is

“automatic” because it is triggered upon the filing of a bankruptcy petition. The stay occurs regardless of whether other parties to the stayed proceeding are aware that a petition has been filed. And the automatic stay cannot be waived. *Constitution Bank v. Tubbs*, 68 F.3d 685 (3d Cir. 1995).

Most importantly, relief from the automatic stay can only be granted by the bankruptcy court having jurisdiction over the debtor’s case. *Id.* That is, “[o]nce triggered by a debtor’s bankruptcy petition, the automatic stay suspends any non-bankruptcy court’s authority to continue judicial proceedings then pending against the debtor.” *Mar. Elec. Co., Inc.*, 959 F.2d at 1203, 1206 (emphasis added). And “the parties themselves [can]not validly undertake any judicial action material to the ... claim against” the debtor. *Id.* at 1207. This includes the filing of motions with a non-bankruptcy court, which are void at the time of filing. *Tubbs*, 68 F.3d at 692.

Here, IEH Auto Parts, LLC filed for bankruptcy on January 31, 2023. At the same time, the automatic stay, pursuant to Section 362 of the Bankruptcy Code, went into effect. That is, from January 31, 2023 onward, the United States Bankruptcy Court for the Southern District of Texas held the sole authority and jurisdiction to determine whether other judicial proceedings against the debtor (here IEH Auto Parts, LLC and Peter Vasilas by proxy) could proceed. Therefore, and respectfully, this Court lacks the authority to lift the automatic stay, and Plaintiff’s Motion is void *ab initio*.

2. The Bankruptcy Plan does not lift the automatic stay as to IEH’ Auto Parts, LLC’s Insurers.

Not only is Plaintiff’s Motion dead on arrival, but it cites select portions of the Bankruptcy Plan that do not say what Plaintiff purports it to say. Plaintiff cites Article V.C.2. of the Bankruptcy Plan – Provisions Governing the Chubb Companies, and then summarily states that he may proceed with his claim in the appropriate judicial or administrative forum. But when read in whole,

Article V.C.2. does not state that Plaintiff may proceed with his claims against Defendant or that the automatic stay is lifted. Rather, Article V.C.2. states that:

“if and to the extent a Claim is covered by any Chubb Insurance Contract, and provided that the automatic stay of section 362(a) of the Bankruptcy Code... [is] lifted with respect to such Claim under the Plan or by or through an order entered by the Bankruptcy Court, the Holder of such Claim may proceed with such Claim.”

Further, the Bankruptcy Plan states that:

“on the Effective Date, all of the Debtors’ rights and obligations under all of the Chubb Insurance Contracts shall vest... and, on and after the Effective Date... shall become and remain liable in full for all of its, the Debtors’...obligations.”

Stated differently, Plaintiff can proceed with his claim *only if* the United States Bankruptcy Court for the Southern District of Texas has lifted the automatic stay or it has been lifted under the Bankruptcy Plan. But neither of those two preconditions have occurred. The automatic stay has not been lifted by a bankruptcy court, nor has the Effective Date occurred. As such, the automatic stay remains in place and IEH Auto Parts, LLC’s obligations under the Chubb Insurance Contracts are not yet due.

For those reasons, this Court cannot grant Plaintiff’s Motion and it should therefore be DENIED.

Respectfully submitted, this 20th day of July, 2023.

HALL BOOTH SMITH, P.C.

/s/ Andrew H. Tyner

WALTER J. BIBBINS, JR.

Georgia Bar No. 056308

ANDREW H. TYNER

Georgia Bar No. 645397

Counsel for Defendant Peter Vasilas

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wbibbins@hallboothsmith.com
atyner@hallboothsmith.com

CERTIFICATE OF SERVICE

I hereby certify that on this day, I have served a copy of the foregoing *Defendant Peter Vasilas' Response to Plaintiff's Motion to Lift Automatic Stay* upon all parties to this matter by filing said documents with the Court's e-filing system and/or by depositing a true copy of the same in the U.S. Mail, with adequate postage affixed thereon, addressed as follows:

Daniel F. Castro
Yolanda McKenny
CASTRO LAW, P.C.
5 Concourse Parkway, Suite 2225
Atlanta, GA 30328
dan@castrolaw.com
yolanda@castrolaw.com

This 20th day of July, 2023.

HALL BOOTH SMITH, P.C.

/s/ Andrew H. Tyner
WALTER J. BIBBINS, JR.
Georgia Bar No. 056308
ANDREW H. TYNER
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IN THE STATE COURT OF GWINNETT COUNTY
STATE OF GEORGIA

EDWIN MCCRARY,)	CIVIL ACTION FILE
Plaintiff(s),	)	NUMBER: 22-C-00924-S2
)	
vs.)	
)	
PETER VASILAS,)	
Defendant(s).)	


ORDER DENYING PLAINTIFF’S MOTION TO LIFT AUTOMATIC STAY

Plaintiff’s Motion to Lift Automatic Stay having been read, after considering the motion, Defendant’s opposition thereto, all matters of record and the applicable and controlling law, the Court finds as follows.

For the reasons stated, and based on the authorities relied upon, by Defendant in opposition to Plaintiff’s motion, the Court finds that it does not have authority to lift the automatic stay in bankruptcy.

WHEREFORE, Plaintiff’s Motion to Lift Automatic Stay is hereby DENIED.

ORDERED, this 27 day of July, 2023.



Shawn F. Bratton, Judge
State Court of Gwinnett County