

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

In re:	)	Chapter 11
	)	
AUTO PLUS AUTO SALES LLC,	)	Case No. 23-90055 (CML)
	)	
	)	(Formerly Jointly Administered
	)	under Lead Case IEH Auto Parts
	)	Holding, LLC, Case No. 23-90054)
Wind-Down Debtor.	)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> ,	)	
Plaintiffs,	)	
	)	Adv. Proc. No. 24-03040
v.	)	
	)	
ELLIOTT AUTO SUPPLY CO., INC. D/B/A FMP,	)	
Defendant.	)	

**PLAINTIFFS’ MOTION FOR SUMMARY JUDGMENT**

Plaintiffs IEH Auto Parts Holding LLC, et al. (“Plaintiffs” or “IEH”) file this Motion for Summary Judgment on their claim for a declaratory judgment against Defendant Elliot Auto Supply Co., Inc. (“Defendant” or “FMP”). The parties agree that there is a justiciable controversy ripe for the Court’s determination concerning the proper legal interpretation of the parties’ contract. That contract interpretation dispute should be resolved in Plaintiffs’ favor.

**I. Introduction**

Plaintiffs sold Defendant inventory pursuant to two substantively identical asset purchase agreements (the “APA”). The APA contains the methodology that each party was required to follow to value the inventory sold, which the APA defines as the “Inventory Methodology.” The parties’ inventory valuations determine the price that Defendant will ultimately pay to Plaintiffs for the benefit of their creditors for the inventory Defendant purchased. However, the parties cannot agree on the proper inventory valuation to use to calculate the final purchase price for the



inventory. Accordingly, as the APA required, the parties engaged an independent accounting expert (the “Independent Accountant”) to determine which party’s inventory valuation to adopt.

During the course of negotiating the Independent Accountant’s engagement letter, the parties disagreed on the Independent Accountant’s duties under the APA. In particular, Plaintiffs contend that to decide which party’s inventory valuation to adopt the Independent Accountant must determine whether the parties’ inventory valuations followed the “Inventory Methodology.” Defendant disagrees.

While the Independent Accountant is empowered under the APA to resolve accounting issues and determine which party’s inventory valuation to adopt, the Independent Accountant does not have the authority to resolve legal issues, such as the legal question of whether the APA requires the Independent Accountant to determine whether the parties followed the “Inventory Methodology.” The proper interpretation of that contractual question is one of law for this Court to determine.

The parties expressly agreed in the APA to follow the Inventory Methodology. If a party did not follow the Inventory Methodology, that party’s inventory valuation is necessarily flawed and cannot be adopted by the Independent Accountant. By its express language, the APA requires that as part of selecting which party’s inventory valuation is more accurate, the Independent Accountant must determine whether each party followed the Inventory Methodology in valuing inventory. Accordingly, Plaintiffs are entitled to a declaration that in deciding the proper inventory valuation, the Independent Accountant must determine whether each party followed the “Inventory Methodology.”

## **II. Summary Judgment Evidence**

**EXHIBIT A:** Unsworn Declaration of Patrick Bartels

Exhibit A-1: Asset Purchase Agreement dated June 12, 2023 and Asset Purchase Agreement dated June 29, 2023

Exhibit A-2: IEH Letter to FMP dated February 21, 2024

Exhibit A-3: FMP Letter to IEH dated February 26, 2024

Exhibit A-4: IEH Statement of Objections to FMP dated August 4, 2023

Exhibit A-5: IEH Statement of Objections to FMP dated August 10, 2023

### **III. Background Facts<sup>1</sup>**

#### **A. IEH's Bankruptcy Petition and Inventory Auction**

1. IEH was an auto parts supplier. [Case No. 24-03040, Docket No. 6] (the "Original Answer"). On January 31, 2023, Plaintiffs and certain of their affiliates filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the Southern District of Texas (the "Court"). Original Answer at ¶ 17.

2. On February 10, 2023, Plaintiffs filed their Motion for Entry of an Order (I) Approving the Bid Procedures, (II) Approving the Sale of the Debtors' Assets Free and Clear, and (III) Granting Related Relief (the "Sale Motion") [Docket No. 96, Case No. 23-90054] with the Court seeking entry of orders authorizing and approving the sale of the assets free and clear of all pledges, liens, security interests, encumbrances, claims, charges, options, and interests except to the extent otherwise set forth in the purchase agreement executed by IEH and the winning bidder or backup bidder. *Id.* at ¶ 18.

3. On May 19, 2023, IEH filed the *Notice of Designation of Backup Bidder as Winning Bidder* [Docket No. 571, Case No. 23-90054], which designated FMP, formerly the backup bidder for certain lots, as the winning bidder for such lots. *Id.* at ¶ 19.

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<sup>1</sup> Unless expressly stated herein, FMP admitted to each factual allegation stated in Section III. (*See* Defendant's Original Answer, Dkt. 6).

4. On the same date, the Court signed the First Sale Order, approving the contemplated sale of assets to FMP in the first auction. *Id.* at ¶ 20.

5. All of the IEH profit centers that were not designated for purchase in the first auction were compiled into Lot 9(d). *Id.* at ¶ 21. On May 23, 2023, IEH filed the *Notice of Winning Bids for Lot 9(d)* [Docket No. 591, Case No. 23-90054], identifying the winning bidders for the Lot 9(d) profit centers. *Id.* On May 23, 2023, the Debtors filed the *Amended Notice of Winning Bids for Lot (9)(d)* [Docket No. 593, Case No. 23-90054]. (*Id.*). On May 24, 2023, the Court entered the *Second Sale Order*. *Id.*

6. The parties executed the APA with substantially similar terms to effectuate the sale of that inventory. *Id.* at ¶ 22-24.

**B. The Terms of the APA**

7. The purchase price for the inventory was to be calculated as of the closing date based on a comparison of IEH's inventory value on the closing date (which value the parties currently dispute) against an estimated inventory number contained in the APA. *Id.* at ¶ 2.

8. The APA provided deadlines for the parties to exchange their respective inventory valuations and set forth the specific methodology that the parties were required to follow to value inventory. *Id.*

9. Pursuant to Section 3.2(b)(i) of the APA, IEH was required to deliver to FMP, at least three (3) business days prior to each closing date, a statement certifying in reasonable detail IEH's good faith estimate of the Closing Inventory Amount for the acquired assets related to the closing lots (the "Estimated Closing Inventory Amount"). Original Answer at ¶ 25; Ex. A-1, § 3.2(b)(i).<sup>2</sup>

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<sup>2</sup> For Paragraphs 7-15, FMP admits that these statements are "either legal conclusions or recitals of what the APA purports to say." Thus, by FMP's own accord, these statements are not disputed factual assertions.

10. Pursuant to Section 3.2(b)(ii) of the APA, within 30 days after the applicable closing date, FMP was then required to prepare and deliver to IEH a statement setting forth its calculation of Closing Inventory Amount for the acquired closing lots, “based upon and consistent with the Inventory count taken pursuant to Section 3.2(b)(i) [i.e., with the methodology IEH used for its Inventory count in the Estimated Closing Inventory Amount], which statement shall include the type of inventory, the amount of such inventory, the estimated market price and basis, as appropriate, assumed for such inventory (the ‘Closing Inventory Amount Statement’).” Original Answer at ¶ 26; Ex. A-1 at § 3.2(b)(ii).

11. Pursuant to Section 3.2(b)(ii), IEH’s Estimated Closing Inventory Amount and FMP’s Closing Inventory Amount Statement, and the “individual elements thereof,” must be determined in accordance with the “Inventory Methodology.” Original Answer at ¶ 27; Ex. A-1 at § 3.2(b)(ii). Section 3.2(b)(ii) states:

Each Closing Inventory Amount Statement (and the individual elements thereof, as applicable) *shall be determined in accordance with the Inventory Methodology.*”

12. The APA defines Inventory Methodology as the “past procedures and practices of the Business and commercially reasonable procedures sufficient to produce a proper count of such Inventory in all such cases as reflected in the Seller Inventory File.” Original Answer at ¶ 28; Ex. A-1 at § 1.1.

13. The APA also established a dispute resolution process if the parties’ respective inventory valuations did not match. Original Answer at ¶ 3.

14. Section 3.2(c)(i) of the APA provides that after IEH receives FMP’s Closing Inventory Amount Statement, IEH has 30 days to provide objections to that statement (the “Statement of Objections”). Original Answer at ¶ 29; Ex. A-1 at § 3.2(c)(i). If IEH provides a

Statement of Objections to FMP's Closing Inventory Amount Statement, the parties then must negotiate for 30 days to attempt to resolve those objections (the "Resolution Period"). *Id.*

15. Under Section 3.2(c)(i) of the APA, if the parties fail to resolve "all of the matters set forth in the Statement of Objections before the expiration of the Resolution Period, then any amounts remaining in dispute ('Disputed Amounts')" must be submitted to an Independent Accountant for resolution. Original Answer at ¶ 30; Ex. A-1 at § 3.2(c)(i). The Independent Accountant "shall only decide the specific items under dispute by the parties[.]" Original Answer at ¶ 30; Ex. A-1 at § 3.2(c)(ii). Further, the Independent Accountant's valuation determination "must be within the range of values assigned" by the parties. *Id.*

**C. The Parties Closing Inventory Amounts Differ by \$8 Million.**

16. IEH timely provided FMP with its Estimated Closing Inventory Amounts for each of the closings. IEH calculated the Estimated Closing Inventory Amount as \$17,724,987.16 for the First Closing, \$135,570,809.68 for the Second Closing, and \$1,153,679.44 under the Third Closing. Original Answer at ¶ 31.

17. FMP then provided its Closing Inventory Amount Statements to IEH. In its Closing Inventory Amount Statements, FMP claimed that IEH's inventory valuation was overstated by approximately \$8 million. *Id.* at ¶ 32.

18. IEH timely objected to each of the items and amounts in FMP's Closing Inventory Amount Statements by submitting a Statement of Objections. *Id.* at ¶ 33; Exs. A-4, A-5. Among other objections, IEH objected that FMP's Closing Inventory Amount Statements did not comply with Section 3.2 of the APA because FMP did not follow the Inventory Methodology under the APA. *Id.*

19. The parties failed to reach an agreement with respect to the matters in IEH's Statement of Objections and, as a result, the parties retained an Independent Accountant. Original

Answer at ¶ 35.

**D. The Parties Disagree Regarding the Scope of the Independent Accountant’s Duties Under the APA.**

20. In the course of preparing the Independent Accountant’s engagement letter and discussing procedures that the parties and Independent Accountant would follow to resolve the dispute, it became clear that the parties have a fundamental disagreement over the scope of the Independent Accountant’s duties under the APA. *Id.* at ¶ 36.

21. IEH contends that to reach a determination of which party’s inventory valuation to adopt, the Independent Accountant must determine whether FMP followed the APA’s requirements in preparing its Closing Inventory Amount Statement, including whether FMP followed the Inventory Methodology. *Id.*; Ex. A-2. FMP disagrees. FMP contends that “[n]either Section 3.2 nor any other provision of the APA” requires the Independent Account to consider whether the parties followed the Inventory Methodology. Original Answer at ¶ 36; Ex. A-3.

22. Before the Independent Accountant can determine which party’s inventory valuation is appropriate, the legal issue concerning the proper scope of the Independent Accountant’s assignment in reaching that determination must be resolved. Original Answer at ¶ 38.

23. Plaintiffs filed their complaint styled *IEH Auto Parts Holding LLC, et al. v. Elliot Auto Supply Co. Inc.* (the “Complaint”) against FMP for a declaratory judgment [Case No. 24-03040, Docket No. 1] on March 15, 2024. Defendant FMP filed its original answer on May 4, 2024 [Case No. 24-03040, Docket No. 6] (the “Original Answer”).

24. In its Original Answer, FMP admits “that the parties disagree over the scope and role of the Independent Accountant.” Docket No. 6 ¶ 3. FMP also admitted the allegations of Paragraphs 44 and 45 of the Complaint, which alleged that “[a]n actual and justiciable controversy

exists between IEH and FMP regarding the interpretation of the terms of the APA, and the Independent Accountant's duties pursuant to the APA" and "[t]he parties' controversy is ripe for the Court's resolution." *Id.* at ¶¶ 44 & 45.

#### **IV. Standard**

Summary judgment is warranted if a party establishes that there is no genuine dispute about any material fact and that the law entitles it to judgment. Fed. R. Civ. P. 56(c); *In re Iglesias*, No. 03-50281-H2-7, 2006 WL 2382505, at \*1 (Bankr. S.D. Tex. Aug. 14, 2006). Fed. R. Civ. P. 56(c) is incorporated into the Federal Rules of Bankruptcy Procedure by rule 7056. *Id.* When a movant meets the burden of establishing each element of the claim or defense on which it seeks summary judgment, the burden then shifts to the non-movant to disprove or raise an issue of fact as to at least one of those elements. *In re Iglesias*, 2006 WL 2382505, at \*1. Here, the summary judgment evidence establishes each element of Plaintiffs' declaratory judgment claim against Defendant: (1) a justiciable controversy exists between the parties and (2) the parties' controversy is ripe for the Court's resolution.

#### **V. Arguments and Authorities**

##### **A. There is a Justiciable Controversy between the Parties.**

The Declaratory Judgment Act, 28 U.S.C. § 2201(a), grants the Court "the power to declare the rights and other legal relations of any interested party seeking such declaration." *Sommers v. Aguirre (In re Santoyo)*, 540 B.R. 284, 289 (Bankr. S.D. Tex. 2015). For a declaratory judgment action to survive, a justiciable substantive claim must exist. *In re Providence Hosp. of N. Houston LLC*, 653 B.R. 612, 623 (Bankr. S.D. Tex. 2023). "Courts wield great discretion in determining whether to entertain an action under the DJA." *Id.*

Defendant admits that a justiciable controversy exists between the parties regarding the interpretation of the terms of the APA and the Independent Accountant's duties pursuant to the



APA. *See Adversary* Dkt. 6, Original Answer, ¶ 44 “admitted” (“An actual and justiciable controversy exists between IEH and FMP regarding the interpretation of the terms of the APA, and the Independent Accountant’s duties pursuant to the APA”). Defendant also admits that “the parties disagree over the scope of the Independent Accountant’s duties under the APA.” *See Adversary* Dkt. 6, Original Answer, ¶ 36.

**B. The Parties’ Controversy is Ripe for Summary Judgment.**

As established by the undisputed facts in Section III, there is no genuine dispute about any material fact. Moreover, the parties’ dispute is a question of law ripe for the Court’s resolution. Under Delaware law,<sup>3</sup> “the proper interpretation of language in a contract is a question of law.” *In re Sols. Liquidation LLC*, 608 B.R. 384, 405 (Bankr. D. Del. 2019). When interpreting a contract, the Court gives priority “to the parties’ intentions as reflected in the four corners of the agreement.” *Id.* In upholding the intentions of the parties, a court must “construe the agreement as a whole, giving effect to all provisions therein.” *Id.* The Court must “interpret clear and unambiguous terms according to their ordinary meaning.” *Id.* “A contract is not rendered ambiguous simply because the parties do not agree upon its proper construction.” *Id.*

Here, the Court need only interpret the terms of the APA to resolve the controversy between the parties. Specifically, Plaintiffs are entitled to a judgment declaring that in reaching a decision on the Disputed Amounts, the Independent Accountant has a duty under Section 3.2 of the APA to determine whether the parties followed the APA’s requirements in preparing their respective inventory statements, including whether each party followed the Inventory Methodology, and the plain language of the contract conclusively supports such a declaration.

**C. The Court Should Declare that the Independent Accountant Must Determine Whether the Parties followed the Inventory Methodology.**

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<sup>3</sup> The APA specifies Delaware law as the choice of law. *See* Ex. A-1, § 9.5.

The APA required each party to provide to the other a Closing Inventory Amount Statement, and provided each party the opportunity to object to that inventory statement. The APA also states that each party must follow the Inventory Methodology in preparing its inventory statement. If the parties cannot agree on the proper inventory valuation, the APA requires the Independent Accountant to determine which party's inventory valuation to adopt. In reaching that decision, the APA requires the Independent Accountant to determine whether each party followed the Inventory Methodology in preparing its inventory statement.

The APA provides that if the parties fail to resolve "all of the matters set forth in the Statement of Objections" the Independent Accountant shall "decide the specific items under dispute by the parties[.]" Ex. A-1 §§ 3.2(c)(i) & (ii). One of the specific "matters" or "items" that IEH raised in its Statements of Objections is whether FMP properly followed the Inventory Methodology in preparing its inventory statement. Exs. A-4 and A-5 (IEH Statement of Objections dated August 4, 2023 and August 10, 2023). As a matter raised in IEH's Statements of Objections, the Independent Accountant is required pursuant to the APA to determine whether the parties followed the Inventory Methodology in preparing their respective inventory valuations.

Other provisions of the APA also make clear that the Independent Accountant cannot determine which party's inventory valuation should be adopted without considering whether each party followed the Inventory Methodology in preparing that inventory valuation. Pursuant to Section 3.2(c) of the APA, the Independent Accountant must make a determination with respect to the "Disputed Amounts" of the parties' respective closing inventory amounts, including any "adjustments to the Closing Inventory Amount Statement":

(iv) Determination by Independent Accountants. The Independent Accountants shall make a determination as soon as practicable within 30 days (or such other time as the parties hereto shall agree in writing) after their engagement, and their resolution of the Disputed Amounts and their adjustments to the applicable Closing Inventory Amount Statement and/or the Inventory Adjustment shall be conclusive and binding upon the parties hereto.

Ex. A-1 § 3.2(c)(iv). The APA provides that the parties' "Closing Inventory Amounts" and FMP's "Closing Inventory Amount Statement" in particular, must be prepared "*in accordance with the Inventory Methodology.*" *Id.* § 3.2(b)(ii) ("Each Closing Inventory Amount Statement (and the individual elements thereof, as applicable) shall be determined in accordance with the Inventory Methodology."); *Id.* § 1.1 ("Closing Inventory Amount" means the dollar value of Inventory determined in accordance with the Inventory Methodology as 12:00.01 A.M. Eastern Time on the applicable Closing Date.):

(ii) Within 30 days after the applicable Closing Date, Buyer shall prepare and deliver to Seller a statement setting forth its calculation of Closing Inventory Amount, related to the First Closing Lots or Second Closing Lots, as applicable, based upon and consistent with the Inventory count taken pursuant to Section 3.2(b)(i), which statement shall include the type of inventory, the amount of such inventory, the estimated market price and basis, as appropriate, assumed for such inventory (the "Closing Inventory Amount Statement"). Each Closing Inventory Amount Statement (and the individual elements thereof, as applicable) shall be determined in accordance with the Inventory Methodology.

Therefore, as part of determining the "Disputed Amounts" and any adjustments to FMP's "Closing Inventory Amount Statement," the Independent Accountant must necessarily determine whether the parties followed the "Inventory Methodology" in calculating their closing inventory amounts under Section 3.2 of the APA.

FMP's position that the Independent Accountant is not required under the APA to determine whether each party followed the Inventory Methodology, finds no support in the APA. In order for the Independent Accountant to determine which party's inventory valuation to adopt, the APA expressly requires the Independent Accountant to determine whether that party followed

the Inventory Methodology to value inventory. If the party did not follow the Inventory Methodology, the party did not comply with the APA and its inventory valuation cannot be adopted.

## **VI. Conclusion**

For the foregoing reasons, Plaintiffs request that the Court grant their Motion for Summary Judgment and enter an order declaring that in deciding on the Disputed Amounts, the Independent Accountant has a duty under Section 3.2 of the APA to determine whether the parties followed the Inventory Methodology in preparing their respective Closing Inventory Amount.

**Dated June 12, 2024**

**JACKSON WALKER LLP**

*/s/ Christopher R. Bankler*

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**COUNSEL FOR PLAINTIFFS**

**CERTIFICATE OF SERVICE**

This is to certify that a true and correct copy of Plaintiffs' Motion for Summary Judgment has been delivered to all counsel of record listed below pursuant to the Federal Rules of Civil Procedure on June 12, 2024 via ECF.

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/s/ Christopher R. Bankler  
Christopher R. Bankler

**EXHIBIT A**

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

	)	Chapter 11
In re:	)	
	)	Case No. 23-90055 (CML)
AUTO PLUS AUTO SALES LLC,	)	
	)	(Formerly Jointly Administered
	)	under Lead Case IEH Auto Parts
	)	Holding, LLC, Case No. 23-90054)
Wind-Down Debtor.	)	
	)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> ,	)	
Plaintiffs,	)	
	)	Adv. Proc. No. 24-03040
v.	)	
	)	
ELLIOTT AUTO SUPPLY CO., INC. D/B/A FMP,	)	
Defendant.	)	
	)	

**UNSWORN DECLARATION OF PATRICK BARTELS IN SUPPORT OF  
PLAINTIFFS’ MOTION FOR SUMMARY JUDGMENT**

I, Patrick Bartels, hereby declare as follows:

1. I am the plan agent under 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 in the above-captioned matter. I am over the age of 21, of sound mind, have never been convicted of a felony, am competent to make this declaration, and every statement herein is within my personal knowledge and is true and correct.

2. This declaration is submitted for the purposes of putting before the Court certain documents in connection with Plaintiffs’ Motion for Summary Judgment.

3. Attached hereto as Exhibit “A-1” are true and correct copies of the Asset Purchase Agreements between Plaintiffs and Defendant to effectuate the sale of certain of Plaintiffs’ assets. On June 2, 2023, IEH entered into the first Asset Purchase Agreement with FMP, which was then



amended by the First Amendment, dated as of June 12, 2023, and further amended by the Second Amendment, dated as of July 7, 2023. On June 29, 2023, the parties entered into a second Asset Purchase Agreement for Location #10058.

4. Attached hereto as Exhibit “A-2” is a true and correct copy of Plaintiffs’ letter to Defendant dated February 21, 2024.

5. Attached hereto as Exhibit “A-3” is a true and correct copy of Plaintiffs’ letter to Defendant dated February 26, 2024.

6. Attached hereto as Exhibit “A-4” is a true and correct copy of Plaintiffs’ Statement of Objections to Defendant dated August 4, 2023.

7. Attached hereto as Exhibit “A-5” is a true and correct copy of Plaintiffs’ Statement of Objections to Defendant dated August 10, 2023.

Executed this 12<sup>th</sup> day of June, 2024 in New York County.

DocuSigned by:  
  
95ACF578458A4F8...  
Patrick Bartels

**EXHIBIT A-1**

*EXECUTION VERSION*

**ASSET PURCHASE AGREEMENT**

dated as of June 2, 2023

by and among

ELLIOTT AUTO SUPPLY CO., INC.,  
as Buyer,

and

IEH AUTO PARTS HOLDING LLC

and

ITS SUBSIDIARIES SIGNATORY HERETO

as Sellers

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## ASSET PURCHASE AGREEMENT

This ASSET PURCHASE AGREEMENT, dated as of June 2, 2023 (the “Effective Date”), is by and among IEH Auto Parts Holding LLC, a Delaware limited liability company (the “Company”), and each of the Company’s Subsidiaries listed on the signature pages hereto (together with the Company, “Sellers” and each, a “Seller”) and Elliott Auto Supply Co., Inc., a Minnesota corporation (“Buyer”). Each Seller and Buyer are referred to herein individually as a “Party” and collectively as the “Parties”.

### WITNESSETH:

**WHEREAS**, Sellers engage in the Business;

**WHEREAS**, on January 31, 2023 (the “Petition Date”), Sellers commenced voluntary cases (collectively, the “Chapter 11 Cases”) under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) by filing petitions for relief in the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”); and

**WHEREAS**, Sellers have agreed to sell to Buyer, and Buyer has agreed to purchase, the Acquired Assets as of the First Closing and the Second Closing, as applicable, and Buyer is willing to assume from Sellers the Assumed Liabilities as of the First Closing and the Second Closing, as applicable, upon terms and subject to the conditions set forth hereinafter (including the Auction).

**NOW, THEREFORE**, in consideration of the representations, warranties, covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound hereby, the Parties hereto agree as follows:

### ARTICLE 1 DEFINITIONS

1.1 **Defined Terms**. As used herein, the terms below shall have the following respective meanings:

“Acquired Assets” shall mean all properties, assets, interests and rights of every nature, tangible and intangible of Sellers (real or personal, now or existing or hereafter acquired, whether or not reflected on the books or financial statements of Sellers) used exclusively in the operations of the Acquired Profit Centers, except the Excluded Assets, but including the following assets of Sellers used exclusively in the operations of the Acquired Profit Centers:

- (a) the Assumed Contracts and Assumed Leases (See Section 2.5(a) below);
- (b) subject to the right of Sellers to retain copies (at Sellers’ expense and subject to Section 6.9), all Acquired Business Information, including customer lists and customer contact information, in the possession or reasonable control of any Seller and whether in hard or electronic format;

(c) all goodwill and intangible personal property associated with the Business, the Acquired Assets and the Assumed Liabilities, to include, without limitation, telephone numbers for the Acquired Profit Centers, and the books and records of the Business relating to the Acquired Profit Centers;

(d) all Inventory;

(e) all equipment, machinery, furniture, supplies and other tangible personal property;

(f) to the extent transferrable, all rights of Sellers to the warranties, express or implied, received from third parties to the extent related to the Acquired Assets;

(g) all prepaid expenses of Sellers relating to any of the Assumed Contracts and Assumed Leases;

(h) to the extent transferable, all Intellectual Property owned by any Seller;

(i) all Permits, but only to the extent transfer or assignment of such Permits to Buyer is permitted by Law;

(j) all Avoidance Actions related to Assumed Contracts, Assumed Leases, Assumed Liabilities, or any Transferred Employee ("Acquired Avoidance Actions") and all other Claims related to Transferred Employees ("Acquired Transferred Employees Claims"); provided that neither the Buyer, nor any Person claiming by, through or on behalf of the Buyer (including by operation of law, sale, assignment, conveyance or otherwise) shall pursue, prosecute, litigate, institute or commence an action based on, assert, sell, convey, assign or file any Claim that relates to any Acquired Avoidance Actions or Acquired Transferred Employee Claims; and

(k) to the extent not Acquired Avoidance Actions or Acquired Transferred Employee Claims, all Claims related to the Assumed Liabilities and operation or ownership of the Acquired Assets on or after the First Closing or the Second Closing, as applicable (collectively with the Acquired Avoidance Actions and Acquired Transferred Employee Claims, the "Acquired Claims").

"Acquired Avoidance Actions" shall have the meaning specified within the definition of "Acquired Assets".

"Acquired Business Information" shall mean all books, financial information, records, files, ledgers, documentation, instruments, research, papers, data, marketing materials and information, sales or technical literature or similar information that, in each case, is in the possession or control of any Seller but excluding any Excluded Asset.

"Acquired Claims" shall have the meaning specified within the definition of "Acquired Assets".

“Acquired Profit Centers” shall mean each Profit Center set forth on the Acquired Asset Schedule.

“Acquired Transferred Employees Claims” shall have the meaning specified within the definition of “Acquired Assets”.

“Affiliate” shall, with respect to any Person, mean any other Person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, the Person specified, where “control” means the possession, directly or indirectly, of the power to direct or cause the direction of the management policies of a Person, through ownership of voting securities or rights, by contract, as trustee, executor or otherwise.

“Agreement” shall mean this Asset Purchase Agreement, together with the exhibits and the Disclosure Schedules, in each case as amended, restated, supplemented or otherwise modified from time to time.

“Allocation” shall have the meaning specified in Section 3.4.

“Alternative Transaction” shall mean (i) the approval by the Bankruptcy Court of a sale or sales of a material portion of the Acquired Assets to a Person other than Buyer, and (ii) the filing of a plan of reorganization that does not contemplate the sale of the Acquired Assets to Buyer in accordance with the terms hereof.

“Assumed Contracts” shall have the meaning specified in Section 2.5(a).

“Assumed Leases” shall have the meaning specified in Section 2.5(a).

“Assumed Liabilities” shall mean solely the following Liabilities with respect to the Acquired Profit Centers constituting the First Closing Lots or Second Closing Lots, as applicable:

(a) subject to Section 6.8, all Liabilities of Sellers under each of the Assumed Contracts and Assumed Leases arising from and after the date of applicable Closing;

(b) subject to the proration provisions of Section 3.5, all Liabilities for the Property Taxes for the Profit Center, imposed upon or assessed directly against the Acquired Assets attributable solely to the period after the applicable Closing Date;

(c) all accounts payable of Sellers outstanding as of the applicable Closing as set forth in a schedule identifying each vendor and amount outstanding to be provided by Sellers at least seven (7) days in advance of the applicable Closing, and which accounts payable amounts shall be deducted from the Purchase Price;

(d) all Liabilities related to Transfer Taxes related to the Transactions (if any);

(e) all Liabilities, to the extent arising from or after the applicable Closing, with respect to or relating to the ownership or operation of any of the Acquired Assets or the Business;



(f) all Liabilities relating to Buyer's employment of Transferred Employees, including employee benefits, compensation or other arrangements arising on or after the applicable Closing;

(g) all Liabilities under the WARN Act related to the Transactions;

(h) all Liabilities included in the Buyer Proration Amount;

(i) all COBRA Obligations and related Liabilities with respect to all Transferred Employees who are covered current and former employees of a Seller and their beneficiaries who are "M&A qualified beneficiaries" (within the meaning of Treasury Regulation Section 54.4980B-9, Q&A-4(a)) and for whom a "qualifying event" under COBRA occurs on or prior to the applicable Closing, in accordance with Treasury Regulation Sections 54.4980B-9, Q&A 6 and 7;

(j) all Liabilities of Sellers related to Customs and Import Obligations;

(k) all Cure Costs; and

(l) notwithstanding Section 3.5, all common area maintenance expenses and other similar accounts payable arising in any way out of the Assumed Leases but solely to the extent such amounts both arise and become due and payable following the applicable Closing Date.

"Auction" shall have the meaning set forth in the Bidding Procedures.

"Avoidance Actions" shall mean any and all claims for avoidance and recovery of any Seller under chapter 5 of the Bankruptcy Code.

"Back-Up Bidder" shall have the meaning specified in Section 6.7(e).

"Bankruptcy Code" shall have the meaning specified in the recitals.

"Bankruptcy Court" shall have the meaning specified in the recitals.

"Bidding Procedures" shall mean bidding procedures approved by the Bankruptcy Court pursuant to the Bidding Procedures Order.

"Bidding Procedures Order" shall mean the Order of the Bankruptcy Court approving the Bidding Procedures Docket No. 208.

"Bill of Sale and Assignment and Assumption Agreement" shall mean a bill of sale and assignment and assumption agreement to be entered into by Sellers and Buyer concurrently with each Closing, substantially in the form of Exhibit B.

"Business" shall mean the operation of the Profit Centers for the distribution of aftermarket automotive parts.

“Business Day” shall mean any day other than a Saturday, Sunday or a legal holiday on which banking institutions in the State of Texas are not required to open.

“Buyer” shall have the meaning specified in the preamble.

“Buyer Material Adverse Effect” shall mean any change, effect, event, occurrence, circumstance, state of facts or development that, individually or in the aggregate (taking into account all other such changes, effects, events, occurrences, circumstances, states of facts or developments) has had a material adverse effect on the ability of Buyer to consummate the Transactions; provided, however, the term “material adverse effect” shall not include any change, effect, event, occurrence, circumstance, state of facts or development that, directly or indirectly, alone or taken together, arising out of or attributable to: (i) any change generally affecting the international, national or regional markets applicable to the Buyer; (ii) any changes in, or effects arising from or relating to, national or international political or social conditions, including the engagement by the United States or any other country in hostilities or the escalation thereof, whether or not pursuant to the declaration of a national emergency or war, or the occurrence or the escalation of any military, cyber or terrorist attack upon the United States or any other country, or any of its territories, possessions, or diplomatic or consular offices or upon any military installation, asset, equipment or personnel of the United States; (iii) changes in, or effects arising from or relating to, financial, banking, or securities markets (including (A) any disruption of any of the foregoing markets, (B) any change in currency exchange rates or (C) any decline or rise in the price of any security, commodity, contract or index); (iv) changes in Law, GAAP or official interpretations of the foregoing; (v) acts of nature, including outbreaks of illness or health emergencies (including the COVID-19 pandemic or a similar viral outbreak and business, travel, shelter-in-place laws, and other restrictions related thereto), hurricanes, storms, floods, earthquakes and other natural disasters or force majeure events; (vi) any action required to be taken by this Agreement; (vii) the filing or pendency of the Chapter 11 Cases or any order of the Bankruptcy Court; (viii) any objections in the Bankruptcy Court to this Agreement and the Transactions; (ix) the breach of this Agreement by Sellers; (x) the failure of Sellers to obtain any consent (including to assign any Contract or Permit), Permit, authorization, waiver or approval required in connection with the Transactions; (xi) any items set forth in the Disclosure Schedule; (xii) the execution and delivery of this Agreement or the announcement thereof or consummation of the Transactions; and (xiii) any action taken by Buyer at the express written request of any Seller; which, in the case of any of the foregoing clauses (i) through (v) does not disproportionately affect the Buyer relative to other companies that participate in the markets and industries applicable to the Buyer.

“Buyer Proration Amount” shall have the meaning specified in Section 3.5.

“Buyer Inventory Valuation Percentage” means with respect to (i) Mason City Lot, 37.0%; (ii) Memphis Lot 14.0%; (iii) Northeast Lot, 29.0%; (iv) Marietta Lot, 27.0%; and (v) Mid-Atlantic Lot, 40.0%.

“Chapter 11 Cases” shall have the meaning specified in the recitals.

“Claim” shall mean all actions, claims, counterclaims, suits, proceedings, rights of action, causes of action, Liabilities, losses, damages, remedies, penalties, judgments, settlements, costs, expenses, fines, disbursements, demands, reasonable costs, fees and expenses of counsel, including in respect of investigation, interest, demands and actions of any nature or any kind whatsoever, known or unknown, disclosed or undisclosed, accrued or unaccrued, matured or unmatured, choate or inchoate, legal or equitable, and arising in tort, contract or otherwise, including any “claim” as defined in the Bankruptcy Code.

“Closing” shall have the meaning specified in Section 3.1(a).

“Closing Date” shall have the meaning specified in Section 3.1(a).

“Closing Inventory Amount” means the dollar value of Inventory determined in accordance with the Inventory Methodology as 12:00.01 A.M. Eastern Time on the applicable Closing Date.

“COBRA Obligations” means all responsibilities and obligations for providing group health plan continuation coverage under Sections 601 et seq. of ERISA and any similar state continuation coverage requirements.

“Code” shall mean the Internal Revenue Code of 1986, as amended.

“Company” shall have the meaning specified in the recitals.

“Contract” shall mean any contract, agreement, franchise agreement, indenture, note, bond, loan, instrument, conditional sales contract, purchase order, mortgage, license, franchise, insurance policy, letter of credit, commitment or other binding arrangement or commitment, whether or not in written form, that is binding upon a Person or any of its property (other than any Leases).

“Cure Costs” shall mean all amounts required to be paid pursuant to section 365(b) of the Bankruptcy Code in connection with the assumption and assignment of the Assumed Contracts and Assumed Leases, or otherwise to effectuate, pursuant to the Bankruptcy Code, the assumption and assignment of the Assumed Contracts and Assumed Leases.

“Customs and Import Obligations” means any import and customs duties or similar claims, obligations or liabilities, including any such claims, obligations or liabilities arising under Title 19 of the United States Code or otherwise owed to U.S. Customs and Border Patrol.

“Dataroom” shall mean that certain data room hosted by DFS Venue and set up to facilitate the transactions contemplated by this Agreement.

“Deposit” shall have the meaning specified in Section 3.3.

“Designated Lot” means each Lot which Buyer has included a purchase price for the entire Lot in the Acquired Asset Schedule.

“Designated Profit Center” means each Profit Center which Buyer has included a purchase price for in the Acquired Asset Schedule.

“Disclosure Schedules” shall mean the disclosure schedules, delivered by Sellers and Buyer concurrently with the execution and delivery of this Agreement, as amended from time to time in accordance with and subject to the terms hereof.

“Disputed Amount” has the meaning set forth in Section 3.2(c)(ii).

“Downward Estimated Closing Adjustment” means (i) the amount, if any, by which the Target Inventory Amount for an applicable Lot exceeds the Estimated Closing Inventory Amount for such Lot multiplied by (ii) the Buyer Inventory Valuation Percentage for such Lot.

“Effective Date” shall have the meaning specified in the preamble.

“Employees” shall mean all individuals, who are actively at work as of the date hereof, who are employed by any Seller, exclusively in connection with the operations of the Acquired Profit Centers. “Employees” shall not include such employees of any Seller who have been furloughed or are on short-term disability, long-term disability or any other approved leave of absence as of the applicable Closing.

“ERISA” shall mean the Employee Retirement Income Security Act of 1974, as amended.

“Estimated Cure Costs” shall mean those Cure Costs set forth on Section 1.1(c) of the Disclosure Schedules.

“Excess Cure Costs” shall mean the amount by which the Cure Costs actually paid by Buyer and reasonably documented within 30 days after the applicable Closing exceeds the Estimated Cure Costs.

“Deposit Escrow Account” shall mean the account established by the Escrow Agent to hold the Deposit.

“Escrow Agent” shall mean Citizens Bank, N.A.

“Escrow Agreement” shall mean the escrow agreement by and among Escrow Agent, Buyer and Sellers.

“Excluded Assets” means all of the following properties, assets, interests, and rights of the Sellers not specified as Acquired Assets, including, without limitation:

- (a) all accounts receivable;
- (b) all cash and cash equivalents, checks, money orders, funds in time and demand deposits or similar accounts, marketable securities, short-term investments, and other cash equivalents and liquid investments;
- (c) all cash deposits in cash collateral, indemnity or other accounts solely to the extent comprising professional fee retainers, professional fee escrows, and indemnity accounts, held by or on behalf of the Sellers’, or the bankrupt estates’, professionals;
- (d) all assets used in connection with the operation of any profit center which is not a Profit Center set forth on the Acquired Asset Schedule.
- (e) the Deposit Escrow Account;
- (f) the Inventory Escrow Account;
- (g) all of the Seller’s bank accounts;
- (h) all security deposits and any other deposits held by landlords, vendors, trade creditors, or any other party, and, for the avoidance of doubt, all cash in the Sellers’ adequate assurance account relating to utilities under section 366 of the Bankruptcy Code;
- (i) any and all bonds, letters of credit, guarantees or other security provided by or for the benefit of any Seller and any and all proceeds relating to any and all bonds, letters of credit, guarantees or other security provided by or for the benefit of any Seller and any and all insurance, condemnation and similar proceeds;
- (j) Excluded Contracts, Excluded Leases, and any Excluded IT Contracts;
- (k) all prepaid expenses related to Excluded Contracts and Excluded Leases;
- (l) capital stock of each of the Sellers;
- (m) all insurance policies and all rights of any nature with respect to any such insurance policy, including all claims and proceeds under such insurance policies, and including workers’ compensation insurance and related letters of credit, cash or other assets that serve as collateral with respect thereto;
- (n) all of any Seller’s director and officer insurance policies, fiduciary policies or employment practices policies (in each case of the foregoing, including any tail policies or coverage thereon), and any of such Seller’s rights, Claims, credits or rights of set off thereunder;
- (o) all rights to the warranties, express or implied, and licenses granted by any third party related to any Excluded Assets;

(p) all Personally Identifiable Information, including any credit card numbers or related customer payment source, or social security numbers;

(q) (i) all Tax assets and attributes of any Seller, (ii) all rights to Tax refunds of any Seller and Claims related thereto, (iii) all rights to Tax refunds and Claims related thereto with respect to the Acquired Assets to the extent related to any period prior to applicable Closing, and (iv) all rights to Tax refunds and Claims related thereto with respect to any Excluded Asset or Excluded Liability;

(r) all Seller Benefit Plans;

(s) all (i) organizational documents, qualifications to conduct business as a foreign corporation, arrangements with registered agents relating to foreign qualifications, taxpayer and other identification numbers, seals, minute books, stock transfer books, stock certificates, and other documents relating to any Seller's organization, maintenance, existence, and operation; and (ii) books and records, correspondence or communications to the extent related to (A) Taxes paid or payable by the Sellers, (B) any claims, obligations or liabilities not included in Assumed Liabilities, or (C) this Agreement, any Transaction Documents or the negotiation or consummation of the Transactions (and including any attorney-client privilege associated with any of the items described in the preceding clauses (A), (B) or (C));

(t) Excluded Business Information;

(u) all Avoidance Actions except for Acquired Avoidance Actions;

(v) any Claims, setoffs, rights of recoupment, equity rights, defenses, or other rights or interest of any Seller in or to any refund, rebate, abatement or other recovery or otherwise to the extent related to any Excluded Liability;

(w) all Claims (other than Acquired Avoidance Actions) that relate solely to any Excluded Asset or Excluded Liability, and all Claims arising from this Agreement;

(x) to the extent not included elsewhere within this definition of Excluded Assets, all Claims other than Acquired Claims;

(y) all Intellectual Property owned or used by any Seller, other than Intellectual Property used exclusively in the operations of the Acquired Profit Centers;

(z) each and every Claim or Proceeding of any Seller existing, or that may exist, in favor of any Seller as of the Effective Date against Visa or Mastercard, including without limitation all rights, title, and interest to any damages, proceeds, or any other benefit that any Seller has or may have with respect to In re Payment Card Interchange Fee and Merchant Discount Antitrust Litigation, 05-MD-1720 (MKB) (JO) (E.D.N.Y.);

(aa) all assets not transferrable pursuant to applicable Law or terms of this Agreement; and

(bb) all assets set forth on Section 1.1(a) of the Disclosure Schedules.

“Excluded Business Information” means any information (i) that requires consent of a third-party for transfer hereunder, unless such consent is obtained, or (ii) that if transferred hereunder would violate any Law.

“Excluded Contracts” shall mean all Contracts other than Assumed Contracts.

“Excluded IT Contracts” shall mean all Contracts related to information technology services.

“Excluded Leases” shall mean all Leases other than Assumed Leases.

“Excluded Liabilities” means any Liabilities of Sellers that are not Assumed Liabilities, including:

(a) all costs and expenses incurred or to be incurred by Sellers in connection with this Agreement and the consummation of the Transactions;

(b) all Liabilities, to the extent not an Assumed Liability, including, but not limited to Liabilities (i) related to any current or former employee (including the Employees), candidate for employment, officer, director, consultant, or contractor of any Seller arising prior to the applicable Closing Date, or (ii) arising under, in connection with or in any way relating to any Seller Benefit Plan at any time maintained, sponsored, contributed to or required to be contributed to by any of Sellers; and

(c) all Liabilities to any broker, finder or agent or similar intermediary for any broker’s fee, finders’ fee or similar fee or commission relating to the transactions contemplated by this Agreement for which any Seller or its Subsidiaries or Affiliates are responsible.

“Express Representations” shall have the meaning specified in Section 6.14.

“FIRPTA Affidavit” shall mean an affidavit of a Seller (or, if Seller is a disregarded entity for U.S. federal income tax purposes, its regarded owner) that is a U.S. Person, sworn to under penalty of perjury, setting forth such Seller’s (or, if applicable, regarded owner’s) name, address and U.S. federal tax identification number and stating that such Seller (or, if applicable, regarded owner) is not a “foreign person” within the meaning of Section 1445 of the Code and otherwise complying with the Treasury Regulations issued pursuant to Section 1445 of the Code.

“First Closing” shall mean the closing of the sale of the portion of the Acquired Assets and Assumed Liabilities relating to the First Closing Lots.

“First Closing Date” shall have the meaning specified in Section 3.1(a).

“First Closing Lots” shall mean the Mason City Lot and the Memphis Lot.



“First Inventory Escrow Amount” shall mean an aggregate amount equal to \$1,232,101 deposited at the First Closing, by Buyer to the Escrow Agent, into the Inventory Escrow Account in accordance with the Escrow Agreement.

“First Outside Date” shall mean June 5, 2023.

“Fraud” shall mean an actual and intentional misrepresentation of material facts with respect to (a) the making of any Express Representations of any Seller set forth in Article 4, or any representation or warranty of Buyer in Article 5 or in any other Transaction Document, or (b) the certifications of Sellers or Buyer, respectively, set forth in the certificates delivered by Sellers and Buyer pursuant to Section 7.1(d), Section 7.2(d), Section 7.3(d) and Section 7.4(d), respectively, in each case which satisfies all of the elements of common law fraud under applicable Law (and does not include any fraud claim based on constructive knowledge, negligent misrepresentation, recklessness or a similar theory).

“GAAP” shall mean generally accepted accounting principles as in effect from time to time in the United States.

“Governmental Entity” shall mean any federal, state, provincial, local, municipal, foreign, multinational, international or other (a) government, (b) governmental or quasi-governmental authority of any nature (including any governmental agency, branch, department, official, or entity and any court or other tribunal), or (c) body exercising, or entitled to exercise, any administrative, executive, judicial, legislative, police, regulatory, or taxing authority or power of any nature, including any arbitration tribunal or stock exchange.

“Independent Accountants” has the meaning set forth in Section 3.2(c)(ii).

“Intellectual Property” shall mean all intellectual property and intellectual property rights in any and all jurisdictions throughout the world (whether arising under statutory or common law), including, without limitation: (a) patents and patent applications, design rights, industrial design registrations and applications therefor, divisions, divisionals, continuations, continuations-in-part, reissues, substitutes, renewals, registrations, confirmations, reexaminations, extensions and any provisional applications, and any foreign or international equivalent of any of the foregoing, (b) trademarks (whether registered, unregistered or applied-for), service marks, trade names, trade dress, domain names, social media accounts, social media identifiers (such as a Twitter® handle), corporate legal entity names, brand names, logos, together with the goodwill associated exclusively therewith, (c) copyrights, including copyrights in computer software and in databases, moral rights and renewals in connection therewith, (d) rights of publicity (i.e., the right to commercially use the name, likeness, image, voice, or identity of individuals), (e) trade secrets, and rights in know-how or confidential and proprietary information, including rights in formulae, methods, techniques, processes, assembly procedures, computer software code, specifications, drawings, prototypes, molds and models, and (f) all tangible embodiments of the foregoing including, formulae, methods, techniques, processes, assembly procedures, software (including source code, object code, and embedded data, databases, collections of data, firmware and related information, documentation and manuals), specifications, drawings, prototypes, molds, and models..



“Interim Period” shall have the meaning specified in Section 6.1.

“Inventory” means the inventory used or held for use in the Business.

“Inventory Adjustment” has the meaning set forth in Section 3.2(d).

“Inventory Escrow Account” shall mean the account established by the Escrow Agent to hold the Inventory Escrow Amount.

“Inventory Escrow Amount” shall mean an aggregate amount equal to 25% of the Purchase Price of the Inventory deposited by Buyer to the Escrow Agent, into the Inventory Escrow Account in accordance with the Escrow Agreement.

“Inventory Methodology” shall mean the past procedures and practices of the Business and commercially reasonable procedures sufficient to produce a proper count of such Inventory, in all such cases as reflected in the Seller Inventory File. For all purposes of the Inventory Methodology, the prices per item and SKUs shall be fixed and remain as set forth in the Seller Inventory File, absent manifest error.

“Knowledge” shall mean, with respect to any Seller, the current actual knowledge (as opposed to constructive, deemed or imputed knowledge) of Michael Neyrey and with respect to Buyer, the actual knowledge of an officer or senior manager of Buyer. Notwithstanding anything herein to the contrary, Knowledge (a) shall not be construed to refer to the knowledge of any other employee, officer, director, shareholder or agent of a Seller or any affiliate of a Seller, (b) shall not impose upon the foregoing individual(s) any duty to investigate the matter to which the actual knowledge, or the absence thereof, pertains, and (c) shall not impose any personal liability upon such person for the inaccuracy of such representation or warranty.

“Law” shall mean any federal, state, provincial, local, foreign, international or multinational constitution, statute, law, ordinance, regulation, rule, code, Order, principle of common law, or decree enacted, promulgated, issued, enforced or entered by any Governmental Entity, or court of competent jurisdiction, or other requirement or rule of law.

“Leased Real Property” shall mean all Real Property leased by a Seller as lessee.

“Leases” shall mean all unexpired leases, subleases, licenses, concessions, options, contracts, extension letters, easements, reciprocal easements, assignments, termination agreements, subordination agreements, nondisturbance agreements, estoppel certificates and other agreements (written or oral), and any amendments or supplements to the foregoing, and recorded memoranda of any of the foregoing, pursuant to which any Seller holds any leasehold or subleasehold estates and other rights in respect of any Leased Real Property.

“Liabilities” shall mean, as to any Person, all debts, adverse Claims, liabilities, commitments, responsibilities, and obligations of any kind or nature whatsoever, direct or indirect, absolute or contingent, whether accrued or unaccrued, vested or otherwise, liquidated or unliquidated, whether known or unknown, and whether or not actually reflected, or required to be reflected, in such Person’s balance sheet or other books and records.

“Lien” shall have the meaning specified in section 101(37) of the Bankruptcy Code and shall include any pledge, option, charge, lien, license, debentures, trust deeds, hypothecation, easement, security interest, right-of-way, encroachment, mortgage, deed of trust, defect of title, restriction on transferability, restriction on use or other encumbrance, in each case whether imposed by agreement, law, equity or otherwise.

“Liquidation Profit Center” shall mean, of the Profit Centers listed in Section 1.1(b) of the Disclosure Schedules (Excluded Leases), each such Profit Center set forth on the Final Acquired Asset Schedule.

“Lot” means each group of Profit Centers constituting designated as a “Lot” on the Acquired Asset Schedule.

“Material Contracts and Leases” shall have the meaning specified in Section 4.9

“NDA” means that certain non-disclosure agreement between the Company and Buyer.

“Notices” shall have the meaning specified in Section 9.4.

“Order” shall mean any judgment, order, injunction, writ, ruling, decree, stipulation, determination, decision, verdict, or award of any Governmental Entity, but does not include determinations, rulings or decisions of the Equal Employment Opportunity Commission or other state or local civil or human rights agency of division.

“Ordinary Course of Business” shall mean that an action taken by a Person will be deemed to have been taken in the “Ordinary Course of Business” only if that action is taken in the ordinary course of business of such Person, consistent with past practices immediately prior to the Petition Date, but subject, however, to changes arising or resulting from (a) the filing or pendency of the Chapter 11 Cases and (b) the COVID-19 pandemic.

“Party” or “Parties” shall have the meaning specified in the preamble.

“Permit” shall mean permits, licenses, registrations, certificates, certificates of occupancy, accounts, approvals, consents, clearances and other authorizations issued by any Governmental Entity.

“Permitted Liens” shall mean: (a) Liens for Taxes not yet due and payable or which are being contested in good faith by appropriate proceedings; (b) statutory liens of landlords, carriers, workmen, repairmen, warehousemen, mechanics, and materialmen incurred in the Ordinary Course of Business for sums not yet due, the obligation for which is included in Assumed Liabilities; (c) applicable zoning, subdivision, building and other land use Laws and other land use restrictions that do not impair the present use of the subject Real Property; (d) liens or encumbrances that arise solely by reason of acts of Buyer or its successors and assigns or otherwise consented to in writing by Buyer (e) easements, rights of way, covenants, conditions, restrictions and other similar encumbrances on Real Property that arise in the Ordinary Course of Business, the obligation for which is included in Assumed Liabilities,; (f) non-exclusive licenses granted in

the Ordinary Course of Business; (g) liens arising under original purchase price conditional sales contracts and equipment leases with third parties entered into in the Ordinary Course of Business, the obligation for which is included in Assumed Liabilities, or (h) any Lien that will be removed or released by operation of the Sale Order or other Order of the Bankruptcy Court existing as of the Closing Date.

“Person” shall mean an individual, a partnership, a joint venture, a corporation, a business trust, a limited liability company, a trust, an unincorporated organization, a joint stock company, a labor union, an estate, a Governmental Entity or any other entity.

“Personally Identifiable Information” shall mean all personally identifiable information held by, or under the control of Sellers, or used by Sellers.

“Petition Date” shall have the meaning specified in the recitals.

“Post-Closing Covenant” shall have the meaning specified in Section 9.12.

“Acquired Asset Schedule” means the schedule attached as Exhibit A.

“Proceeding” shall mean any action, arbitration, audit, known investigation (including a notice of preliminary investigation or formal investigation), notice of violation, hearing, litigation or suit (whether civil, criminal or administrative), other than the Chapter 11 Cases, commenced, brought, conducted or heard by or before any Governmental Entity, including but not limited to any and all such actions related to restitution or remission in criminal proceedings and civil forfeiture and confiscation proceedings under the Law of any jurisdiction.

“Profit Center” means each retail location and distribution center set forth on the Acquired Asset Schedule.

“Projections” shall have the meaning specified in Section 6.15.

“Property Taxes” shall mean all Real Property Taxes, personal property Taxes, and similar ad valorem Taxes with respect to the Acquired Assets, exclusive of sales and use taxes.

“Purchase Price” shall mean the sum of the First Closing Purchase Price and the Second Closing Purchase Price.

“Real Property” shall mean any real estate, land, building, structure, improvement or other real property of any kind or nature whatsoever owned, leased or occupied by any Person, and all appurtenant and ancillary rights thereto, including easements, covenants, water rights, sewer rights and utility rights.

“Record Period” shall have the meaning specified in Section 6.9.

“Registered IP” shall have the meaning specific in Section 4.11(a).

“Representative” shall mean, with respect to any Person, such Person’s officers, directors, managers, employees, agents, representatives and financing sources (including any investment

banker, financial advisor, accountant, legal counsel, consultant, other advisor, agent, representative or expert retained by or acting on behalf of such Person or its Subsidiaries or Affiliates).

“Resolution Period” has the meaning set forth in Section 3.2(c)(i).

“Review Period” has the meaning set forth in Section 3.2(c)(i).

“Sale Hearing” shall mean as defined in the Bidding Procedures.

“Sale Motion” shall mean the motion of Sellers Docket No. 96 seeking entry of the Bidding Procedures Order and Sale Order.

“Sale Order” shall mean an Order of the Bankruptcy Court reasonably satisfactory to Buyer pursuant to, inter alia, Sections 105, 363 and 365 of the Bankruptcy Code authorizing and approving, inter alia, the sale of the Acquired Assets to Buyer on the terms and conditions set forth herein, which shall, among other things: (a) approve the assumption and assignment to Buyer of the Assumed Contracts and Assumed Leases; (b) approve of the consummation of the Transactions; (c) find that the sale by Sellers to Buyer of the Acquired Assets is free and clear of all Claims (including any and all intercompany claims between and/or among Sellers) and Liens (except Permitted Liens); and (d) find that Buyer is a “good faith” buyer within the meaning of Section 363(m) of the Bankruptcy Code and grant Buyer the protections of Section 363(m) of the Bankruptcy Code; provided that a Sale Order may include an order confirming a chapter 11 plan.

“Second Closing” shall mean the closing of the sale of the portion of the Acquired Assets and Assumed Liabilities relating to the Second Closing Lots.

“Second Closing Date” shall have the meaning specified in Section 3.1(a).

“Second Closing Lots” shall mean the Northeast Lot, Marietta Lot, and Mid-Atlantic Lot.

“Second Inventory Escrow Amount” shall mean an aggregate amount equal to \$11,492,337 deposited at the Second Closing, by Buyer to the Escrow Agent, into the Inventory Escrow Account in accordance with the Escrow Agreement.

“Second Outside Date” shall mean June 12, 2023.

“Seller” or “Sellers” shall have the meaning specified in the preamble.

“Seller Benefit Plan” shall mean any employee benefit plan (as defined in Section 3(3) of ERISA) or any deferred compensation, bonus, pension, retirement, profit sharing, savings, incentive compensation, stock purchase, stock option or other equity or equity-linked compensation, disability, death benefit, hospitalization, medical, dental, life, employment, retention, change in control, termination, severance, separation, vacation, sick leave, holiday pay, paid time off, leave of absence, fringe benefit, compensation, incentive, insurance, welfare or any similar plan, program, policy, practice, agreement or arrangement (including any funding mechanism therefor), written or oral, whether or not subject to ERISA, and whether funded or unfunded, in each case that is adopted, sponsored, maintained, entered into, contributed to, or

required to be maintained or contributed to, by any Seller for the benefit of any Employee, or pursuant to or in connection with which any Seller could have any Liabilities in respect of any Employee or beneficiary of any Employee.

“Seller Inventory File” shall mean the inventory data file dated as of May 1, 2023 and named “1.1.4.7.2-Inventory By SKU and Location WK18 05\_01\_23.zip”, a copy of which was made available to Buyer from Sellers in the Dataroom.

“Seller Material Adverse Effect” shall mean any change, effect, event, occurrence, circumstance, state of facts or development that, individually or in the aggregate (taking into account all other such changes, effects, events, occurrences, circumstances, states of facts or developments), (a) has had a material adverse effect on the ability of Sellers to consummate the Transactions, or (b) has had a material adverse effect on the Business or the Acquired Assets taken as a whole; provided, however, the term “material adverse effect” shall not include any change, effect, event, occurrence, circumstance, state of facts or development that, directly or indirectly, alone or taken together, arising out of or attributable to: (i) any change generally affecting the international, national or regional markets applicable to the Business or the Acquired Assets; (ii) any changes in, or effects arising from or relating to, national or international political or social conditions, including the engagement by the United States or any other country in hostilities or the escalation thereof, whether or not pursuant to the declaration of a national emergency or war, or the occurrence or the escalation of any military, cyber or terrorist attack upon the United States or any other country, or any of its territories, possessions, or diplomatic or consular offices or upon any military installation, asset, equipment or personnel of the United States; (iii) changes in, or effects arising from or relating to, financial, banking, or securities markets (including (A) any disruption of any of the foregoing markets, (B) any change in currency exchange rates, or (C) any decline or rise in the price of any security, commodity, contract or index); (iv) changes in Law, GAAP or official interpretations of the foregoing; (v) acts of nature, including outbreaks of illness or health emergencies (including the COVID-19 pandemic or a similar viral outbreak and business, travel, shelter-in-place laws, and other restrictions related thereto), hurricanes, storms, floods, earthquakes and other natural disasters or force majeure events; (vi) any action required to be taken by this Agreement; (vii) the filing or pendency of the Chapter 11 Cases, any order of the Bankruptcy Court or any actions or omissions of Sellers taken or not taken in order avoid a violation of such order; (viii) any objections in the Bankruptcy Court to this Agreement and the Transactions; (ix) any filing or motion made under sections 1113 or 1114 of the Bankruptcy Code; (x) the disposition of any Excluded Assets; (xi) the breach of this Agreement by Buyer; (xii) any items set forth in the original Disclosure Schedule (and not any amendments or supplements thereto); (xiii) the execution and delivery of this Agreement or the announcement thereof or consummation of the Transactions or the identity, nature or ownership of Buyer, including the impact thereof on the relationships, contractual or otherwise, of the Business or Acquired Assets with employees, customers, lessors, suppliers, vendors or other commercial partners; and (xiv) any action taken by any Seller at the express written request of Buyer; which, in the case of any of the foregoing clauses (i) through (v) does not disproportionately affect the Business or Acquired Assets relative to other companies that participate in the markets and industries applicable to the Business.

“Seller Proration Amount” shall have the meaning specified in Section 3.5.

“Statement of Objections” has the meaning set forth in Section 3.2(c)(i).

“Subsidiary” shall mean, with respect to any Person, (a) a corporation, a majority of whose capital stock with voting power, under ordinary circumstances, to elect directors is at the time, directly or indirectly, owned by such Person, by a subsidiary of such Person, or by such Person and one or more subsidiaries of such Person, (b) a partnership in which such Person or a subsidiary of such Person is, at the date of determination, a general partner of such partnership, or (c) any other Person (other than a corporation) in which such Person, a subsidiary of such Person or such Person and one or more subsidiaries of such Person, directly or indirectly, at the date of determination thereof, has (i) at least a majority ownership interest thereof or (ii) the power to elect or direct the election of a majority of the directors or other governing body of such Person.

“Successful Bidder” shall mean, if an Auction is conducted, the prevailing party with respect to the Acquired Assets or a specific subset of the Acquired Assets at the conclusion of such Auction.

“Target Inventory Amount” means with respect to (i) Mason City Lot, \$10,807,968; (ii) Memphis Lot, \$7,594,819; (iii) Northeast Lot, \$37,282,109; (iv) Marietta Lot, \$40,492,432; and (v) Mid-Atlantic Lot, \$65,985,693.

“Tax” shall mean any and all taxes, assessments, levies, duties or other governmental charge imposed by any Governmental Entity, including any income, alternative or add-on minimum, accumulated earnings, franchise, capital stock, unclaimed property or escheatment, environmental, profits, windfall profits, gross receipts, sales, use, highway use, fuel, vehicle registration, value added, transfer, registration, stamp, premium, excise, customs duties, severance, Real Property, personal property, ad valorem, occupancy, license, occupation, employment, payroll, social security, disability, unemployment, withholding, corporation, inheritance, value added, stamp duty reserve, estimated or other tax, assessment, levy, duty (including duties of customs and excise) or other governmental charge of any kind whatsoever, including any payments in lieu of taxes or other similar payments, chargeable by any Tax Authority together with all penalties, interest and additions thereto, whether disputed or not.

“Tax Authority” shall mean any taxing or other authority (whether within or outside the U.S.) competent to impose Tax.

“Tax Return” shall mean any and all returns, declarations, reports, documents, Claims for refund, or information returns, statements or filings which are supplied or required to be supplied to any Tax Authority or any other Person, including any schedule or attachment thereto, and including any amendments thereof.

“Transaction Documents” shall mean this Agreement and any agreement, instrument or other document entered into pursuant to the terms hereof.

“Transactions” shall mean the transactions contemplated by this Agreement, including the purchase and sale of the Acquired Assets as provided for in this Agreement.



“Transfer Tax” shall mean any sales, use, transfer, conveyance, documentary transfer, stamp, recording or other similar Tax imposed upon the sale, transfer or assignment of property or any interest therein or the recording thereof, and any penalty, addition to Tax or interest with respect thereto, but such term shall not include any Tax on, based upon or measured by, the net income, gains or profits from such sale, transfer or assignment of the property or any interest therein.

“Transferred Employee” shall have the meaning specified in Section 6.12.

“Undisputed Amounts” has the meaning set forth in Section 3.2(c)(ii).

“U.S. Person” shall mean any Person that is a “United States person” as defined in Section 7701(a)(30) of the Code.

“WARN Act” means the federal Worker Adjustment and Retraining Notification Act of 1988, and similar state, local and foreign laws related to plant closings, relocations, mass layoffs and employment losses.

## 1.2 **Interpretation.**

(a) Whenever the words “include,” “includes” or “including” are used in this Agreement they shall be deemed to be followed by the words “without limitation.” Where the context permits, the use of the term “or” will be equivalent to the use of the term “and/or.”

(b) Words denoting any gender shall include all genders. Where a word or phrase is defined herein, each of its other grammatical forms shall have a corresponding meaning.

(c) A reference to any Party to this Agreement or any other agreement or document shall include such Party’s successors and permitted assigns.

(d) A reference to any legislation or to any provision of any legislation shall include any modification or re-enactment thereof, any legislative provision substituted therefor and all regulations and statutory instruments issued thereunder or pursuant thereto.

(e) All references to “\$” and dollars shall be deemed to refer to United States currency.

(f) All references to any financial or accounting terms shall be defined in accordance with GAAP.

(g) The words “hereof,” “herein” and “hereunder” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement, and Section, Disclosure Schedule and exhibit references are to this Agreement unless otherwise specified. All article, section, paragraph, schedule and exhibit references used in this Agreement are to articles, sections and paragraphs of, and schedules and exhibits to, this Agreement unless otherwise specified.

(h) The meanings given to terms defined herein shall be equally applicable to both singular and plural forms of such terms.

(i) When calculating the period of time before which, within which or following which any act is to be done or step taken pursuant to this Agreement, the date that is the reference date in calculating such period shall be excluded. If the last day of such period is not a Business Day, the period in question shall end on the next succeeding Business Day. All references herein to time are references to New York City time, unless otherwise specified herein.

(j) If a word or phrase is defined, its other grammatical forms have a corresponding meaning.

(k) A reference to any agreement or document (including a reference to this Agreement) is to the agreement or document as amended or supplemented, except to the extent prohibited by this Agreement or that other agreement or document.

(l) Exhibits and Schedules to this Agreement are hereby incorporated and made a part hereof and are an integral part of this Agreement. Any capitalized terms used in any Schedule or Exhibit but not otherwise defined therein shall be defined as set forth in this Agreement.

## **ARTICLE 2**

### **ACQUIRED ASSETS AND ASSUMPTION OF LIABILITIES**

2.1 **Assets to be Acquired.** The parties acknowledge and agree that the Acquired Asset Schedule list sets forth each Designated Profit Center and each Designated Lot that the Buyer irrevocably agrees to acquire subject to the remainder of this Section 2.1 and the other terms and conditions of this Agreement.

(b) All references herein to the Acquired Assets, shall only refer to the Acquired Assets of the Acquired Profit Centers set forth on such Acquired Asset Schedule.

(c) Subject to entry of the Sale Order, and the terms and conditions of this Agreement and the Sale Order, at the First Closing and Second Closing, as applicable, Sellers shall sell, assign, transfer and deliver to Buyer, and Buyer shall purchase and acquire from Sellers all of Sellers' right, title and interest, free and clear of all Liens (except for the Permitted Liens), in each and all of the Acquired Assets. Notwithstanding anything to the contrary, Buyer shall only acquire the Acquired Assets and neither Buyer nor any Affiliate of Buyer shall acquire, and there shall be excluded from the definition of Acquired Assets, any and all Excluded Assets.

2.2 **Liabilities to be Assumed by Buyer.** Subject to the terms and conditions of this Agreement (and the Sale Order), at the First Closing, Sellers shall assign to Buyer, and Buyer shall assume from Sellers and pay when due, perform and discharge, in due course, each of the Assumed Liabilities related to the First Closing Lots. Subject to the terms and conditions of this Agreement (and the Sale Order), at the Second Closing, Sellers shall assign to Buyer, and Buyer shall assume from Sellers and pay when due, perform and discharge, in due course, each of the Assumed Liabilities related to the Second Closing Lots.



2.3 **Excluded Liabilities.** Buyer shall not and does not assume, and shall not be obligated to pay, perform, discharge or in any other manner be liable or responsible for any Excluded Liabilities.

2.4 **Receipt of Misdirected Assets; Liabilities.** If after the applicable Closing (i) Buyer or any of its Affiliates holds any Excluded Assets or Excluded Liabilities or (ii) any Seller holds any Acquired Assets or Assumed Liabilities, Buyer or the applicable Seller will promptly transfer (or cause to be transferred) such assets or assume (or cause to be assumed) such Liabilities to or from (as the case may be) the other Party. Prior to any such transfer, the Party receiving or possessing any such asset will hold it in trust for such other Party.

2.5 **Assumption and Assignment of Contracts and Leases.**

(a) Sellers shall assume and, to the extent assignable, assign the Material Contracts and Leases, related to the Acquired Assets, listed on Section 2.5(a) of the Disclosure Schedules to Buyer, effective on and as of the First Closing with respect to the Material Contracts and Leases related to the First Closing Lots and the Second Closing with respect to the Material Contracts and Lease related to the Second Closing Lots, as applicable (such Contracts, the “Assumed Contracts”, and such Leases, the “Assumed Leases”); provided, however, Buyer may at any time prior to the First Closing Date with respect to the Material Contracts and Leases related to the First Closing Lots and the Second Closing Date with respect to the Material Contracts and Lease related to the Second Closing Lots, as applicable, by written notice to Sellers, add or remove Material Contracts and Leases (other than any Material Contracts and Leases that constitute Excluded IT Contracts or Contracts that otherwise are not exclusively used by the Acquired Profit Centers) from Section 2.5(a) of the Disclosure Schedules. For the avoidance of doubt, Buyer shall have no right to unilaterally amend Section 2.5(a) of the Disclosure Schedules to add any Excluded IT Contracts or any Contract that otherwise is not exclusively used by the Acquired Profit Centers.

(b) At the applicable Closing, Sellers shall, pursuant to the Sale Order and the applicable Bill of Sale and Assignment and Assumption Agreement, sell, and assume and assign to Buyer (the consideration for which is included in the Purchase Price), all Assumed Contracts and Assumed Leases related to the First Closing Lots or Second Closing Lots, as applicable, that may be assigned by any such Seller to Buyer pursuant to sections 363 and 365 of the Bankruptcy Code, as applicable, subject to provision by Buyer of adequate assurance as may be required under section 365 of the Bankruptcy Code and payment by Buyer of the Cure Costs in accordance with Section 6.8 in respect of Assumed Contracts and Assumed Leases pursuant to and in accordance with section 365 of the Bankruptcy Code, as applicable, and the Sale Order. At the applicable Closing, Buyer shall assume, and thereafter in due course and in accordance with its respective terms (as may be amended) pay, fully satisfy, discharge and perform all of the obligations under each Assumed Contract and Assumed Lease that are Assumed Liabilities, pursuant to section 365 of the Bankruptcy Code, as applicable.

2.6 **Removal of Acquired Assets from Liquidation Profit Centers.** For a period beginning on the applicable Closing Date and continuing until July 31, 2023 (the “Removal Period”), Buyer shall remove all the tangible Acquired Assets from all the Liquidation Profit Centers. Such removal shall be done in such manner as to avoid any damage to such Liquidation

Profit Centers and shall be left in broom-clean condition; provided, that, Buyer shall not be required to remove any fixtures, shelving or similar attached items. Should Buyer fail to remove any tangible Acquired Asset as permitted by this Section 2.6, any such remaining tangible Acquired Asset shall thereafter be deemed abandoned by Buyer and shall become the sole and exclusive property of the Sellers. After the expiration of the Removal Period, Sellers shall thereafter have the right to dispose of all remaining tangible Acquired Assets at any Liquidation Profit Centers without any obligation or duty of any kind to Buyer and the incurrance of any Liability to Buyer for any such transfer or disposal of any tangible Acquired Asset. With respect to each Liquidation Profit Center, Buyer shall be responsible for all rent payable to any third-party landlord with respect to such Liquidation Profit Center from and after the applicable Closing Date and until the earlier of (i) such time as all tangible Acquired Assets have been removed from such Liquidation Profit Center and (ii) July 31, 2023 (“Applicable Rent”). Buyer shall pay the amount of such Applicable Rent to Seller for remittance to such landlord no later than (i) with respect to the Applicable Rent for the month of June, the applicable Closing Date and (ii) with respect to the Applicable Rent for the month of July, fifteen (15) days after Sellers’ payment of such Applicable Rent to such landlord.

### **ARTICLE 3 CLOSING; PURCHASE PRICE**

#### **3.1 Closing; Transfer of Possession; Certain Deliveries.**

(a) The consummation of the Transactions, including each of the First Closing and the Second Closing (collectively, the “Closings”, and each of the First Closing and Second Closing being a “Closing”) shall take place on June 5, 2023 (First Closing), and June 12, 2023 (Second Closing), or on such other date as the Parties hereto shall mutually agree. The Closings shall each be held by electronic exchange of executed documents. The Closings shall be effective at 12:00.01 a.m. Eastern Time on such date and the date of the First Closing shall be called the “First Closing Date” and the date of the Second Closing shall be called the “Second Closing Date”, and collectively with the First Closing Date, the “Closing Dates” and each a “Closing Date”.

(b) At the First Closing, Sellers shall deliver to Buyer:

(i) for each Seller, an officer’s certificate, dated as of the First Closing Date, executed by a duly authorized officer of such Seller certifying that the conditions set forth in Section 7.1(a) and Section 7.1(b) have been satisfied;

(ii) the duly executed Bill of Sale and Assignment and Assumption Agreement related to the First Closing Lots;

(iii) the duly executed Transition Services Agreement and the Information Transition Agreement;

(iv) the duly executed Flow of Funds Statement related to the First Closing Lots; and

(v) for each Seller (or if any Seller is a disregarded entity for U.S. federal income tax purposes, its regarded owner) that is a U.S. Person, a duly executed FIRPTA Affidavit from each such Seller (or, if such Seller is a disregarded entity for U.S. federal income tax purposes, its regarded owner).

(c) At the First Closing, Buyer shall deliver to Sellers:

(i) payment by wire transfer of immediately available funds to an account set forth by Sellers of an aggregate amount equal to (A) the First Closing Purchase Price, minus (B) Deposit, minus, (C) the First Inventory Escrow Amount.

(ii) an officer's certificate, dated as of the First Closing Date, executed by a duly authorized officer of Buyer certifying that the conditions set forth in Section 7.2(a) and Section 7.2(b) have been satisfied;

(iii) the duly executed Bill of Sale and Assignment and Assumption Agreement related to the First Closing Lots;

(iv) the duly executed Flow of Funds Statement related to the First Closing Lots; and

(v) the duly executed Escrow Agreement, Transition Services Agreement and the Information Transition Agreement.

(d) At the First Closing, Buyer shall deliver to the Escrow Agent:

(i) payment by wire transfer of immediately available funds of the First Inventory Escrow Amount in accordance with the Escrow Agreement.

(e) At the Second Closing, Sellers shall deliver to Buyer:

(i) for each Seller, an officer's certificate, dated as of the Second Closing Date, executed by a duly authorized officer of such Seller certifying that the conditions set forth in Section 7.3(a) and Section 7.3(b) have been satisfied;

(ii) the duly executed Bill of Sale and Assignment and Assumption Agreement related to the Second Closing Lots;

(iii) the duly executed Flow of Funds Statement related to the Second Closing Lots; and

(iv) for each Seller (or if any Seller is a disregarded entity for U.S. federal income tax purposes, its regarded owner) that is a U.S. Person, a duly executed FIRPTA Affidavit from each such Seller (or, if such Seller is a disregarded entity for U.S. federal income tax purposes, its regarded owner).

(f) At the Second Closing, Buyer shall deliver to Sellers:

(i) payment by wire transfer of immediately available funds to an account set forth by Sellers of an aggregate amount equal to (A) the Second Closing Purchase Price, minus (B) the Second Inventory Escrow Amount.

(ii) an officer's certificate, dated as of the Second Closing Date, executed by a duly authorized officer of Buyer certifying that the conditions set forth in Section 7.4(a) and Section 7.4(b) have been satisfied;

(iii) the duly executed Flow of Funds Statement related to the Second Closing Lots; and

(iv) the duly executed Bill of Sale and Assignment and Assumption Agreement related to the Second Closing Lots.

(g) At the Second Closing, Buyer shall deliver to the Escrow Agent:

(i) payment by wire transfer of immediately available funds of the Second Inventory Escrow Amount in accordance with the Escrow Agreement.

### 3.2 Consideration.

(a) Purchase Price.

(i) The aggregate consideration for the Acquired Assets constituting the First Closing Lots shall be (i) (A) \$4,928,407 (as may be adjusted pursuant to Section 3.2, the "First Closing Purchase Price"), plus (B) Seller Proration Amount, if any, minus (C) the Buyer Proration Amount, if any, minus, (D) the Downward Estimated Closing Adjustment; and (ii) Buyer's assumption of the Assumed Liabilities.

(ii) The aggregate consideration for the Acquired Assets constituting the Second Closing Lots shall be (i) (A) \$45,969,353 (as may be adjusted pursuant to Section 3.2, the "Second Closing Purchase Price"), plus (B) Seller Proration Amount, if any, minus (C) the Buyer Proration Amount, if any, minus, (D) the Downward Estimated Closing Adjustment; and (ii) Buyer's assumption of the Assumed Liabilities.

(b) Inventory Adjustment.

(i) The Seller shall deliver to Buyer, at least three (3) Business Days prior to each Closing Date, a statement of the Seller certifying in reasonable detail the Company's good faith estimate of the Closing Inventory Amount for the Acquired Assets related to the First Closing Lots or Second Closing Lots, as applicable (the "Estimated Closing Inventory Amount").

(ii) Within 30 days after the applicable Closing Date, Buyer shall prepare and deliver to Seller a statement setting forth its calculation of Closing Inventory Amount, related to the First Closing Lots or Second Closing Lots, as applicable, based upon and consistent with the Inventory count taken pursuant to

Section 3.2(b)(i), which statement shall include the type of inventory, the amount of such inventory, the estimated market price and basis, as appropriate, assumed for such inventory (the “Closing Inventory Amount Statement”). Each Closing Inventory Amount Statement (and the individual elements thereof, as applicable) shall be determined in accordance with the Inventory Methodology.

(c) Examination and Review.

(i) Examination and Objections; Initial Release. After receipt of the applicable Closing Inventory Amount Statement, Sellers shall have 30 days (the “Review Period”) to review such Closing Inventory Amount Statement. On or prior to the last day of the Review Period, Seller may object to such Closing Inventory Amount Statement by delivering to Buyer a written statement (the “Statement of Objections”) setting forth Sellers’ objections in reasonable detail, indicating each disputed item or amount and the basis for Sellers’ disagreement therewith, together with a proposed Shortfall Amount (“Initial Shortfall Amount”) calculated as if each such disagreement was determined in favor of Buyer. If Sellers fail to deliver the Statement of Objections before the expiration of the Review Period, such Closing Inventory Amount Statement and the related Inventory Adjustment, as the case may be, reflected in such Closing Inventory Amount Statement shall be deemed to have been accepted by Sellers. If Sellers deliver the Statement of Objections before the expiration of the Review Period, Buyer and Sellers (i) shall, within two (2) Business Days following the delivery of the Statement of Objections, provide joint written instruction to the Escrow Agent instructing the Escrow Agent to pay to Sellers an amount equal to the sum of (A) the First Inventory Escrow Amount or Second Inventory Amount, as applicable, minus (B) the Initial Shortfall Amount and (ii) shall negotiate in good faith to resolve such objections within 30 days after the delivery of the Statement of Objections (the “Resolution Period”), and, if the same are so resolved within the Resolution Period, the Inventory Adjustment and the Closing Inventory Amount Statement with such changes as may have been previously agreed in writing by Buyer and Sellers, shall be final and binding.

(ii) Resolution of Disputes. If Sellers and Buyer fail to reach an agreement with respect to all of the matters set forth in the Statement of Objections before expiration of the Resolution Period, then any amounts remaining in dispute (“Disputed Amounts” and any amounts not so disputed, the “Undisputed Amounts”) shall be promptly (but in no event later than 10 days following the expiration of the Resolution Period) submitted for resolution to the office of EisnerAmper LLP or, if EisnerAmper LLP is unable to serve, Buyer and Sellers shall promptly (but in no event later than 10 days following the expiration of the Resolution Period) appoint by mutual agreement the office of an impartial nationally recognized firm of independent certified public accountants other than Sellers’ Accountants or Buyer’s Accountants (the “Independent Accountants”) who, acting as experts and not arbitrators, shall resolve the Disputed Amounts only and make any adjustments to the Inventory Adjustment, as the case may be, and the Closing Inventory Amount Statement; provided, however, that if Buyer and Sellers

are unable to agree upon the Independent Accounts prior to the expiration of such 10 day period, on such 10<sup>th</sup> day, each shall engage an impartial nationally recognized firm of independent certified public accountants and each Party's designated accountant shall agree upon a third firm meeting such criteria, which such firm shall be designated the Independent Accountants. The Parties hereto agree that all adjustments shall be made without regard to materiality. The Independent Accountants shall only decide the specific items under dispute by the parties and their decision for each Disputed Amount must be within the range of values assigned to each such item in the applicable Closing Inventory Amount Statement and the Statement of Objections, respectively.

(iii) Fees of the Independent Accountants. The fees and expenses of the Independent Accountant shall be paid by Sellers, on the one hand, and by Buyer, on the other hand, based upon the percentage that the amount actually contested but not awarded to Sellers or Buyer, respectively, bears to the aggregate amount actually contested by Sellers and Buyer. If Sellers shall be required to pay any such fees or expenses, such fees and/or expenses shall be paid solely out of the Inventory Escrow Amount.

(iv) Determination by Independent Accountants. The Independent Accountants shall make a determination as soon as practicable within 30 days (or such other time as the parties hereto shall agree in writing) after their engagement, and their resolution of the Disputed Amounts and their adjustments to the applicable Closing Inventory Amount Statement and/or the Inventory Adjustment shall be conclusive and binding upon the parties hereto.

(d) Payments of Inventory Adjustment. The inventory adjustment shall be an amount equal to the product of (i) the sum of (A) the Closing Inventory Amount (as the Closing Inventory Amount is finally determined pursuant to this Section 3.2) minus (B) the Estimated Closing Inventory Amount multiplied by (ii) the Buyer Inventory Valuation Percentage (the "Inventory Adjustment"). If the Inventory Adjustment is a positive number, there shall be no Inventory Adjustment. If the Inventory Adjustment is a negative number (such difference, the "Shortfall Amount"), then Buyer and Seller shall, no later than two (2) Business Days after such final determination, instruct the Escrow Agent to pay to Buyer, out of the balance of the Inventory Escrow Account, an amount equal to such finally determined Shortfall Amount less any amounts distributed pursuant to Section 3.2(c)(i) (and such Shortfall Amount shall be paid solely out of the balance of the Inventory Escrow Account, whether or not such Shortfall Amount is greater than the Inventory Escrow Amount). In the event that the unpaid portion of the Shortfall Amount is less than the remaining First Inventory Escrow Amount or Second Inventory Escrow Amount, as applicable, Buyer and Seller shall, within two (2) Business Days after the final determination, instruct the Escrow Agent to distribute from the balance of the Inventory Escrow Account an amount that is equal to the First Inventory Escrow Amount or Second Inventory Escrow Amount, as applicable, minus the Shortfall Amount to Seller. For the avoidance of doubt, the Inventory Escrow Amount shall provide the sole and exclusive source of funding to Buyer for any amount payable to Buyer pursuant to this Section 3.2.



3.3 **Deposit.**

(a) Upon the execution of this Agreement, Buyer has deposited an aggregate amount equal to \$960,000.00 in cash into the Deposit Escrow Account (the “Deposit”). The Deposit shall be released and delivered by the Escrow Agent to either Buyer or Sellers, as applicable, as follows, in each case in accordance with the Escrow Agreement:

(i) if the First Closing occurs, the Deposit shall be released to the Sellers and applied against the First Closing Purchase Price;

(ii) if this Agreement is terminated by Sellers prior to the First Closing pursuant to Section 8.1(f), the Deposit shall be released to Sellers within five (5) Business Days after such termination; or

(iii) if this Agreement is terminated for any reason prior to the First Closing (other than a termination pursuant to Section 8.1(f)) shall be returned to Buyer within five (5) Business Days after such termination.

3.4 **Allocation of Purchase Price.** (a) The sum of the Purchase Price and the amount of the Assumed Liabilities (to the extent properly taken into account under the Code) shall be allocated among Sellers and (b) the amount allocated to the Acquired Assets sold by each such Seller shall be further allocated among such Acquired Assets in accordance with Section 1060 of the Code and the Treasury Regulations promulgated thereunder (the “Allocation”).

3.5 **Prorations.** The following items shall be prorated between Sellers and Buyer as of the First Closing Date with respect to items related to the First Closing Lots and the Second Closing Date with respect to items related to the Second Closing Lots, as applicable: (a) applicable real property taxes and personal property taxes (other than Transfer Taxes), (b) utilities, (c) lease payments under any Leases that are Assumed Leases, and (d) any prepaid expenses of Sellers relating to any of the Assumed Contracts or Assumed Leases. Unless otherwise stated herein, all prorations shall be on an accrual basis in accordance with GAAP, and based on the actual number of days in each month. Sellers shall be responsible for amounts relating to the period prior to the applicable Closing Date, and Buyer shall be responsible for amounts relating from and after the applicable Closing Date. Property Taxes on Acquired Assets will be prorated using applicable property tax rates if known, and if not known, applicable property tax rates from the last known period shall be utilized but subject to later adjustments for actual property tax rates. The net amount of all prorations owed to Buyer and Sellers under this Section 3.5 shall be referred to as the “Buyer Proration Amount” if owed to Buyer or the “Seller Proration Amount” if owed to Sellers. To the extent Seller pays any Buyer Proration Amount, Buyer shall promptly reimburse Seller for such payment following Seller’s written request. To the extent Buyer pays any Seller Proration Amount, Seller shall promptly reimburse Buyer for such payment following Buyer’s written request.

## ARTICLE 4 REPRESENTATIONS AND WARRANTIES OF SELLERS

Except as set forth in the Disclosure Schedules delivered by the Sellers to the Buyer on the Effective Date, the Sellers hereby represent and warrant to Buyer, as of the Effective Date, as follows:

4.1 **Organization.** Each Seller is duly organized, validly existing and in good standing under the Laws of the jurisdiction of its organization and has, subject to the necessary authority from the Bankruptcy Court, all requisite limited liability company or corporate power, as applicable, and authority to own and hold its assets, rights and properties and to conduct its Business as now owned, held and conducted in its jurisdiction of organization and in the other jurisdictions in which it is required to register or qualify to do business, except where the failure to be so organized, existing or in good standing or have such power and authority would not reasonably be expected to have a Seller Material Adverse Effect.

4.2 **Authorization of Transaction.** Subject to the Bankruptcy Court's entry of the Sale Order, each Seller has full power and authority (including full limited liability company or corporate power, as applicable, and authority) to execute and deliver this Agreement and all other agreements contemplated hereby to which it is a party and to perform its obligations hereunder and thereunder. The execution, delivery, and performance of this Agreement and all other agreements contemplated hereby to which each Seller is a party have been duly authorized by such Seller. Upon due execution hereof by each Seller, this Agreement (assuming due authorization and delivery by Buyer) shall constitute, subject to the Bankruptcy Court's entry of the Sale Order, the valid and legally binding obligation of such Seller, enforceable against such Seller in accordance with its terms and conditions, subject to applicable bankruptcy, insolvency, moratorium, or other similar laws relating to creditors' rights and general principles of equity.

4.3 **Governmental Consents.** Other than as required by, or pursuant to, the Bankruptcy Code, the Bidding Procedures Order or the Sale Order, no Seller is required to give any notice to, make any filing with, or obtain any authorization, consent or approval of any Governmental Entity in order for the Parties to consummate the transactions contemplated by this Agreement or any Transaction Document, except where the failure to give notice, file or obtain such authorization, consent or approval would not, individually or in the aggregate, reasonably be expected to have a Seller Material Adverse Effect or prevent or materially impair or delay any Seller's ability to consummate the transactions contemplated hereby or perform its obligations hereunder on a timely basis.

4.4 **No Conflicts.** Except for consents set forth on Section 4.4 of the Disclosure Schedules, and assuming the Sale Order has been entered by the Bankruptcy Court and subject to requisite Bankruptcy Court approvals, the execution, delivery and performance by each Seller of any Transaction Document to which such Seller is (or will become at the applicable Closing) a party, and the consummation of the Transactions, does not and will not (a) conflict with or result in any breach of any provision of its certificate of incorporation or bylaws or comparable governing documents, (b) conflict with or result in the breach of the terms, conditions or provisions of or constitute a default (or an event which with notice or lapse of time or both would become a default)



under, or give rise to any right of termination, acceleration or cancellation of any right or obligation or to a loss of any benefit under any provision of any Material Contracts and Leases set forth on Section 2.5(a) of the Disclosure Schedules, or (c) result in a violation of any Law or Order applicable to it., except, in the case of clauses (b) and/or (c), as would not, individually or in the aggregate, be, or reasonably be expected to have a Seller Material Adverse Effect.

4.5 **Acquired Assets.** Upon the terms and subject to the conditions contained in this Agreement and subject to requisite Bankruptcy Court approvals and the terms of the Sale Order, at the applicable Closing, subject to any Permitted Liens, the Sellers will have good and valid title to, or the right to use, all tangible Acquired Assets. Pursuant, and subject, to the Sale Order, Sellers shall convey such title to or rights to use, all of the tangible Acquired Assets, free and clear of all Liens (other than Permitted Liens).

4.6 **Litigation; Orders.** Except for the Chapter 11 Cases and any adversary proceedings or contested motions commenced in connection therewith, there is no Claim, Proceeding or Order pending, outstanding or, to any Sellers' Knowledge, threatened against any Seller that seeks to restrain or prohibit or otherwise challenge the consummation, legality or validity of the transactions contemplated hereby.

4.7 **Employment Matters.**

(a) To Sellers' Knowledge, no Employee is covered by, and no Seller is bound by, a collective bargaining or other labor-related agreement with any union or employee organization. No Seller is a party to, or otherwise bound by, any Order, consent decree with, or citation by, any Governmental Entity relating to employees or employment practices

(b) To Sellers' Knowledge, and except as would not reasonably be expected to have a Seller Material Adverse Effect, Sellers are in compliance in all material respects with all applicable laws and contracts relating to employment.

(c) The representations and warranties set forth in this Section 4.7 are the Sellers' sole and exclusive representations and warranties regarding employment matters.

4.8 **Compliance with Laws; Permits.** To Sellers' Knowledge, Sellers are in compliance with all Laws applicable to the Business or where the failure to be in compliance would not be reasonably expected to have a Seller Material Adverse Effect. Sellers have not received any written notice of or been charged with the violation of any Laws, except where such violation would not be reasonably expected to have a Seller Material Adverse Effect. Sellers have all Permits which are required for the operation of the Business as presently conducted, except where such failure to have Permit would not reasonably be expected to have a Seller Material Adverse Effect. Sellers are not in default or violation (and no event has occurred which, with notice or the lapse of time or both, would constitute a default or violation) of any term, condition or provision of any Permit to which they are parties, except where such default or violation would not be reasonably expected to have a Seller Material Adverse Effect.

4.9 **Contracts and Leases.** Section 4.9 of the Disclosure Schedules sets forth a true and complete list of all executory Contracts and unexpired Leases of each Profit Center, as of the

Effective Date that, to the Knowledge of Sellers, are material to the Business (the “Material Contracts and Leases”). Sellers have delivered to Buyer true and complete copies of all such Leases in the possession of Sellers which constitute Assumed Leases.

4.10 **Real Property.** No Seller owns any Real Property.

4.11 **Intellectual Property.**

(a) Section 4.11(a) of the Disclosure Schedules sets forth a true, correct and complete list of all Intellectual Property used in connection with the operations of the Profit Centers, owned by a Seller, that is, as of the Effective Date, issued, registered, or subject to an application for registration (the “Registered IP”).

(b) Sellers own, or have the right to use, all Registered IP free and clear of all Liens (other than Permitted Liens).

(c) To Sellers’ Knowledge, the operation of the Business does not infringe, misappropriate or otherwise violate any Intellectual Property of any other Person except as would not, individually or in the aggregate, be, or reasonably be expected to be, a Seller Material Adverse Effect. To Sellers’ Knowledge, no Person is infringing, misappropriating or otherwise violating the Registered IP or other Intellectual Property owned by Sellers.

4.12 **Brokers’ Fees and Commissions.** Except as set forth on Section 4.12 of the Disclosure Schedules, no agent, broker, Person or firm acting on behalf of any Seller or under any Seller’s authority is or will be entitled to any advisory, commission or broker’s or finder’s fee or commission from any of the parties hereto in connection with any of the Transactions.

## ARTICLE 5 REPRESENTATIONS AND WARRANTIES OF BUYER

Except as set forth on the Disclosures Schedules delivered by the Buyer to the Sellers, Buyer hereby represents and warrants to Sellers, as of the Effective Date, as follows:

5.1 **Organization.** Buyer is duly organized, validly existing and in good standing under the Laws of the jurisdiction of its organization and in the other jurisdictions in which it is required to register or qualify to do business.

5.2 **Due Authorization, Execution and Delivery; Enforceability.** Buyer has all requisite corporate power and authority to execute and deliver this Agreement and the other Transaction Documents to which it is (or will become at the applicable Closing) a party and to perform its obligations hereunder and thereunder. The execution, delivery and performance by Buyer of this Agreement and the other Transaction Documents to which it is (or will become at the applicable Closing) a party and the consummation of the Transactions have been duly and validly authorized by all requisite corporate action on the part of Buyer and no other corporate action on the part of Buyer is necessary to authorize this Agreement and such other Transaction Documents and to consummate the Transactions (subject, in the case of the obligation to consummate the Transactions, to the entry of the Sale Order). This Agreement and the other

Transaction Documents to which Buyer is (or will become at the applicable Closing) party have been (or will be) duly and validly executed and delivered by Buyer and (assuming the due authorization, execution and delivery by all parties hereto and thereto, other than Buyer) constitute (or will constitute) valid and binding obligations of Buyer enforceable against Buyer in accordance with their terms (subject to the entry of the Sale Order), in each case except as enforceability may be limited by applicable bankruptcy, insolvency or similar Laws affecting the enforcement of creditors' rights generally or by equitable principles relating to enforceability.

5.3 **Governmental Approvals.** No notice to, consent, approval, Permit or authorization of or designation, declaration or filing with any Governmental Entity is required by Buyer with respect to Buyer's execution and delivery of any Transaction Document to which it is (or will become at the applicable Closing) a party or the consummation of the Transactions, except (a) the Sale Order having been entered by the Bankruptcy Court and (b) any consent, approval or authorization of or designation, declaration or filing with any Governmental Entity the failure of which to be made or obtained would not, individually or in the aggregate, be reasonably expected to result in a Buyer Material Adverse Effect.

5.4 **No Conflicts.** The execution, delivery and performance by Buyer of any Transaction Document to which Buyer is (or will become at the applicable Closing) a party and the consummation of the Transactions, does not and will not (a) conflict with or result in any breach of any provision of its certificate of incorporation or bylaws or comparable governing documents, (b) conflict with or result in the breach of the terms, conditions or provisions of or constitute a default (or an event which with notice or lapse of time or both would become a default) under, or give rise to any right of termination, acceleration or cancellation under, any material Contract of Buyer, or (c) result in a violation of any Law or Order applicable to it, except, in the case of clauses (b) and (c), as would not, individually or in the aggregate, result in a Buyer Material Adverse Effect.

5.5 **Brokers' Fees and Commissions.** Except as set forth on Section 5.5 of the Disclosure Schedules, no agent, broker, Person or firm acting on behalf of Buyer or under Buyer's authority is or will be entitled to any advisory, commission or broker's or finder's fee or commission from any of the parties hereto in connection with any of the Transactions.

5.6 **Sufficiency of Funds.** Buyer has as of the date hereof and will have at the Closing sufficient funds in an aggregate amount necessary to pay the Purchase Price, to pay, perform and discharge the Assumed Liabilities as they become due in accordance with their terms and to consummate all of the other transactions contemplated by this Agreement, including the payment of all fees, expenses and other amounts required to be paid by Buyer in connection with the transactions contemplated by this Agreement. Buyer is and shall be capable of satisfying the conditions contained in sections 365(b)(1)(C) and 365(f) of the Bankruptcy Code with respect to the Assumed Contracts and the related Assumed Liabilities.

5.7 **Solvency.** Immediately after giving effect to the transactions contemplated hereby, Buyer shall be solvent and shall: (a) be able to pay its debts as they become due; (b) own property that has a fair saleable value greater than the amounts required to pay its debts (including a reasonable estimate of the amount of all contingent liabilities); and (c) have adequate capital to

carry on its business. No transfer of property is being made and no obligation is being incurred in connection with the transactions contemplated hereby with the intent to hinder, delay or defraud either present or future creditors of Buyer or any Seller. In connection with the transactions contemplated hereby, Buyer has not incurred, nor plans to incur, debts beyond its ability to pay as they become absolute and matured.

5.8 **Legal Proceedings.** There are no actions, suits, claims, investigations or other legal proceedings pending or, to Buyer's knowledge, threatened against or by Buyer or any Affiliate of Buyer that challenge or seek to prevent, enjoin or otherwise delay the transactions contemplated by this Agreement.

5.9 **Adequate Assurances Regarding Executory Contracts.** Buyer is and will be capable of satisfying the conditions contained in section 365 of the Bankruptcy Code with respect to the Assumed Contracts and Assumed Leases.

5.10 **Exclusive Representations and Warranties.** Except for the representations and warranties contained in this Article 5 (as modified by the Disclosure Schedules), none of Buyer, its Affiliates, nor any of their respective Representatives, makes or has made any other representation or warranty on behalf of Buyer. Except for the representations and warranties contained in this Article 5 (as modified by the Disclosure Schedules), Buyer disclaims all liability and responsibility for any representation, warranty, projection, forecast, statement, or information made, communicated, or furnished (orally or in writing) to Sellers or their Representatives (including any opinion, information, projection, or advice that may have been or may be provided to Sellers by any Representative of Buyer or any of their respective Affiliates). The disclosure of any matter or item in any schedule hereto will not be deemed to constitute an acknowledgment that any such matter is required to be disclosed or is material or that such matter would result in a Buyer Material Adverse Effect.

## ARTICLE 6 COVENANTS OF THE PARTIES

6.1 **Conduct of Business Pending the Closing.** During the period from the date of this Agreement and continuing until the earlier of (i) the termination of this Agreement in accordance with its terms, and (ii) the applicable Closing (such period of time, the "Interim Period"), except as may be required by Order of the Bankruptcy Court (provided that Sellers have not directly or indirectly petitioned, sought, requested or moved for such order of the Bankruptcy Court or authorized, supported or directed any other Person to petition, seek, request or move for such Order of the Bankruptcy Court) and applicable Law, Sellers shall carry on the Business in the Ordinary Course of Business, except to the extent otherwise agreed in writing by the Buyer (such consent not to be unreasonably withheld). Notwithstanding the foregoing, nothing contained in this Agreement is intended to give Buyer or its Affiliates, directly or indirectly, the right to control or direct the business of Sellers prior to the applicable Closing.

6.2 **Access.** Subject to applicable Law, during the Interim Period, Sellers shall give Buyer and its Representatives reasonable access during normal business hours to the offices, properties, officers, employees, accountants, auditors, counsel and other representatives, data, books and records of Sellers to the extent relating to the Acquired Assets, as Buyer reasonably

deems necessary in connection with effectuating the transactions contemplated by this Agreement. Buyer agrees that any on-site inspections of any of the Acquired Assets, shall be conducted in the presence of Sellers or their Representatives. All inspections shall be conducted so as not to interfere unreasonably with the use of any of the Acquired Assets by Sellers, or operation of the Business, and shall not violate any applicable Law or confidentiality obligations of any Seller. Notwithstanding the foregoing, Buyer and its Representatives shall not be entitled to any records or information pursuant to this Section 6.2, or otherwise, that is subject to legal privilege or that would or could trigger a breach or violation of any obligations under any confidentiality or privacy provision or privacy rule, to which any Seller is subject.

6.3 **Public Announcements.** Buyer and Sellers will consult with each other before issuing, and provide each other the opportunity to review and comment upon, any press release or public announcement of this Agreement and the Transactions, but neither Buyer nor Sellers shall issue any press release without the prior written approval of the other Party, in each case except as may be required by Law, court process (including the filing of this Agreement with the Bankruptcy Court as an exhibit to the Sale Motion) or by obligations pursuant to any listing agreement with any national securities exchange, in which case the non-disclosing party will have the right to review and comment on such release, announcement or communication prior to publication. Buyer and Sellers shall cause their respective Affiliates and Representatives to comply with this Section 6.3.

6.4 **Tax Matters.**

(a) All Transfer Taxes arising out of the transfer of the Acquired Assets pursuant to this Agreement shall be borne by Buyer. Buyer shall timely prepare and file any Tax Returns relating to such Transfer Taxes, including any Claim for exemption or exclusion from the application or imposition of any Transfer Taxes. Buyer shall file all necessary documentation and returns with respect to such Transfer Taxes when due, and shall promptly, following the filing thereof, furnish a copy of such return or other filing and a copy of a receipt showing payment of any such Transfer Tax to the other Parties hereto. Buyer shall pay all such Transfer Taxes when due. Buyer shall provide Seller duly completed and signed resale certificates with respect to all Inventory included in the Acquired Assets transferred to Buyer using forms promulgated by each state where such Inventory is located at the applicable Closing.

(b) Each of Buyer, on the one hand, and Sellers, on the other hand, shall cooperate fully, as and to the extent reasonably requested, in connection with the preparation and filing of Tax Returns and any audit, litigation or other proceeding with respect to Taxes and shall furnish or cause to be furnished to the other, upon request, as promptly as practicable, such information and assistance relating to the Acquired Assets and the Business as is reasonably necessary for filing of all Tax Returns, including any Claim for exemption or exclusion from the application or imposition of any Taxes, the preparation for any audit by any Tax Authority and the prosecution or defense of any Proceeding relating to any Tax Return.

6.5 **Reasonable Best Efforts.**

(a) Subject to the terms and conditions of this Agreement, each Party shall use its reasonable best efforts to take, or cause to be taken, all actions, and to do, or cause to be done,

and to assist and cooperate with the other Parties in doing, all things necessary, proper or advisable under applicable Law to consummate and make effective the Transactions. Without limiting the generality of the foregoing, the Parties will use their respective reasonable best efforts to (i) take all actions necessary to transfer the Acquired Assets, (ii) take all actions necessary to cause all conditions set forth in Article 7 to be satisfied as soon as practicable, (iii) lift or rescind any existing Order preventing, prohibiting or delaying the consummation of the Transactions, (iv) effect all necessary registration, applications, notices and other filings required by applicable Law, including, as applicable to Sellers, under the Bankruptcy Code, and (v) execute and deliver any additional instruments necessary to fully carry out the purposes of this Agreement. Buyer shall not and shall cause its Affiliates and Representatives not to, take any action that would reasonably be expected to prevent or materially delay the approval of any Governmental Entity of any of the filings referred to in this Section 6.5(a). The “reasonable best efforts” of the Sellers or Buyer will not, except as expressly required hereunder, require the Sellers, Buyer or any of their respective Affiliates or Representatives to expend any money, to remedy any breach of any representation or warranty, to commence any Claim, to waive or surrender any right, to modify any Contract or to waive or forego any right, remedy or condition hereunder.

(b) To the extent Buyer comes into the possession of any Personally Identifiable Information, Buyer shall immediately deliver such information to Sellers and destroy and/or delete all copies of such information and provide Sellers with evidence of such destruction.

6.6 **Further Assurances.** From and after the Closings, the Parties agree to, at the requesting Party’s sole cost and expense, (a) furnish upon request to each other such further information, (b) execute, acknowledge and deliver to each other such other documents, and (c) do such other acts and things, all as the other Party may reasonably request for the purpose of carrying out the intent of this Agreement and the Transaction Documents; provided that nothing in this Section 6.6 or this Agreement shall prohibit any Seller from ceasing operations or winding up their affairs following the Closings.

6.7 **Bankruptcy Court Matters.**

(a) Buyer and Sellers acknowledge that this Agreement and the Transactions contemplated hereby are subject to the Bidding Procedures and Bidding Procedures Order, and approval by the Bankruptcy Court and, as applicable, entry of the Sale Order. In the event of any discrepancy between this Agreement and the Bidding Procedures Order and the Sale Order, the Bidding Procedures Order and Sale Order shall govern.

(b) In the event of any discrepancy or conflict between the Bidding Procedures Order and the Sale Order, the Sale Order will govern.

(c) Buyer and Sellers shall use their reasonable best efforts to have the Bankruptcy Court hold the Sale Hearing and enter the Sale Order as promptly as practicable.

(d) From and after the date hereof, Sellers shall not take any action that is intended to result in, or fail to take any action the intent of which failure to act would result in, the reversal, voiding, modification or staying of the Bidding Procedures Order or, if Buyer is a Successful Bidder at the Auction, the Sale Order. Buyer has not colluded in connection with its



offer or negotiation of this Agreement. From and after the date hereof, Buyer shall not take any action that is intended to result in, or fail to take any action the intent of which failure to act would result in, the reversal, voiding, modification or staying of the Bidding Procedures Order, or if Buyer is a Successful Bidder at the Auction, the Sale Order or consummation of the transactions contemplated hereby.

(e) If an Auction is conducted, and Buyer is not a Successful Bidder for the Acquired Assets, Buyer shall, in accordance with and subject to the Bidding Procedures, be required to serve as the back-up bidder if Buyer is the next highest or otherwise best bidder for the Acquired Assets at the Auction (the party that is the next highest or otherwise best bidder at the Auction after such Successful Bidder, the “Back-Up Bidder”) and, if Buyer is the Back-Up Bidder, Buyer shall, notwithstanding Section 8.1(b)(ii) and Section 8.1(d), be required to keep its bid to consummate the Transactions on the terms and conditions set forth in this Agreement (as the same may be improved upon by Buyer in the Auction) open and irrevocable until forty-five (45) days after the conclusion of the Auction or this Agreement is otherwise terminated pursuant to Article 8. Following the Auction, if a Successful Bidder fails to consummate the applicable Alternative Transaction as a result of a breach or failure to perform on the part of such Successful Bidder, then Buyer, if Buyer is the Back-Up Bidder, will be deemed to have the new prevailing bid, and Sellers may seek authority to consummate the Transactions on the terms and conditions set forth in this Agreement (as the same may be improved upon by Buyer in the Auction) with the Back-Up Bidder.

6.8 **Cure Costs**. Sellers shall sell, transfer and assign, all Assumed Contracts and Assumed Leases to Buyer, and Buyer shall purchase and assume all Assumed Contracts and Assumed Leases from Sellers, as of the applicable Closing Date pursuant to sections 363 and 365 of the Bankruptcy Code and the Sale Order. In connection with debts incurred or the assignment and assumption of the Assumed Contracts and Assumed Leases, Buyer shall cure any monetary defaults of the debts incurred or under the Assumed Contracts and Assumed Leases by payment of any Cure Costs as determined in accordance with the Bidding Procedures Order and Sale Order. Seller shall reimburse Buyer for Excess Cure Costs within forty-five (45) days after the Second Closing. Buyer shall be responsible for demonstrating and establishing adequate assurance of future performance before the Bankruptcy Court with respect to the Assumed Contracts and Assumed Leases.

6.9 **Preservation of Books and Records; Cooperation**. For a period of the later of (a) a period consistent with Buyer’s records retention policy in effect from time to time, (b) the retention period required by applicable Law, (c) the conclusion of all proceedings relating to the Chapter 11 Cases, or (d) a period of three (3) years after the Second Closing Date (such period, the “Record Period”), Buyer shall provide to Sellers and their respective Representatives (after reasonable notice and during normal business hours and without undue interference to the business operations of Buyer) reasonable access to, including the right to make copies of, all books and records included in and otherwise related to the Acquired Assets and shall preserve such books and records until the end of the Record Period. Such access shall include access to any information in electronic form to the extent reasonably available. Buyer acknowledges that Sellers have the right to retain originals or copies of all of books and records included in or related to the Acquired Assets for periods prior to the applicable Closing. Without limiting the generality of the foregoing,

from and after the Closings, Buyer will provide Sellers with reasonable assistance, support and cooperation with Sellers' wind-down and related activities.

6.10 **Notification of Certain Matters.** To the extent permitted by applicable Law, Sellers and Buyer will give prompt written notice to the other Parties of (a) the existence of any fact or circumstance, or the occurrence of any event, of which it has Knowledge that would reasonably be likely to cause a condition to a Party's obligations to consummate the Transactions set forth in Article 7 not to be satisfied as of any date, or (b) the receipt of any notice or other communication from any Governmental Entity in connection with the Transactions; provided, however, that the delivery of any such notice pursuant to this Section 6.10 shall not be deemed to amend or supplement this Agreement and the failure to deliver any such notice shall not constitute a waiver of any right or condition to the consummation of the Transactions by any Party.

6.11 **Confidentiality.**

(a) From and after the Closings, Sellers shall keep confidential all non-public information regarding the Business and the Acquired Assets, except for (i) such public disclosure as Sellers and their counsel may reasonably determine to be required under any applicable Law, regulation or Order, (ii) to the extent disclosure is necessary to assert any right or defend any claim arising under this Agreement or any other Transaction Document, and (iii) disclosure to another Seller or to the Representatives (including any prospective or actual financing sources, whether debt or equity) and Affiliates of the Sellers as long as such parties agree to be bound by confidentiality obligations no less protective than those set forth in this Section 6.11(a).

(b) The Parties hereby acknowledge and agree that the NDA is enforceable in accordance with its terms.

6.12 **Employees.** Buyer shall make reasonable best efforts to offer employment to all of the Employees as defined in Section 1.1 above, subject to the terms set forth below. At least one (1) Business Day prior to each Closing Date, Buyer shall provide Sellers a list of any Employees that Buyer would like to make an offer of employment. Each Employee who accepts such offer shall be deemed a "Transferred Employee". Any such offer of employment will be effective as of the applicable Closing Date and contingent upon the respective Closing, and a satisfactory background and drug test, and with respect to each of the Transferred Employees who is then employed by Sellers, Buyer shall make reasonable best efforts to keep such employment at the same location, and provide the Transferred Employees, in the aggregate, with compensation and benefit terms that are consistent with Buyer's compensation and benefit terms immediately prior to such Closing. With respect to any employee benefit plan maintained by Buyer or an Affiliate of Buyer for the benefit of any Transferred Employee, effective as of the applicable Closing, Buyer shall, or shall cause its Affiliate to, recognize all service of the Transferred Employees with Seller, except for 401(k), profit sharing, and similar benefits; provided, however, such service shall not be recognized to the extent that (x) such recognition would result in a duplication of benefits or (y) such service was not recognized under the corresponding Seller Benefit Plan. To the extent permitted by Law, Sellers shall deliver a notice, which, at the option of Buyer, may be a joint notice by Buyer and Sellers, to each of the Transferred Employees in a form reasonably satisfactory to Buyer (i) informing such Transferred Employees about the sale of



the Acquired Assets to Buyer, and (ii) terminating their employment with Sellers. Buyer shall not be responsible for, and shall have no obligation to pay out to Transferred Employees, all unused vacation and other time and benefits accrued prior to the applicable Closing. For the avoidance of doubt, Sellers shall be responsible for all Liabilities (if any) with respect to compensation and benefits accrued prior to the applicable Closing. Sellers shall permit Buyer to concurrently send a notice to each of the Transferred Employees in a form reasonably satisfactory to Sellers describing their offer of employment by Buyer, if any, and providing contact information for any questions.

6.13 **Bulk Transfer Laws.** The Parties intend that pursuant to Section 363(f) of the Bankruptcy Code, the transfer of the Transferred Assets shall be free and clear of any security interests in the Transferred Assets, including any Liens or claims arising out of the bulk transfer Laws, and the Parties shall take such steps as may be reasonably necessary or appropriate to so provide in the Sale Order. In furtherance of the foregoing, each Party hereby waives, to the fullest extent permitted by applicable Law, compliance by the Parties with the “bulk sales,” “bulk transfers” or similar Laws in all applicable jurisdictions in respect of the Transactions. This Section 6.13 shall not affect any obligation of the Sellers with respect to Excluded Liabilities or Excluded Assets

6.14 **Exclusive Representations and Warranties.** Except for the representations and warranties contained in Article 4 (as modified by the Disclosure Schedules, the “Express Representations”), none of Sellers, nor any of their respective Representatives, makes or has made any other representation or warranty on behalf of Sellers. Except for the representations and warranties contained in Article 4 (as modified by the Disclosure Schedules), Sellers are selling the Acquired Assets “as is-where is” and disclaim all liability and responsibility for any representation, warranty, projection, forecast, statement, or information made, communicated, or furnished (orally or in writing) to Buyer or its Affiliates or Representatives (including any opinion, information, projection, or advice that may have been or may be provided to Buyer by any Representative of any Seller). The disclosure of any matter or item in any schedule hereto will not be deemed to constitute an acknowledgment that any such matter is required to be disclosed or is material or that such matter would result in a Seller Material Adverse Effect.

6.15 **No Outside Reliance; Investigation by Buyer.**

(a) Notwithstanding anything contained in this Agreement to the contrary, Buyer acknowledges and agrees that the Express Representations (including limitations and exclusions of this Agreement) are the sole and exclusive representations, warranties and statements of any kind made to Buyer and on which Buyer may rely in connection with the transactions contemplated by this Agreement. Buyer acknowledges and agrees that all other representations, warranties and statements of any kind or nature expressed or implied, whether in written, electronic or oral form, including (a) the completeness or accuracy of, or any omission to state or to disclose, any information (other than to the extent expressly set forth in the Express Representations), including in any information presentation, the Dataroom, any projections, forward-looking statements and other forecasts (whether in written, electronic, or oral form, and including in any information presentation, Dataroom, management meetings, etc.) (collectively, “Projections”) or in any meetings, calls or correspondence with management of the Company and its Subsidiaries or any other Person on behalf of the Company, its Subsidiaries or any of their respective Affiliates,

and (b) any other statement relating to the historical, current or future business, financial condition, results of operations, assets, Liabilities, properties, Contracts, environmental compliance, employee matters, regulatory compliance, business risks and prospects of the Company or any of its Subsidiaries, or the quality, quantity or condition of the Company's or its Subsidiaries' assets, are, in each case specifically disclaimed by Sellers and that Buyer (i) has not relied on any such representations, warranties or statements and (ii) has relied on, is relying on and will rely on only the Express Representations. Buyer acknowledges and agrees that (i) the Projections are being provided solely for the convenience of Buyer to facilitate its own independent investigation of the Company and its Subsidiaries, (ii) there are uncertainties inherent in attempting to make such Projections, (iii) Buyer is familiar with such uncertainties, and (iv) Buyer is taking full responsibility for making its own evaluation of the adequacy and accuracy of all Projections (including the reasonableness of the assumptions underlying such Projections). Buyer acknowledges that it has conducted to its satisfaction an independent investigation and verification of the business including its financial condition, results of operations, assets, Liabilities, properties, Contracts, environmental compliance, employee matters, regulatory compliance, business risks and prospects of the Company and its Subsidiaries, and, in making its determination to proceed with the transactions contemplated by this Agreement, Buyer has relied solely on the results of its own independent investigation and verification, and has not relied on, is not relying on, and will not rely on, any Seller, any Subsidiary, any information presentation, any Projections or any information, statements, disclosures, documents, projections, forecasts or other material made available to Buyer or any of its Affiliates in the Dataroom or otherwise, in each case, whether written or oral, made or provided by, or as part of, any of the foregoing or the Company, its Subsidiaries or any of their respective Affiliates, or any failure of any of the foregoing to disclose or contain any information, except for the Express Representations (it being understood that Buyer has relied only on the Express Representations). Without limiting the generality of the foregoing, Buyer hereby waives, all rights and claims it or they may have against any Seller with respect to the accuracy of, any omission or concealment of, or any misstatement with respect to, (A) any potentially material information regarding the Company, its Subsidiaries or any of their respective assets (including the Acquired Assets), Liabilities (including the Assumed Liabilities) or operations, and (B) any warranty or representation (whether in written, electronic or oral form), express or implied, as to the quality, merchantability, fitness for a particular purpose, or condition of the Company's or its Subsidiaries' business, operations, assets, Liabilities, prospects or any portion thereof, except, in each case, solely to the extent expressly set forth in the Express Representations. Nothing in this Section 6.15 shall limit any rights or remedies available to Buyer in respect of a claim for Fraud.

(b) BUYER FURTHER ACKNOWLEDGES THAT SHOULD THE CLOSING OCCUR, BUYER WILL ACQUIRE THE ACQUIRED ASSETS AND ASSUME THE ASSUMED LIABILITIES IN AN "AS IS" CONDITION AND ON A "WHERE IS" BASIS, WITHOUT ANY REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED (INCLUDING ANY WITH RESPECT TO ENVIRONMENTAL, HEALTH OR SAFETY MATTERS) OTHER THAN THE EXPRESS REPRESENTATIONS.

(c) Buyer agrees that the covenants and agreements contained in this Section 6.15 (i) require performance after the Closings to the maximum extent permitted by applicable Law and will survive the Closings indefinitely, and (ii) are an integral part of the

transactions contemplated by this Agreement and that, without the agreements set forth in this Section 6.15, Sellers would not enter into this Agreement.

## ARTICLE 7 CONDITIONS TO OBLIGATIONS OF THE PARTIES

7.1 **Conditions Precedent to Obligations of Buyer for the First Closing.** The obligation of Buyer to consummate the Transactions related to the First Closing Lots is subject to the satisfaction (or written waiver by Buyer) at or prior to the First Closing Date of each of the following conditions:

(a) **Accuracy of Representations and Warranties.** The representations and warranties of Sellers set forth in Article 4 related to the First Closing Lots shall be true and correct, except where the failure of such representations or warranties to be true and correct would not reasonably be expected to have a Seller Material Adverse Effect, as of the Effective Date and at and as of the First Closing as though made at and as of the First Closing (in each case, except to the extent expressly made as of another date, in which case as of such date as if made at and as of such date).

(b) **Performance of Obligations.** Sellers shall have performed in all material respects all obligations and agreements contained in this Agreement required to be performed by them on or prior to the First Closing Date, including all deliveries required under Section 3.1(b).

(c) **Sale Order.** The Bankruptcy Court shall have entered the Sale Order, and no Order staying, reversing, modifying or amending such Sale Order shall be in effect on the First Closing Date.

(d) **Officer's Certificate.** Buyer shall have received a certificate, dated as of the First Closing Date, executed by an executive officer of each Seller to the effect that the conditions specified in Section 7.1(a), and Section 7.1(b) above have been fulfilled.

(e) **No Order.** No court or other Governmental Entity shall have issued, enacted, entered, promulgated or enforced any Law or Order (that is final and non-appealable and that has not been vacated, withdrawn or overturned) restraining, enjoining or otherwise prohibiting the Transactions.

7.2 **Conditions Precedent to the Obligations of Sellers for the First Closing.** The obligation of Sellers to consummate the Transactions related to the First Closing Lots is subject to the satisfaction (or written waiver by Sellers) at or prior to the First Closing Date of each of the following conditions:

(a) **Accuracy of Representations and Warranties.** The representations and warranties of Buyer set forth in Article 5 shall be true and correct, except where the failure of such representations or warranties to be true and correct would not reasonably be expected to have a Buyer Material Adverse Effect, as of the Effective Date and at and as of the First Closing as though made at and as of the First Closing (in each case, except to the extent expressly made as of another date, in which case as of such date as if made at and as of such date).

(b) Performance of Obligations. Buyer shall have performed in all material respects all obligations and agreements contained in this Agreement required to be performed by it on or prior to the First Closing Date, including all deliveries required under Section 3.1(c).

(c) Sale Order. The Bankruptcy Court shall have entered the Sale Order, and no Order staying, reversing, modifying or amending such Sale Order shall be in effect on the First Closing Date.

(d) Officer's Certificate. Sellers shall have received a certificate, dated as of the First Closing Date, executed by an executive officer of Buyer to the effect that the conditions specified in Section 7.2(a) and Section 7.2(b) above have been fulfilled.

(e) No Order. No court or other Governmental Entity has issued, enacted, entered, promulgated or enforced any Law or Order (that is final and non-appealable and that has not been vacated, withdrawn or overturned) restraining, enjoining or otherwise prohibiting the Transactions.

**7.3 Conditions Precedent to Obligations of Buyer for the Second Closing**. The obligation of Buyer to consummate the Transactions related to the Second Closing Lots is subject to the satisfaction (or written waiver by Buyer) at or prior to the Second Closing Date of each of the following conditions:

(a) Accuracy of Representations and Warranties. The representations and warranties of Sellers set forth in Article 4 related to the Second Closing Lots shall be true and correct, except where the failure of such representations or warranties to be true and correct would not reasonably be expected to have a Seller Material Adverse Effect, as of the Effective Date and at and as of the Second Closing as though made at and as of the Second Closing (in each case, except to the extent expressly made as of another date, in which case as of such date as if made at and as of such date).

(b) Performance of Obligations. Sellers shall have performed in all material respects all obligations and agreements contained in this Agreement required to be performed by them after the First Closing Date but on or prior to the Second Closing Date, including all deliveries required under Section 3.1(e).

(c) Sale Order. The Bankruptcy Court shall have entered the Sale Order, and no Order staying, reversing, modifying or amending such Sale Order shall be in effect on the Second Closing Date.

(d) Officer's Certificate. Buyer shall have received a certificate, dated as of the Second Closing Date, executed by an executive officer of each Seller to the effect that the conditions specified in Section 7.3(a) and Section 7.3(b) above have been fulfilled.

(e) No Order. No court or other Governmental Entity shall have issued, enacted, entered, promulgated or enforced any Law or Order (that is final and non-appealable and that has not been vacated, withdrawn or overturned) restraining, enjoining or otherwise prohibiting the Transactions.

7.4 **Conditions Precedent to the Obligations of Sellers for the Second Closing.** The obligation of Sellers to consummate the Transactions related to the Second Closing Lots is subject to the satisfaction (or written waiver by Sellers) at or prior to the Second Closing Date of each of the following conditions:

(a) **Accuracy of Representations and Warranties.** The representations and warranties of Buyer set forth in Article 5 shall be true and correct, except where the failure of such representations or warranties to be true and correct would not reasonably be expected to have a Buyer Material Adverse Effect, as of the Effective Date and at and as of the Second Closing as though made at and as of the Second Closing (in each case, except to the extent expressly made as of another date, in which case as of such date as if made at and as of such date).

(b) **Performance of Obligations.** Buyer shall have performed in all material respects all obligations and agreements contained in this Agreement required to be performed by it after the First Closing Date but on or prior to the Second Closing Date, including all deliveries required under Section 3.1(f).

(c) **Sale Order.** The Bankruptcy Court shall have entered the Sale Order, and no Order staying, reversing, modifying or amending such Sale Order shall be in effect on the Second Closing Date.

(d) **Officer's Certificate.** Sellers shall have received a certificate, dated as of the Second Closing Date, executed by an executive officer of Buyer to the effect that the conditions specified in Section 7.4(a) and Section 7.4(b) above have been fulfilled.

(e) **No Order.** No court or other Governmental Entity has issued, enacted, entered, promulgated or enforced any Law or Order (that is final and non-appealable and that has not been vacated, withdrawn or overturned) restraining, enjoining or otherwise prohibiting the Transactions.

7.5 **Frustration of Conditions Precedent.** Neither Buyer nor Sellers may rely on the failure of any condition set forth in this Article 7, as applicable, to be satisfied if such failure was caused by such Party's failure to use, as required by this Agreement, its reasonable best efforts to consummate the Transactions.

## ARTICLE 8 TERMINATION

8.1 **Termination of Agreement.** This Agreement may be terminated and the Transactions abandoned at any time prior to the applicable Closing:

(a) by written agreement of Sellers and Buyer;

(b) by either Sellers or Buyer:

(i) if there shall be any Law that makes consummation of the Transactions illegal or otherwise prohibited, or if any Order permanently restraining, prohibiting

or enjoining Buyer or Sellers from consummating the Transactions is entered and such Order shall become final, provided, however, that no termination may be made by a Party under this Section 8.1(b)(i) if the issuance of such Order was caused by the material breach of any representations, warranties, covenants or agreements contained in this Agreement by such Party; or

(ii) upon Sellers consummating an Alternative Transaction.

(c) by Buyer by giving written notice to each Seller if there has been a breach by any Seller of any representation, warranty, covenant, or agreement contained in this Agreement that would prevent the satisfaction of the conditions to the obligations of Buyer at Closing set forth in Section 7.1(a) and Section 7.1(b) or Section 7.3(a) and Section 7.3(b), and such breach has not been waived by Buyer, or, if such breach is curable, cured by such Seller prior to the earlier to occur of (A) fourteen (14) days after receipt of Buyer's notice of such breach, and (B) the First Outside Date or Second Outside Date, as applicable; provided, that Buyer shall not have a right of termination pursuant to this Section 8.1(c) if Sellers could, at such time, terminate this Agreement pursuant to Section 8.1(f);

(d) by Buyer if (i) Sellers consummate an Alternative Transaction, or (ii) Buyer is neither the Successful Bidder nor the Back-Up Bidder following the Auction;

(e) by Sellers if the applicable Closing shall not have occurred on or before the First Outside Date or Second Outside Date, as applicable (or such later date as provided in Section 6.7(e) to the extent applicable) or by Buyer if the applicable Closing shall not have occurred on or before August 12, 2023 (or such later date as provided in Section 6.7(e) to the extent applicable), provided, however that no termination may be made by a Party under this Section 8.1(e) if the failure to close on or before the First Outside Date, Second Outside Date, or August 12, 2023, as applicable (or such later date as provided in Section 6.7(e) to the extent applicable) was caused by the material breach of any representations, warranties, covenants or agreements contained in this Agreement by such Party;

(f) by Sellers by giving written notice to Buyer if there has been a breach by the Buyer of any representation, warranty, covenant or agreement contained in this Agreement that would prevent the satisfaction of the conditions to the obligations of Sellers at Closing set forth in Section 7.2(a) and Section 7.2(b) or Section 7.4(a) and Section 7.4(b), and such breach has not been waived by Sellers, or, if such breach is curable, cured by such Buyer prior to the earlier to occur of (A) fourteen (14) days after receipt of Sellers' notice of such breach, and (B) the applicable First Outside Date or Second Outside Date, as applicable; provided, that Sellers shall not have a right of termination pursuant to this Section 8.1(f) if Buyer could, at such time, terminate this Agreement pursuant to Section 8.1(c); or

(g) by Sellers if, notwithstanding the Sale Order, the governing body of any Seller determines, upon advice from outside legal counsel, that proceeding with the Transactions or failing to terminate this Agreement would violate its or such governing body's fiduciary obligations or applicable Law, including to pursue an Alternative Transaction. For the avoidance of doubt, Sellers retain the right to pursue any transaction or restructuring strategy that, in Sellers' business judgment, will maximize the value of their estates.



8.2 **Consequences of Termination.** In the event of any termination of this Agreement by either or both of Buyer and Sellers pursuant to Section 8.1, written Notice thereof shall be given by the terminating Party to the other Parties hereto, specifying the provision hereof pursuant to which such termination is made, this Agreement shall thereupon terminate and become void and of no further force and effect solely with respect to the First Closing Lots or Second Closing Lots, as applicable (other than Section 3.3 (*Deposit*), Section 6.3 (*Public Announcements*), this Section 8.2 (*Consequences of Termination*) and Article 9 (*Miscellaneous*) and to the extent applicable in respect of such Sections and Article, Article 1 (*Definitions*)), and the Transactions related to the First Closing Lots or Second Closing Lots, as applicable, shall be abandoned without further action or Liability of any of the Parties hereto, except that such termination shall not relieve any Party of any Liability for Fraud or breach of this Agreement prior to such termination; provided that, notwithstanding anything to the contrary herein, (i) the sole and exclusive remedies of Buyer for any breach of this Agreement by Sellers shall be, if applicable, to terminate this Agreement pursuant to Section 8.1(c), and (ii) in no event shall Sellers be liable for monetary damages in connection with this Agreement and the Transactions.

## ARTICLE 9 MISCELLANEOUS

9.1 **Expenses.** Except as set forth in this Agreement and whether or not the Transactions are consummated, each Party hereto shall bear all costs and expenses incurred or to be incurred by such Party in connection with this Agreement and the consummation of the Transactions.

9.2 **Assignment.** Neither this Agreement nor any of the rights or obligations hereunder may be assigned by Sellers without the prior written consent of Buyer, or by Buyer without the prior written consent of Sellers; provided that Buyer may, without the consent of any other Party, assign this Agreement and its rights and obligations hereunder in whole or in part to any Affiliate of Buyer; provided further, that Buyer shall remain jointly and severally liable with such Affiliates for Buyer's and such Affiliates' obligations hereunder. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective successors and permitted assigns, including any liquidating trustee, responsible Person or similar representative for Sellers or Sellers' estate appointed in connection with the Chapter 11 Cases.

9.3 **Parties in Interest.** This Agreement shall be binding upon and inure solely to the benefit of Sellers (and their estates), Buyer and their respective successors or permitted assigns. Nothing in this Agreement, express or implied, is intended to or shall confer upon any other Person any rights, benefits or remedies of any nature whatsoever under or by reason of this Agreement except as expressly set forth herein.

9.4 **Notices.** All notices, demands, requests, consents, approvals or other communications (collectively, "Notices") required or permitted to be given hereunder or that are given with respect to this Agreement shall be in writing and shall be personally served, delivered by a nationally recognized overnight delivery service with charges prepaid, or transmitted by hand delivery, or facsimile or electronic mail, addressed as set forth below, or to such other address as such Party shall have specified most recently by written Notice. Notice shall be deemed given on

the date of service or transmission if personally served or transmitted by facsimile or electronic mail with confirmation of receipt; provided that if delivered or transmitted on a day other than a Business Day or after 5:00 p.m. EDT, notice shall be deemed given on the next Business Day. Notice otherwise sent as provided herein shall be deemed given on the next Business Day following timely deposit of such Notice with an overnight delivery service:

If to any Seller: IEH Auto Parts Holding LLC  
112 Townpark Drive NW, Suite 300  
Kennesaw, GA 30144  
Attention: Michael Neyrey  
Email: mneyrey@autoplusap.com

With copies to: Jackson Walker LLP  
1401 McKinney Street, Suite 1900  
Houston, TX 77010  
Attention: Genevieve Graham  
Email: ggraham@jw.com

Jackson Walker LLP  
2323 Ross Ave., Suite 600  
Dallas, TX 75201  
Attention: Mario Perez Dolan  
Email: mdolan@jw.com

If to Buyer: Elliott Auto Supply Co., Inc.  
1380 Corporate Center Curve, Suite #200  
Eagan, MN 55121  
Attention: Todd Heldt  
Email: t.heldt@fmpco.com

With copies to: Elliott Auto Supply Co., Inc.  
1380 Corporate Center Curve, Suite #200  
Eagan, MN 55121  
Attention: Michael Flom  
Email: m.flom@fmpco.com

Rejection of or refusal to accept any Notice, or the inability to deliver any Notice because of changed address of which no Notice was given, shall be deemed to be receipt of the Notice as of the date of such rejection, refusal or inability to deliver.

9.5 **Choice of Law.** Except to the extent the mandatory provisions of the Bankruptcy Code apply, this Agreement shall be construed and interpreted, and the rights of the Parties shall be determined, in accordance with the Laws of the State of Delaware, without giving effect to any provision thereof that would require or permit the application of the substantive laws of any other jurisdiction.



9.6 **Entire Agreement; Amendments and Waivers.** This Agreement, the Sale Order, and all Transaction Documents and all certificates and instruments delivered pursuant hereto and thereto constitute the entire agreement among the Parties pertaining to the subject matter hereof and supersede all prior agreements, understandings, negotiations, and discussions, whether oral or written, of the Parties. Subject to Section 2.1(a), this Agreement may be amended, supplemented or modified, and any of the terms, covenants, representations, warranties or conditions may be waived, only by a written instrument executed by Buyer and Sellers, or in the case of a waiver, by the Party waiving compliance. No waiver of any of the provisions of this Agreement shall be deemed or shall constitute a waiver of any other provision hereof (whether or not similar), and no such waiver shall constitute a continuing waiver unless otherwise expressly provided. For the avoidance of doubt, any amendment to Exhibit A that removes Designated Profit Centers and/or Designated Lots with respect to which a Seller Material Adverse Event has occurred shall not require the consent or approval of Buyer.

9.7 **Counterparts; Facsimile and Electronic Signatures.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. Counterparts to this Agreement may be executed via physical or electronic signature and delivered via facsimile, electronic mail, or other means of electronic transmission. In proving this Agreement, it shall not be necessary to produce or account for more than one such counterpart signed by the Party against whom enforcement is sought.

9.8 **Severability.** The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provisions of this Agreement. In the event that any of the provisions of this Agreement shall be held by a court or other tribunal of competent jurisdiction to be illegal, invalid or unenforceable, such provisions shall be limited or eliminated only to the minimum extent necessary so that this Agreement shall otherwise remain in full force and effect.

9.9 **Headings.** The table of contents and the headings of the Articles and Sections herein are inserted for convenience of reference only and are not intended to be a part of, or to affect the meaning or interpretation of, this Agreement.

9.10 **Exclusive Jurisdiction; Specific Performance.**

(a) Subject to Section 9.10(b), without limiting any Party's right to appeal any order of the Bankruptcy Court, (i) the Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement and to decide any Claims or disputes which may arise or result from, or be connected with, this Agreement, any breach or default hereunder, or the Transactions, and (ii) any and all Proceedings related to the foregoing shall be filed and maintained only in the Bankruptcy Court, and the Parties hereby consent to and submit to the jurisdiction and venue of the Bankruptcy Court and shall receive Notices at such locations as indicated in Section 9.4. For the avoidance of doubt, this Section 9.10 shall not apply to any Claims that Buyer or its Affiliates may have against any third party following the applicable Closing.

(b) Notwithstanding anything herein to the contrary, in the event the Chapter 11 Cases of Sellers are closed or dismissed, the Parties hereby agree that all Claims or disputes

which may arise or result from, or be connected with, this Agreement, any breach or default hereunder, or the Transactions, shall be heard and determined exclusively in any federal court sitting in the Southern District of Texas or, if that court does not have subject matter jurisdiction, in any state court located in Texas (and, in each case, any appellate court thereof), and the Parties hereby consent to and submit to the jurisdiction and venue of such courts.

(c) Buyer acknowledges that Sellers would be damaged irreparably in the event that the terms of this Agreement are not performed by Buyer in accordance with its specific terms or otherwise breached or Buyer fails to consummate the Closings and that, in addition to any other remedy that Sellers may have under law or equity, Sellers shall be entitled to seek injunctive relief to prevent breaches of the terms of this Agreement and to seek to enforce specifically the terms and provisions hereof that are required to be performed by Buyer. Buyer further agrees that Sellers shall not be required to obtain, furnish or post any bond or similar instrument in connection with or as a condition to obtaining any remedy referred to in this Section 9.10, and irrevocably waives any right it may have to require the obtaining, furnishing or posting of any such bond or similar instrument.

**9.11 WAIVER OF RIGHT TO TRIAL BY JURY.** SELLERS AND BUYER HEREBY WAIVE TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW ANY RIGHT THEY MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY PROCEEDING DIRECTLY OR INDIRECTLY ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY (WHETHER BASED ON CONTRACT, TORT OR ANY OTHER THEORY). FOR THE AVOIDANCE OF DOUBT, THIS SECTION 9.11 SHALL NOT APPLY TO ANY CLAIMS THAT BUYER OR ITS AFFILIATES MAY HAVE AGAINST ANY THIRD PARTY FOLLOWING THE APPLICABLE CLOSING.

**9.12 Survival.** Each and every representation and warranty contained in this Agreement related to the First Closing Lots shall expire and be of no further force and effect at the First Closing. Each and every representation and warranty contained in this Agreement related to the Second Closing Lots shall expire and be of no further force and effect at the Second Closing. Each and every covenant and agreement contained in this Agreement (other than the covenants contained in this Agreement which by their terms are to be performed (in whole or in part) by the Parties following the First Closing or Second Closing, as applicable (each, a “Post-Closing Covenant”)) shall expire and be of no further force and effect as of the applicable Closing. Each Post-Closing Covenant shall survive the applicable Closing until the earlier of (a) performance of such Post-Closing Covenant in accordance with this Agreement, or (b) (i) if time for performance of such Post-Closing Covenant is specified in this Agreement, sixty (60) days following the expiration of the time period for such performance, or (ii) if time for performance of such Post-Closing Covenant is not specified in this Agreement, sixty (60) days following the expiration of the applicable statute of limitations with respect to any claim for any failure to perform such Post-Closing Covenant; provided that if a written notice of any claim with respect to any Post-Closing Covenant is given prior to the expiration thereof then such Post-Closing Covenant shall survive until, but only for purposes of, the resolution of such claim by final, non-appealable judgment or settlement.

9.13 **Non-Recourse**. No past, present or future director, manager, officer, employee, incorporator, member, partner or equity holder of Buyer or Sellers shall have any Liability for any Liabilities of Buyer or Sellers, respectively, under this Agreement or for any Claim based on, in respect of, or by reason of the Transactions. This Agreement may only be enforced against, and any Claim, action (including in the Chapter 11 Case), suit, Proceeding or investigation based upon, arising out of or related to this Agreement may only be brought against, the Persons that are expressly named as parties to this Agreement.

9.14 **Disclosure Schedules**. Except as set forth in this Agreement, the inclusion of any information (including dollar amounts) in Disclosure Schedules shall not be deemed to be an admission or acknowledgment by any Party that such information is required to be listed on such section of the relevant schedule or is material to or outside the Ordinary Course of Business of any Person. The information contained in this Agreement, the exhibits hereto and the Disclosure Schedules is disclosed solely for purposes of this Agreement, and no information contained herein or therein shall be deemed to be an admission by any Party to any third party of any matter whatsoever (including any violation of any Law or breach of contract). Unless the context otherwise requires, all capitalized terms used in the Disclosure Schedules shall have the respective meanings assigned in this Agreement. The Disclosure Schedules set forth items of disclosure with specific reference to the particular Section or subsection of this Agreement to which the information in the Disclosure Schedules relates; provided, however, that any information set forth in one Section of the Disclosure Schedules will be deemed to apply to each other section or subsection thereof to which its relevance is reasonably apparent on its face.

9.15 **Mutual Drafting**. This Agreement is the result of the joint efforts of Buyer and Sellers, and each provision hereof has been subject to the mutual consultation, negotiation and agreement of the Parties and there is to be no construction against any Party based on any presumption of that Party's involvement in the drafting thereof.

9.16 **Fiduciary Obligations**. Nothing in this Agreement, or any document related to the Transactions, will require Sellers or any of its governing bodies, directors, officers or members, in each case, in their capacity as such, to take any action, or to refrain from taking any action, to the extent inconsistent with their fiduciary obligations or applicable Law.

9.17 **No Right of Set-off**. Buyer and its respective successors and permitted assigns, hereby waives any rights of set-off, netting, offset, recoupment, or similar rights that Buyer or any of its successors and permitted assigns has or may have with respect to the payment of the Purchase Price or any other payments to be made by Buyer pursuant to this Agreement, any Transaction Documents or any other document or instrument delivered by Buyer in connection herewith.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, this Agreement has been duly executed and delivered by the duly authorized officers of Sellers and Buyer as of the date first above written.

BUYER:  
ELLIOTT AUTO SUPPLY CO., INC.

A large, stylized handwritten signature in black ink, appearing to read "Elliott Reid".

By: \_\_\_\_\_  
Name: Elliott Reid  
Title: Chairman

SELLERS:

IEH AUTO PARTS HOLDING LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person

AP ACQUISITION COMPANY CLARK LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person

AP ACQUISITION COMPANY GORDON LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person

AP ACQUISITION COMPANY  
MASSACHUSETTS LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person


AP ACQUISITION COMPANY MISSOURI LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person


AP ACQUISITION COMPANY NEW YORK LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person


AP ACQUISITION COMPANY NORTH  
CAROLINA LLC

By:   
Name: Mohsin Meghji  
Title: Authorized Person


AP ACQUISITION COMPANY WASHINGTON  
LLC

By:   
Name: Mohsin Meghji  
Title: Authorized Person

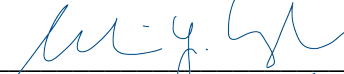
AUTO PLUS AUTO SALES LLC

By:   
Name: Mohsin Meghji  
Title: Authorized Person

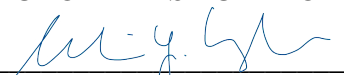
IEH AIM LLC

By:   
Name: Mohsin Meghji  
Title: Authorized Person

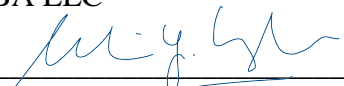
IEH AUTO PARTS LLC

By:   
Name: Mohsin Meghji  
Title: Authorized Person

IEH AUTO PARTS PUERTO RICO, INC.

By:   
Name: Mohsin Meghji  
Title: Authorized Person

IEH BA LLC

By: 

Name: Mohsin Meghji

Title: Authorized Person

**EXHIBIT A****Acquired Asset Schedule****Mason City Lot**

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
1.	10393	S 36 Fond du Lac	WI
2.	10385	S Lindale Ave S. Bloomington	MN
3.	10397	S 1004 Sheboygan	WI
4.	10159 18059	S Front St. Kansas City	MO
5.	18054	W Chouteau Ave St. Louis	MO
6.	10394	S 110 Beaver Dam	WI



<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
7.	10388	Auto Plus – Blaine-10388	MN
8.	10391	S Rice Street Little Canada	MN
9.	10384	S West Broadway Crystal	MN
10.	10264	Auto Plus Melrose - 10264	IL
11.	10380	S Excelsior Blvd. Hopkins	MN

**Memphis Lot**

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
1.	10341	S Crestview Memphis	TN
2.	10350	S Hwy 46 South Dickson	TN

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
3.	10340 18048	S Phelan Ave Memphis	TN
4.	10342	S Interstate Blvd Horn Lake	MS
5.	10024	S Paisano El Paso	TX

**Northeast Lot**

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
1.	10526	S Park Street Hartford	CT
2.	10487 <sup>2</sup>	S South Avenue Staten Island	NY
3.	10331	S Main St. Deep River	CT
4.	10508	S Waverly Street Framingham	MA

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<sup>2</sup> This lease is expired. Buyer will have to enter into new lease with the Landlord.

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
5.	10005	S Walnut St. Peabody	MA
6.	10519	S Winter Street Haverhill	MA
7.	10062	S Union Street Attleboro	MA
8.	10521	S Washington Street Gloucester	MA
9.	10510	S Broadway	MA
10.	10502	S Park Avenue Worcester	MA
11.	10503	S John Fitch Highway Fitchburg	MA
12.	10505	S Main Street Gardner	MA

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
13.	10506	S Main Street Southbridge	MA
14.	10712	Auto Plus Auto Parts - Pittsfield	MA
15.	10713	Auto Plus Auto Parts - Lee	MA
16.	10714	Auto Plus Auto Parts - Great Barrington	MA
17.	10007	S Main St Pascoag	RI
18.	10184	S Carlon Drive Northampton	MA

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
19.	10185	S University Dr. Amherst	MA
20.	10270	S Bradford Street Albany	NY
21.	10511	S French King Highway Greenfield	MA
22.	10515	S West Boylston Street Worcester	MA
23.	10253	10253 - GREEN ISLAND-10253	NY
24.	10522	S Mechanic Street Leominster	MA
25.	10267	S Inner Belt Drive Somerville	MA

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
26.	10504	S Main St Marlboro	MA
27.	10507	S East Main Street Webster	MA
28.	10513	S Chelmsford Street Lowell	MA
29.	10516	S Liberty Street Springfield	MA
30.	10500	S Fortune Blvd Milford	MA
31.	10527 18071	S Littlefield Street	MA
32.	10490	W Morris Ave Holtsville	NY
33.	10317	S Farmington Ave Farmington	CT

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
34.	10480 18017	10480 - UNION-10480	NJ
35.	10524 <sup>3</sup>	S Massachusetts Ave Boston (Fire dept)	MA
36.	10512	S Providence Road Whitinsville	MA
37.	10131	S Hall Street Lowell	MA
38.	10272	S Hamburg Street Schenectady	NY
39.	10501	S Shrewsbury Street Worcester	MA
40.	10514	S First Street Blvd Lowell	MA

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<sup>3</sup> This is not actually a lease agreement, it is an operating agreement.



<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
41.	10517	S South Street Holyoke	MA
42.	10523	S Belmont Avenue Springfield	MA

**Marietta Lot**

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
1.	10233	S Union Road West Seneca	NY
2.	10166	S 166 Rochester-Adelaide	NY
3.	10168	S East Main St. Avon	NY
4.	10251	S Parkway SR837 Monongahela	PA
5.	10020	S Salem Ave Dayton	OH

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
6.	10044	S State Rt 257 Seneca	PA
7.	10053	S E Main St. Clarion	PA
8.	10060	S Pickering Road Brookville	PA
9.	10140	S Andover Rd Wellsville (East)	NY
10.	10141	S Edward St Arcade(East)	NY
11.	10142	S Seneca St Hornell (East)	NY
12.	10143	S Washington St. Jamestown (West)	NY

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
13.	10167	S St. Paul St. Rochester	NY
14.	10200	S Hinckley Pkwy. Cleveland	OH
15.	10231	S William Street Buffalo	NY
16.	10400	10400 - BINGHAMTON-10400	NY
17.	10625	S AUTO PLUS-ATHENS OH	OH
18.	10629	S AUTO PLUS-NEW MARTINSVILL	WV
19.	10252	S Fallowfield Ave Charelroi	PA
20.	10209	S Middle Ave Elyria	OH

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
21.	10169	S Lakeville Rd. Geneseo	NY
22.	10173	S Kepner Rd Canandaigua	NY
23.	10204	S Linda Dr. # 6 Rocky River	OH
24.	10172	S East Main Street Webster	NY
25.	10145	S Rt.415 North Bath(East)	NY
26.	10232	S Mooridian Dr Niagara Falls	NY
27.	10160	S Pittsburgh Rd. Valencia	PA
28.	10113	S Conneaut Lake Rd. Conneaut Lake	PA
29.	10170	S N. Main St. Honeoye Falls	NY

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
30.	10239	AUTO PLUS BATAVIA 10239	NY
31.	10236	S Lincoln Ave Lockport	NY
32.	10051	Auto Plus – Swissvale 0051	PA
33.	10052	Auto Plus Verona	PA
34.	10631	S AUTO PLUS-POMEROY	OH
35.	10626	S AUTO PLUS-BARNESVILLE	OH
36.	10627	S AUTO PLUS-WATERFORD	OH
37.	10628	S AUTO PLUS-CALDWELL	OH
38.	10630	S AUTO PLUS-PARKERSBURG	WV
39.	10632	S AUTO PLUS-WOODSFIELD	OH
40.	10633	S AUTO PLUS-MARIETTA OH	OH

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
41.	10634	S AUTO PLUS-MARIETTA WHS ST	OH
42.	10635	S AUTO PLUS-AUTO PAINT	OH
43.	10636	S AUTO PLUS-MARIETTA SHOP	OH
44.	18043	W Tennis Center Drive Marietta	NY
45.	10238	S State St Olean	NY
46.	10212	S Hart St. #A8 Mentor	OH
47.	10637 <sup>4</sup>	S Riverside Drive Keen Mountain	VA

**Mid-Atlantic Lot**

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
1.	10710	AutoPlus - Bronx	NY

<sup>4</sup> No lease here. Sellers own this property. The address for this property is 8618 Riverside Drive, Oakwood, VA.

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
2.	10432	S Lake Walton Rd Hopewell Junction	NY
3.	10473	10473 - PHILADELPHIA-10473	PA
4.	10470	10470 - DOYLESTOWN-10470	PA
5.	18070 10390	W Westphalia Rd Upper Marlboro	MD
6.	10403	10403 - DELHI-10403	NY
7.	10410	10410 - NORWICH-10410	NY
8.	10467	10467 - LEBANON-10467	PA
9.	10455	10455 - HILLSBOROUGH-10455	NJ
10.	10412	10412 - GREAT BEND-10412	PA
11.	10573	S Liberty Road Eldersburg	MD



<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
12.	10545 <sup>5</sup>	W Nepperhan Ave Yonkers	NY
13.	10001	10001 - SYRACUSE-10001	NY
14.	10493	10493 - HARRISBURG-10493	PA
15.	10408	10408 - CORTLAND-10408	NY
16.	10681	S Tyco Road	VA
17.	10435	S Delavergne Ave Wappingers Falls	NY
18.	10476	10476 - FOLCROFT-10476	PA
19.	10406	10406 - WALTON-10406	NY

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<sup>5</sup> This is not actually a lease agreement, it is an operating agreement.

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
20.	10562	S Old Annapolis Rd. Severn	MD
21.	10564	S Governors Ave. Dover	DE
22.	10404	10404 - WHITNEY POINT-10404	NY
23.	10587	S AUTO PLUS-STAFFORD	VA
24.	10592	S AUTO PLUS-FREDERICKSBURG	VA
25.	10588	S AUTO PLUS-WARRENTON	VA
26.	10552	S. Philadelphia Blvd. Aberdeen	MD
27.	10567	S Crofton Blvd Brinkley	MD
28.	10082	10082 - UTICA-10082	NY
29.	10466	10466 - KENHORST-10466	PA

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
30.	10578	10578 - RUNNEMEDE-10578	NJ
31.	10559	S Kunz Ave. Yord	PA
32.	10709	10709 - AUTO PLUS - HALEDON - 10709	NJ
33.	10260	10260 - ENDICOTT-10260	NY
34.	10458	10458 - AUTO PLUS - PENNDEL-10458	PA
35.	10575	S Interstate Court Frederick	MD
36.	10698	581 Eastern Blvd. South	MD
37.	10554	S St. Clair Place Stevensville	MD
38.	10431	10431 - SUFFERN-10431	NY

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
39.	10460	10460 - KING OF PRUSSIA-10460	PA
40.	10683	S Mathis Ave.	VA
41.	10485	10485 - AUTO PLUS - EDISON - 10485	NJ
42.	10557	S Governor Court Edgewood	MD
43.	10560	S Frankford Ave. Baltimore	MD
44.	10576	S Golden Ring Road Golden Ring	MD
45.	10680	S Carlin Springs Rd	VA
46.	10716	Auto Plus - Pearl River 10716	NY

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
47.	10430	10430 - HAVERSTRAW-10430	NY
48.	10686	S Maries Rd	VA
49.	10479	10479 - NEW COLUMBIA-10479	PA
50.	10565	10565 - WILMINGTON-10565	DE
51.	10484	10484 - EAST RUTHERFORD-10484	NJ
52.	10459	10459 - AUTO PLUS - MEDFORD-10459	NJ
53.	10558	S East Main Street Rising Sun	MD
54.	10572	S Maple Avenue Hanover	PA
55.	10534	W 69th Place Woodside	NY

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
56.	10553	S Washington Ave. Chestertown	MD
57.	10555	S Flint Dr. North East	MD
58.	10556	S Belair Road Perry Hall	MD
59.	10563	S Creamery Lane Easton	MD
60.	10561	S Tuc Road Westminster	MD
61.	10411	10411 - HAMILTON-10411	NY
62.	10682	S Terminal Road	VA
63.	10471	10471 - SOUDERTON-10471	PA

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>
64.	10550	S 331 Baltimore Pike Bel Air	MD
65.	10717	Auto Plus - Nanuet 10717	NY
66.	10711	AutoPlus - Sheridan	NY
67.	10687	S Broadview Ave.	VA
68.	10452	S Entre CT.	VA
69.	10688	S Progress Ct.	VA
70.	10409	10409 - HANCOCK-10409	NY



**EXHIBIT B**

**Bill of Sale and Assignment and Assumption Agreement**

**BILL OF SALE AND ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Bill of Sale and Assignment and Assumption Agreement (this “Agreement”) is entered into as of May [\_\_\_], 2023 (the “Effective Date”) by and between Elliott Auto Supply Co., Inc., a Minnesota corporation (“Buyer”), and IEH Auto Parts Holding LLC, a Delaware limited liability company (the “Company”), and each of the Company’s Subsidiaries listed on the signature pages hereto (together with the Company, “Sellers” and each, a “Seller”). Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the Purchase Agreement (as defined below, including that Buyer is defined to include Buyer Assignees).

WHEREAS, Buyer and Sellers are parties to that certain Asset Purchase Agreement dated May [\_\_\_], 2023 (the “Purchase Agreement”), pursuant to which Sellers agreed to sell, assign, transfer, convey and deliver to Buyer, and Buyer has agreed to purchase, acquire and accept from Sellers, all of the right, title and interest of Seller in and to all of the Acquired Assets and, in connection therewith, Buyer has agreed to assume the Assumed Liabilities.

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the parties, intending to be legally bound, do hereby agree as follows:

1. Subject to the terms, conditions and limitations set forth in the Purchase Agreement, Sellers hereby irrevocably sell, convey, transfer, assign and deliver all of Sellers’ right, title and interest in and to the Acquired Assets, free and clear of all Liens (except for the Permitted Liens) to Buyer (and/or Buyer Assignees as shown on the attached schedules hereto prepared by Buyer), and its successors and assigns, to its and their own use and benefit forever.

2. Subject to the terms, conditions and limitations set forth in the Purchase Agreement, Buyer (and/or the specified Buyer Assignees as shown on the attached schedules hereto prepared by Buyer) hereby accepts the sale, conveyance, transfer, assignment and delivery of the rights, title and interest in and to the Acquired Assets, free and clear of all Liens (except for the Permitted Liens).

3. Subject to the terms, conditions and limitations set forth in the Purchase Agreement, Seller hereby assigns the Assumed Liabilities to Buyer (and/or Buyer Assignees as shown on the attached schedules hereto prepared by Buyer), and Buyer (and/or Buyer Assignees as shown on the attached schedules hereto prepared by Buyer) hereby accepts such assignment and assumes and agrees to observe and perform all of the duties, obligations, terms and provisions and covenants of and to pay and discharge, as and when due, all of the Assumed Liabilities; provided that Buyer (and any Buyer Assignees) shall not assume or undertake to assume and shall have no responsibility for the Excluded Liabilities.

4. Nothing herein is intended to limit, expand or supersede in any way the terms set forth in the Purchase Agreement. Wherever the provisions in this Agreement and the Purchase Agreement conflict, the provisions of the Purchase Agreement will control.

5. This Agreement shall be binding upon and enforceable against the parties hereto and their successors and permitted assigns.

6. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. It is the express intent of the parties to be bound by the exchange of signatures on this Agreement via telecopy or electronic email through scanned signature pages in the portable document format (“PDF”).

7. This Agreement shall be governed by and construed in accordance with the laws of the State of Delaware without giving effect to the conflicts of laws principles thereof.

[SIGNATURE PAGE FOLLOWS]

**IN WITNESS WHEREOF**, the parties have caused this Agreement to be executed as of the date first above written.

**SELLERS:**

IEH AUTO PARTS HOLDING LLC

By: \_\_\_\_\_

Name: Mohsin Meghji

Title: Authorized Person

AP ACQUISITION COMPANY CLARK LLC

By: \_\_\_\_\_

Name: Mohsin Meghji

Title: Authorized Person

AP ACQUISITION COMPANY GORDON LLC

By: \_\_\_\_\_

Name: Mohsin Meghji

Title: Authorized Person

AP ACQUISITION COMPANY MASSACHUSETTS  
LLC

By: \_\_\_\_\_

Name: Mohsin Meghji

Title: Authorized Person

AP ACQUISITION COMPANY MISSOURI LLC

By: \_\_\_\_\_

Name: Mohsin Meghji

Title: Authorized Person

AP ACQUISITION COMPANY NEW YORK LLC

By: \_\_\_\_\_  
Name: Mohsin Meghji  
Title: Authorized Person

AP ACQUISITION COMPANY NORTH CAROLINA  
LLC

By: \_\_\_\_\_  
Name: Mohsin Meghji  
Title: Authorized Person

AP ACQUISITION COMPANY WASHINGTON LLC

By: \_\_\_\_\_  
Name: Mohsin Meghji  
Title: Authorized Person

AUTO PLUS AUTO SALES LLC

By: \_\_\_\_\_  
Name: Mohsin Meghji  
Title: Authorized Person

IEH AIM LLC

By: \_\_\_\_\_  
Name: Mohsin Meghji  
Title: Authorized Person

IEH AUTO PARTS LLC

By: \_\_\_\_\_  
Name: Mohsin Meghji  
Title: Authorized Person

IEH AUTO PARTS PUERTO RICO, INC.

By: \_\_\_\_\_  
Name: Mohsin Meghji  
Title: Authorized Person

IEH BA LLC

By: \_\_\_\_\_  
Name: Mohsin Meghji  
Title: Authorized Person

**BUYER ( ON BEHALF OF ITSELF AND THE BUYER  
ASSIGNEES SHOWN ON THE SPECIFIED SCHEDULES:**

ELLIOTT AUTO SUPPLY CO., INC.

By: \_\_\_\_\_  
Name:  
Title:

**DISCLOSURE SCHEDULES**  
**TO**  
**ASSET PURCHASE AGREEMENT**  
*BY AND AMONG*  
**ELLIOTT AUTO SUPPLY CO., INC,**  
**as Buyer,**  
**and**  
**IEH AUTO PARTS HOLDINGS LLC**  
**and**  
**ITS SUBSIDIARIES**  
  
collectively as Sellers

**Dated as of June 2, 2023**

In connection with that certain Asset Purchase Agreement, dated as of the date hereof (the “*Agreement*”), by and among IEH Auto Parts Holding LLC, a Delaware limited liability company (the “*Company*”), and each of the Company’s Subsidiaries listed on the signature pages to the Agreement (together with the Company, “*Sellers*” and each, a “*Seller*”) and Elliott Auto Supply Co., Inc., a Minnesota corporation (“*Buyer*”), the Sellers hereby delivers these disclosure schedules (these “*Schedules*”). Capitalized terms used in these Schedules, which are not otherwise defined in these Schedules, shall have the respective meanings ascribed to such terms in the Agreement.

All descriptions of agreements or other documents appearing in these Schedules are summary in nature. In no event shall inclusion of any item in these Schedules constitute or be deemed to constitute an admission concerning such item or agreement that a violation, right of termination, default, liability or other obligation of any kind exists with respect to any item, nor shall it be construed as or constitute an admission, agreement or acknowledgment that such disclosure is material. In addition, matters reflected in these Schedules are not necessarily limited to matters required by the Agreement to be reflected in these Schedules. Such additional matters are set forth for informational purposes only and do not necessarily include other matters of a similar nature.



Schedule numbers or exhibit letters correspond to the schedule, exhibit letters or section numbers in the Agreement; provided, however, that disclosure under any part shall be deemed to be disclosed and incorporated into any other part of the Schedules to the extent such disclosure is readily apparent on its face to relate to such section or part. The headings in these Schedules are for convenience of reference only and shall not affect the disclosures contained therein.

The representations and warranties of the Seller Parties in the Agreement are made, given and undertaken subject to, inclusive of and taking into account these Schedules. Nothing in these Schedules is intended to broaden the scope of any representation or warranty contained in the Agreement or to create any additional covenant or agreement.

**Section 1.1(a)**

**Excluded Assets**

None.

**Section 1.1(b)****Liquidation Profit Centers**

11	10404	2902 ROUTE 11	WHITNEY POINT	NY	13862
12	10406	211 DELAWARE ST	WALTON	NY	13856
13	10410	107-109 EAST MAIN ST	NORWICH	NY	13815
14	10411	2393 RT 12B UTICA RD	HAMILTON	NY	13346
15	10060	30 PICKERING ST	BROOKVILLE	PA	15825
16	10251	123 WEST MAIN ST	MONONGAHELA	PA	15063
17	10252	211 FALLOWFIELD AVE	CHARLEROI	PA	15022
18	10556	9107 BELAIR ROAD	BALTIMORE	MD	21236
19	10573	5410 KLEE MILL ROAD BUILD	SYKESVILLE	MD	21784
20	10587	3225 JEFF DAVIS HIGHWAY	STAFFORD	VA	22554
21	10682	8535 C/E TERMINAL ROAD	LORTON	VA	22079
22	18054	2771 CHOUTEAU AVE	ST. LOUIS	MO	63103

11	10404	2902 ROUTE 11	WHITNEY POINT	NY	13862
12	10406	211 DELAWARE ST	WALTON	NY	13856
13	10410	107-109 EAST MAIN ST	NORWICH	NY	13815
14	10411	2393 RT 12B UTICA RD	HAMILTON	NY	13346
15	10060	30 PICKERING ST	BROOKVILLE	PA	15825
16	10251	123 WEST MAIN ST	MONONGAHELA	PA	15063
17	10252	211 FALLOWFIELD AVE	CHARLEROI	PA	15022
18	10556	9107 BELAIR ROAD	BALTIMORE	MD	21236
19	10573	5410 KLEE MILL ROAD BUILD	SYKESVILLE	MD	21784
20	10587	3225 JEFF DAVIS HIGHWAY	STAFFORD	VA	22554
21	10682	8535 C/E TERMINAL ROAD	LORTON	VA	22079
22	18054	2771 CHOUTEAU AVE	ST. LOUIS	MO	63103

**Section 1.1(c)****Estimated Cure Costs****A. First Closing – Estimated Cure Costs**

<b>#</b>	<b><u>LOT</u></b>	<b><u>ID</u></b>	<b><u>Profit Center Name</u></b>	<b><u>Landlord Name</u></b>	<b><u>Landlord Address</u></b>	<b><u>Debtor Tenant</u></b>	<b><u>Premises Address</u></b>	<b><u>Estimated Cure Costs</u></b>
1.	MasonCity	10393	S 36 Fond du Lac	36 East 3rd Street LLC	21 East 2nd Street #103 Fond du Lac, WI 54935	IEH Auto Parts LLC	36 3rd St. Fond du Lac, WI 54935	\$0.00
2.	MasonCity	10385	S Lindale Ave S. Bloomington	8810 Lyndale Avenue, LLC	4737 County Road 101, Suite 243 Minnetonka, MN 55345	IEH Auto Parts LLC	8810 Lyndale Ave. S. Bloomington, MN 55420	\$0.00
3.	MasonCity	10397	S 1004 Sheboygan	Chuck A. Raml	336 Western Ave. Sheboygan Falls, WI 53085	IEH Auto Parts LLC	1004 Ontario Ave. Sheboygan, WI 53081	\$0.00
4.	MasonCity	10159 18059	W Front St. Kansas City	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	5900 Front St. Kansas City, MO 64120	\$0.00
5.	MasonCity	10394	S 110 Beaver Dam	Curwick Real Estate LLC	N8031 Oak Ridge Dr. Beaver Dam, WI 53916	IEH Auto Parts LLC	110 Ryan Canpafio's Way Beaver Dam, WI 53916	\$0.00
6.	Memphis	10341	S Crestview Memphis	Double C. Investment Company G.P.	1350 Enon Ln. Bolivar, TN 38008	IEH Auto Parts LLC	5388 Crestview Road Ste. 102 Memphis, TN 38134	\$0.00
7.	Memphis	10350	S Hwy 46 South Dickson	Douglas Jenkins	500 Eno Rd. Dickson, TN 37055	IEH Auto Parts LLC	401 Hwy 46 South Dickson, TN 37055	\$0.00

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>	<u>Estimated Cure Costs</u>
8.	MasonCity	10391	S Rice Street Little Canada	Kath Fuel Oil Service Co.	3696 Rice St. Little Canada, MN 55513	IEH Auto Parts LLC	3096 Rice St. Little Canada, MN 55513	\$0.00
9.	Memphis	10340	S Phelan Ave Memphis	Memphis Distribution Partners, LLC	1713 Broadmoor Dr., Ste. 208 Bryan, TX 77802	IEH Auto Parts LLC	633 Phelan Ave Memphis, TN 38101	\$0.00
10.	Memphis	18048	W Phelan Ave Memphis	Memphis Distribution Partners, LLC	1713 Broadmoor Dr., Ste. 208 Bryan, TX 77802	IEH Auto Parts LLC	633 Phelan Ave Memphis, TN 38101	\$0.00

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>	<u>Estimated Cure Costs</u>
11.	MasonCity	10384	S West Broadway Crystal	Paragon Properties of Maple Grove, Inc.	6663 Cardinal Cir. Maple Grove, MN 55369	IEH Auto Parts LLC	6224 Lakeland Ave. N Ste. 104 Brooklyn Park, MN 55428	\$0.00
12.	MasonCity	10264	Auto Plus Melrose - 10264	THE PEP BOYS - MANNY, MOE & JACK LLC	3111 West Allegheny Avenue Philadelphia, PA 19132	IEH Auto Parts LLC	2600 W North Ave. Melrose Park, IL 60160	\$0.00
13.	MasonCity	10380	S Excelsior Blvd. Hopkins	Ugorets Properties, LLC	410 11th Avenue South Hopkins, MN 55343	IEH Auto Parts LLC	7900 Excelsior Blvd Hopkins, MN 55343	\$0.00
<b>TOTAL</b>								<b>\$0.00</b>

### B. Second Closing – Estimated Cure Costs

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>	<u>Estimated Cure Costs</u>
1.	Midatlantic	10710	AutoPlus - Bronx	1170 River, LLC	46 Church Tavern Rd. South Salem, NY 10590	AP Acquisition Company Missouri LLC	1170 Bronx River Ave. Bronx, NY 10472	\$0.00
2.	Northeast	10526	S Park Street Hartford	1200 Park Street LLC	2074 Park Street, Suite 101 Hartford, CT 06106	IEH Auto Parts LLC	1200 Park Street Hartford, CT 06106	\$0.00
3.	Midatlantic	10432	S Lake Walton Rd Hopewell Junction	152 Fishkill LLC	151 N. Main Street, Suite 400 New City, NY 10956	IEH Auto Parts LLC	49 Elm St. Fishkill, NY 12524	\$0.00

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4.	Marietta	10233	S Union Road West Seneca	1780 Union Road LLC	P.O. Box 107 Orchard Park, NY 12127	IEH Auto Parts LLC	1780 Union Rd. West Seneca, NY 14224	\$0.00
5.	Midatlantic	10473	10473 - PHILADELPHIA- 10473	2383 Church LLC	10 Highpoint Drive Medford, NJ 08055  Attn: Sigmund J. Fleck, Esquire Brown McGarry Nimeroff LLC 158 West Gay Street, Suite 200 West Chester, PA 19380 sfleck@bmnlawyers.com	IEH Auto Parts LLC	2383 Church Street Philadelphia, PA 19124	\$0.00

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6.	Northeast	10487	S South Avenue Staten Island	388 South S.I. LLC	1571 Marine Parkway Brooklyn, NY 11234	IEH Auto Parts LLC	388 South Ave Staten Island, NY 10303	\$0.00
7.	Midatlantic	10470	10470 - DOYLESTOWN- 10470	4059 Doylestown Acquisition, LLC	PO Box 777 Rhinebeck, NY 12572	IEH Auto Parts LLC	4059 Skyron Dr. Doylestown, PA 18902	\$0.00
8.	Northeast	10331	S Main St. Deep River	449-500 Main LLC	500 Main St., Ste. 5 Deep River, CT 06417	IEH Auto Parts LLC	448 Main St. Deep River, CT 06417	\$0.00
9.	Northeast	10508	S Waverly Street Framingham	464 Waverly Street Realty	2 Cedar St. Framingham, MA 01702	IEH Auto Parts LLC	494 Waverly Street Framingham, MA 01701	\$0.00



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10.	Marietta	10166	S 166 Rochester-Adelaide	54 Adelaide Street, LLC	1 Bason View Dr. Pittsford, NY 14534	IEH Auto Parts LLC	54 Adelaide St. Rochester, NY 14606	\$0.00
11.	Northeast	10005	S Walnut St. Peabody	77 Walnut Street Realty Trust	75 Walnut St. Peabody, MA 01960	IEH Auto Parts LLC	77 Walnut St Peabody, MA 01960	\$0.00
12.	Midatlantic	18070	W Westphalia Rd Upper Marlboro	8420 Westphalia Road LLC c/o Hartz Mountain Industries, Inc.	500 Plaza Drive, PO Box 1515	IEH Auto Parts LLC	8420 Westphalia Rd. Upper Marlboro, MD 20772	\$9,895.82
13.	Northeast	10519	S Winter Street Haverhill	86 Winter Street, LLC	9177 Mercato Way Naples Louise Penta, FL 34108	IEH Auto Parts LLC	86 Winter Street Haverhill, MA 01830	\$0.00
14.	Marietta	10168	S East Main St. Avon	Avon Town Plaza LLC	835 East Main Street Rochester, NY 14605	IEH Auto Parts LLC	275 East Main St Avon, NY 14414	\$0.00
15.	Midatlantic	10467	10467 - LEBANON-10467	Bamberger's Inc.	122 Schneider Dr. Lebanon, PA 17046	IEH Auto Parts LLC	122 Schneider Dr. Lebanon, PA 17046	\$0.00
16.	Midatlantic	10455	10455 - HILLSBOROUGH-10455	Bane Realty LLC	330 Roycefield Road, Building H Hillsborough, NJ 08844	IEH Auto Parts LLC	330 Roycefield Road Suites 2 and 3 Hillsborough, NJ 00884	\$0.00
17.	Northeast	10521	S Washington Street Gloucester	Braga Ventures Three, LLC	132 Washington St. Gloucester, MA 01930	IEH Auto Parts LLC	11 Whistle Stop Way Gloucester, MA 01930	\$0.00
18.	Midatlantic	10412	10412 - GREAT BEND-10412	Bridgewater Church	107 Church St. Montrose, PA 18801	IEH Auto Parts LLC	716 New York Ave Hallstead, PA 18822	\$0.00

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19.	Northeast	10510	S Broadway	BroadwayCanal Management	599 Canal Street Lawrence, MA 01840	IEH Auto Parts LLC	7 Broadway - Rte. 28 Lawrence, MA 01842	\$0.00
20.	Northeast	10503	S John Fitch Highway Fitchburg	CAP Properties 123, LLC	Four Seasons Residence 1 Dalton Street, Apt 3502 Boston, MA 02115	IEH Auto Parts LLC	84 John Fitch Hwy. Fitchburg, MA 01420	\$0.00
21.	Northeast	10506	S Main Street Southbridge	CAP Properties Southbridge LLC	Four Seasons Residence 1 Dalton Street, Apt 3502 Boston, MA 02115	IEH Auto Parts LLC	380 Main St. Southbridge, MA 01550	\$0.00
22.	Northeast	10712	Auto Plus Auto Parts - Pittsfield	Carberry6, LLC	7 Cottage St. Natick, MA 01760	AP Acquisition Company Massachusetts LLC	113 West St. Pittsfield, MA 01201	\$0.00
23.	Northeast	10713	Auto Plus Auto Parts - Lee	Carberry6, LLC	7 Cottage St. Natick, MA 01760	AP Acquisition Company Massachusetts LLC	9 Railroad St. Lee, MA 01238	\$0.00
24.	Northeast	10714	Auto Plus Auto Parts - Great Barrington	Carberry6, LLC	7 Cottage St. Natick, MA 01760	AP Acquisition Company Massachusetts LLC	180 State Rd. Great Barrington, MA 01230	\$0.00
25.	Midatlantic	10545	W Nepperhan Ave Yonkers	City of Yonkers	40 South Broadway City Hall, Suite 311 Yonkers, New York 10701	IEH Auto Parts LLC	City of Yonkers Standard Agreement - Contract No. 5267	\$0.00

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26.	Midatlantic	10001	10001 - SYRACUSE-10001	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	210 Lemoyne St. Syracuse, NY 13208	\$0.00
27.	Marietta	10020	S Salem Ave Dayton	Clarit Realty, Ltd.	Secaucus, NJ 07096-1515	IEH Auto Parts LLC	3941 Salem Ave. Dayton, OH 45406	\$0.00
28.	Marietta	10044	S State Rt 257 Seneca	Clarit Realty, Ltd.	9040 Town Center Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	3521 State Rte. 257 Seneca, PA 16346	\$0.00
29.	Marietta	10053	S E Main St. Clarion	Clarit Realty, Ltd.	9040 Town Center Parkway Lakewood Ranch, FL 34202	IEH Auto Parts LLC	1227 East Main St. Clarion, PA 16214	\$0.00
30.	Marietta	10140	S Andover Rd Wellsville (East)	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	3377 Andover Rd. Wellsville, NY 14895	\$0.00
31.	Marietta	10141	S Edward St Arcade(East)	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	28 Edward St. Arcade, NY 14009	\$0.00
32.	Marietta	10142	S Seneca St Hornell (East)	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	195 Seneca St. Hornell, NY 14843	\$0.00
33.	Marietta	10143	S Washington St. Jamestown (West)	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	908 Washington St. Jamestown, NY 14701	\$0.00
34.	Marietta	10167	S St. Paul St. Rochester	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	1281 St. Paul St Rochester, NY 14621	\$0.00

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35.	Marietta	10200	S Hinckley Pkwy. Cleveland	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	4565 Hinckley Pkwy. Cleveland, OH 44109	\$0.00
36.	Marietta	10231	S William Street Buffalo	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	1501 William St. Buffalo, NY 14206	\$0.00
37.	Marietta	10400	10400 - BINGHAMTON- 10400	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	111 Clinton St. Binghamton, NY 13901	\$0.00
38.	Northeast	10007	S S Main St Pascoag	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	26 South Main St. Pascoag, RI 02859	\$0.00
39.	Northeast	10184	S Carlon Drive Northampton	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	125 Carlon Dr. Northampton, MA 01060	\$0.00
40.	Northeast	10270	S Bradford Street Albany	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	272 Bradford St. Albany, NY 12206	\$0.00
41.	Marietta	10625	S AUTO PLUS- ATHENS OH	Cornwell Properties of Athens Outside LLC	23 North Court St. Athens, OH 45701	IEH Auto Parts LLC	600 East State St. Athens, OH 45701	\$0.00
42.	Midatlantic	10408	10408 - CORTLAND-10408	Cortland Squires LLC	18-10 26 Road Astoria, NY 11102	IEH Auto Parts LLC	21B Squires St. Cortland, NY 13045	\$0.00
43.	Midatlantic	10681	S Tyco Road	Crown Tyco Road LLC	8391 Old Courthouse Rd., Ste. 210 Vienna, VA 22182	IEH Auto Parts LLC	8524-C Tyco Rd. Vienna, VA 22180	\$0.00

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44.	Midatlantic	10435	S Delavergne Ave Wappingers Falls	Dantricia Realty Inc.	70 Patricia Ln. Clinton Corners, NY 12514	IEH Auto Parts LLC	18 DeLavernge Ave. Wappinger Falls, NY 12590	\$0.00
45.	Marietta	10629	S AUTO PLUS-NEW MARTINSVILL	Darren Cook	52418 Schupbach Add., PO BOX 67 Hannibal, OH 43931	IEH Auto Parts LLC	274 Monroe Ave. New Martinsville, WV 26155	\$0.00
46.	Midatlantic	10476	10476 - FOLCROFT- 10476	David Lea Company	11000 Atrium Way, AIM M05-302-121 Mt Laurel, NJ 08054	IEH Auto Parts LLC	44 Primos Ave. Folcroft, PA 19032	\$0.00
47.	Midatlantic	10562	S Old Annapolis Rd. Severn	Disney Road Associates LLC	6005 Avalon Drive Elkridge, MD 21075-5985	IEH Auto Parts LLC	2604 Annapolis Rd. Severn, MD 21144	\$27,950.24
48.	Midatlantic	10564	S Governors Ave. Dover	Downtown Dover Partnership, Inc.	555 E. Loockerman St. Dover, DE 19901	IEH Auto Parts LLC	120 S. Governors Ave. Dover, DE 19904	\$0.00
49.	Marietta	10209	S Middle Ave Elyria	Edward L. Kovachy Trust	8412 Lewis Rd. Olmsted Falls, OH 44108	IEH Auto Parts LLC	630 Middle Ave Elyria, OH 44035	\$0.00
50.	Midatlantic	10592	S AUTO PLUS- FREDERICKSBURG	Fredericksburg Auto Parts, Inc.	PO Box 1134 Fredericksburg, VA 22402	IEH Auto Parts LLC	400 Amaret St. Fredericksburg, VA 22401	\$0.00
51.	Midatlantic	10588	S AUTO PLUS- WARRENTON	Frost Family LLC	98 Dolphin Point Dr. Beaufort, SC 29907	IEH Auto Parts LLC	245 West Shirley Ave. Warrenton, VA 20186	\$0.00

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52.	Midatlantic	10552	S S. Philadelphia Blvd. Aberdeen	FRP Cranberry Run, LLC	34 Loveton Cir., Ste. 200 Sparks, MD 21152	IEH Auto Parts LLC	1007 Old Philadelphia Road Ste. 400 Aberdeen, MD 21001	\$0.00
53.	Midatlantic	10567	S Crofton Blvd Brinkley	Gardiner Realty and Development Company	2144 Preist Bridge Court, Suite 1 Crofton, MD 21114	IEH Auto Parts LLC	2146 Priest Bridge Court Suites 9, 10, 11, 17 and 18, Building E Crofton, MD 21114	\$2,300.00
54.	Marietta	10169	S Lakeville Rd. Geneseo	GBR Lakeville Limited Liability Company	225 Liberty Street, 31st floor New York, NY 10281-1058	IEH Auto Parts LLC	4143 Lakeville Rd Geneseo, NY 14454	\$3,000.00
55.	Marietta	10173	S Kepner Rd Canandaigua	Gemcole Properties, Inc	2495 Brickyard Road Canandaigua, NY 14424	IEH Auto Parts LLC	2495 Brickyard Road Canandaigua, NY 14424	\$0.00
56.	Midatlantic	10082	10082 - UTICA-10082	Genesee Business Center Inc.	6 Rhoads Dr. Utica, NY 13502	IEH Auto Parts LLC	9 Lee Street Utica, NY 13502	\$0.00

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57.	Midatlantic	10466	10466 - KENHORST-10466	Getty Properties Corp.	125 Jericho Turnpike, Suite 103 Jericho, NY 11753	IEH Auto Parts LLC	1009 Brooke Boulevard Reading, PA 19607	\$8,987.69
58.	Midatlantic	10578	10578 - RUNNEMEDE-10578	GKI Infill Philadelphia LLC	9450 W Bryn Mawr, Suite 750 Rosemont, IL 60018	IEH Auto Parts LLC	165 East 9th Avenue Runnemede, NJ 08078	\$12,000.00
59.	Midatlantic	10559	S Kunz Ave. Yord	Gradison Management	140 S Main Street Manchester, PA 17345	IEH Auto Parts LLC	135 Kurtz Ave. York, PA 17403	\$0.00
60.	Northeast	10253	10253 - GREEN ISLAND-10253	Grimm Building Materials Company, Inc.	PO Box 157 Troy, NY 12181	IEH Auto Parts LLC	13 Cannon St. Green Island, NY 12183	\$0.00
61.	Midatlantic	10709	10709 - AUTO PLUS - HALEDON - 10709	H and L Holdings Inc.	396 Van Winkle Ave. Hawthorne, NJ 07506	IEH Auto Parts LLC	269-273 Haledon Ave. Haledon, NJ 07508	\$0.00
62.	Northeast	10522	S Mechanic Street Leominster	Hancock Mechanic, LLC	10 Tower Office Park, Suite 507 Woburn, MA 01801	IEH Auto Parts LLC	126 Mechanic St. Leominster, MA 01453	\$0.00

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63.	Midatlantic	10260	10260 - ENDICOTT-10260	Harrison Group, Inc.	616 Stratmill Road Binghamton, NY 13904	IEH Auto Parts LLC	311 Harrison Ave Endicott, NY 13760	\$0.00
64.	Marietta	10204	S Linda Dr. # 6 Rocky River	Ingersoll Development Partners, LLC.	12600 Triskett Road Cleveland, OH 44111	IEH Auto Parts LLC	19950 Ingersoll Dr Rocky River, OH 44116	\$0.00
65.	Midatlantic	10458	10458 - AUTO PLUS - PENNDEL-10458	Ingress Properties Pennel, LLC	411 Garden State Drive Cherry Hill, NJ 08002	IEH Auto Parts LLC	145 Lincoln Ave. Langhorne, PA 19047	\$0.00
66.	Northeast	10267	S Inner Belt Drive Somerville	Inner Belt Industrial Center Realty LLC	54 Canal Street, 5th Floor Boston, MA 02114	IEH Auto Parts LLC	59 Inner Belt Rd. Somerville, MA 02143	\$0.00
67.	Midatlantic	10575	S Interstate Court Frederick	Interstate Properties L.L.C.	270 Interstate Ct., Unit 3 Frederick, MD 21704	IEH Auto Parts LLC	270 Interstate Court Unit 2 Frederick, MD 21704	\$0.00
68.	Midatlantic	10698	581 Eastern Blvd. South	James McGarity	13007 Lance Cir. Hagerstown, MD 21742	IEH Auto Parts LLC	581 Eastern Blvd. S. Hagerstown, MD 21740	\$0.00
69.	Marietta	10145	S Rt.415 North Bath(East)	JMC Rentals, LLC	7284 Coon Road Bath, NY 14810	IEH Auto Parts LLC	7172 State Route 54 Bath, NY 14810	\$0.00



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70.	Midatlantic	10554	S St. Clair Place Stevensville	John & Jean Duty Rental, LLC	707 Dulan Clark Rd. Centerville, MD 21617	IEH Auto Parts LLC	114 St. Clair Place Ste. 101 Stevensville, MD 21666	\$0.00
71.	Midatlantic	10431	10431 - SUFFERN- 10431	John Piccininni	37 Ramland Road Orangeburg, NY 10962	IEH Auto Parts LLC	351 Spook Rock Rd Suffern, NY 10901	\$0.00
72.	Marietta	10232	S Mooridian Dr Niagara Falls	Johnson Properties, LP	6638 Mooridian Dr. Niagara Falls, NY 14304	IEH Auto Parts LLC	6900 Mooridian Dr. Niagara Falls, NY 14304	\$0.00
73.	Marietta	10160	S Pittsburgh Rd. Valencia	Justin N. Castello	122 Butler St. Ext Valencia, PA 16059	IEH Auto Parts LLC	1388 Pittsburgh Rd Valencia, PA 16059	\$0.00
74.	Northeast	10504	S Main St Marlboro	Kariff Corporation	107 Audubon Road, 2-301 Wakefield, MA 01880	IEH Auto Parts LLC	31 Main St. Marlborough, MA 01752	\$0.00
75.	Northeast	10507	S East Main Street Webster	Keecody, LLC	310 Killdeer Road Webster, MA 01570	IEH Auto Parts LLC	72 East Main St. Webster, MA 01570	\$0.00
76.	Midatlantic	10460	10460 - KING OF PRUSSIA-10460	Kunda Prussia	349 South Henderson Rd. King of Prussia, PA 19406	IEH Auto Parts LLC	349 South Henderson Rd. King of Prussia, PA 19406	\$0.00
77.	Northeast	10513	S Chelmsford Street Lowell	L.A.A. Realty Trust	4 Foundry Street Lowell, MA 01852	IEH Auto Parts LLC	456 Chelmsford St. Lowell, MA 01851	\$0.00
78.	Marietta	10113	S Conneaut Lake Rd. Conneaut Lake	Lavina Jeane Page	PO Box 109 Conneaut Lake, PA 16316	IEH Auto Parts LLC	12560 Conneaut Lake Rd. Conneaut Lake, PA 16316	\$0.00
79.	Northeast	10516	S Liberty Street Springfield	Leigh Realty of Massachusetts, LLC	#14908, PO Box 55071 Boston, MA 02205-5071	IEH Auto Parts LLC	665 Liberty St. Springfield, MA 01104	\$0.00

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80.	Northeast	10500	S Fortune Blvd Milford	LMF Franklin Corp.	c/o Franchi Management Company, Inc. 182 West Central Street Natick, MA 01760	IEH Auto Parts LLC	40 Kenwood Circle Franklin, MA 02038	\$0.00
81.	Marietta	10170	S N. Main St. Honeoye Falls	Magnet Development LLC	60 Browns Race, Suite 200 Rochester, NY 14614	IEH Auto Parts LLC	58 N. Main St. Honeoye Falls, NY 14472	\$0.00
82.	Midatlantic	10683	S Mathis Ave.	Mathis Avenue Partnership	8577-D Sudley Rd. Manassas, VA 22110	IEH Auto Parts LLC	9111 Mathis Ave. Manassas, VA 20110	\$0.00
83.	Midatlantic	10485	10485 - AUTO PLUS - EDISON - 10485	McGlone Realty Resources, L.P.	40 Brunswick Ave., P.O. Box 594 Edison, NJ 08818-0594	IEH Auto Parts LLC	40 Brunswick Ave. Edison, NJ 08817	\$0.00
84.	Northeast	10527	S Littlefield Street	MCP III Littlefield LLC	201 Washington Street, Suite 2100 Boston, MA 02108	IEH Auto Parts LLC	57 Littlefield St. Avon, MA 02322	\$0.00
85.	Northeast	18071	W Littlefield Street	MCP III Littlefield LLC	201 Washington Street, Suite 2100 Boston, MA 02108	IEH Auto Parts LLC	57 Littlefield St. Avon, MA 02322	\$0.00
86.	Midatlantic	10557	S Governor Court Edgewood	MDH F2 BAL Governor Ct, LLC	3715 Northside Parkway NW, Ste. 4-240 Atlanta, GA 30327	IEH Auto Parts LLC	1305 Governor Court Abingdon, MD 21009	\$2,643.76
87.	Marietta	10239	AUTO PLUS BATAVIA 10239	Mega Properties, Inc.	139 Copernicus Blvd. Brantford, ONTARIO N3P 1N4	IEH Auto Parts LLC	4330 Commerce Dr. Batavia, NY 14020-4102	\$0.00

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88.	Midatlantic	10560	S Frankford Ave. Baltimore	Merritt-GR2, LLC	2066 Lord Baltimore Dr. Baltimore, MD 21244	IEH Auto Parts LLC	6943 Golden Ring Rd. Baltimore, MD 21237	\$0.00
89.	Midatlantic	10576	S Golden Ring Road Golden Ring	Merritt-GR2, LLC	2066 Lord Baltimore Dr. Baltimore, MD 21244	IEH Auto Parts LLC	6945 Golden Ring Rd. Baltimore, MD 21237	\$0.00
90.	Midatlantic	10680	S Carlin Springs Rd	Metropolitan Real Estate Services, LLC	6205 Old Keene Mill Court, Suite 100 Springfield, VA 22152	IEH Auto Parts LLC	3439 Carlin Springs Rd. Baileys Crossing, VA 22041	\$0.00
91.	Northeast	10490	W Morris Ave Holtsville	MidFirst Bank/MidFirst Bank Plaza	501 N.W. Grand Blvd. Oklahoma City, OK 73118	IEH Auto Parts LLC	194 Morris Ave Holtsville, NY 11742	\$0.00
92.	Midatlantic	10716	Auto Plus - Pearl River 10716	Miele Holding Corp.	29 Rochelle Dr. New City, NY 10956	AP Acquisition Company New York LLC	130 North Middletown Rd. Pearl River, NY 10965	\$0.00
93.	Marietta	10236	S Lincoln Ave Lockport	Mihpier Company, Inc.	PO Box 480 Lockport, NY 14095-0480	IEH Auto Parts LLC	5714 South Transit Road Lockport, NY 14094	\$0.00
94.	Midatlantic	10430	10430 - HAVERSTRAW- 10430	Mode Rt 9W Holdings LLC	PO Box 415 Monsey, NY 10952	IEH Auto Parts LLC	260 Route 9W Haverstraw, NY 10927	\$0.00
95.	Northeast	10317	S Farmington Ave Farmington	Motor Supply Company, Inc.	P.O. Box 378 Unionville, CT 06085	IEH Auto Parts LLC	1371 Farmington Ave. Farmington, CT 06032	\$0.00

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96.	Midatlantic	10686	S Maries Rd	N&R, LLC	44710 Cape Court 136Ashburn, VA 20147	IEH Auto Parts LLC	45915 Maries Rd. Unit 192 Sterling, VA 20166	\$0.00
97.	Northeast	10480	10480 - UNION- 10480	NRCW Holdings, Inc.	22 Park Rd. Short Hills, NJ 07078	IEH Auto Parts LLC	1120 Morris Ave. Union, NJ 07083	\$0.00
98.	Northeast	18017	Union DC	NRCW Holdings, Inc.	22 Park Rd. Short Hills, NJ 07078	IEH Auto Parts LLC	1120 Morris Ave. Union, NJ 07083	\$0.00

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99.	Northeast	10524	S Massachusetts Ave Boston (Fire dept)	Office of the Commonwealth –Operational Services Division	1 Ashburton Pl Room #1313 Boston, MA 02118 Lisa.westgate@state.ma.us	IEH Auto Parts LLC dba Auto Plus Auto Parts	901 N Lenola Road Moorestown, NJ 08057	\$0.00
100.	Midatlantic	10479	10479 - NEW COLUMBIA-10479	Patton New Columbia Investments, LLC	55 Patton Drive Milton, PA 17847	IEH Auto Parts LLC	3357 Old Rte. 15 New Columbia, PA 17856	\$0.00
101.	Northeast	10512	S Providence Road Whitinsville	PCK Limited Partnership	1 Mercantile St., Ste. 510 Worcester, MA 01608	IEH Auto Parts LLC	1167 Providence Rd. Whitinsville, MA 01588	\$0.00
102.	Midatlantic	10565	10565 - WILMINGTON- 10565	Pramukh Property, LLC	34 Celestial Way Newark, DE 19711	IEH Auto Parts LLC	3315 Old Capitol Trail Wilmington, DE 19808	\$0.00
103.	Midatlantic	10484	10484 - EAST RUTHERFORD- 10484	RCW Rutherford Realty, LLC	22 Park Rd. Short Hills, NJ 07078	IEH Auto Parts LLC	810 Paterson Avenue Rutherford East, NJ 07073	\$0.00
104.	Northeast	10131	S Hall Street Lowell	Richards Auto Supply, Inc.	131 D. W. Hwy., 534 Nashua, NH 03060	IEH Auto Parts LLC	98 Hall St. Lowell, MA 01854	\$0.00

<b>#</b>	<b><u>LOT</u></b>	<b><u>ID</u></b>	<b><u>Profit Center Name</u></b>	<b><u>Landlord Name</u></b>	<b><u>Landlord Address</u></b>	<b><u>Debtor Tenant</u></b>	<b><u>Premises Address</u></b>	<b><u>Estimated Cure Costs</u></b>
105.	Northeast	10501	S Shrewsbury Street Worcester	Robert A. DeFalco	PO Box 2912 Worcester, MA 01613	IEH Auto Parts LLC	164 Shreswbury St. Worcester, MA 01604	\$0.00
106.	Midatlantic	10459	10459 - AUTO PLUS - MEDFORD-10459	Robert P. McLaughlin	2 Cassin Hill Dr. Garnet Valley, PA 19060- 1321	IEH Auto Parts LLC	203 Medford Mt Holly Rd Medford, NJ 08055	\$0.00
107.	Midatlantic	10558	S East Main Street Rising Sun	Ruth M. White	63 Simmers Rd. Rising Sun, MD 21911	IEH Auto Parts LLC	201 East Main St. Rising Sun, MD 21911	\$0.00
108.	Northeast	10514	S First Street Blvd Lowell	SAALDA 1st Street Realty LLC	31 1st Street Lowell, ME 01850	IEH Auto Parts LLC	39 First Street Blvd. Lowell, MA 01850	\$0.00
109.	Midatlantic	10572	S Maple Avenue Hanover	Small K Partnership	1005 Stamper Siding Road Scotland Neck, NC 27874	IEH Auto Parts LLC	25 Maple Ave. Hanover, PA 17331	\$0.00
110.	Northeast	10517	S South Street Holyoke	South Street Plaza Associates, L.L.	619 Palisade Avenue Englewood Cliffs, NJ 07632	IEH Auto Parts LLC	239 South Street Holyoke, MA 01040	\$0.00
111.	Marietta	10051	Auto Plus – Swissvale 0051	Stanley J. Stapinski	4111 Windsor Ct. Murrysville, PA 15668	IEH Auto Parts LLC	7450 Roslyn St. Pittsburgh, PA 15218	\$0.00
112.	Marietta	10052	Auto Plus Verona	Stanley J. Stapinski	4111 Windsor Ct. Murrysville, PA 15668	IEH Auto Parts LLC	6150 Saltsburg Rd. Verona, PA 15147	\$0.00
113.	Midatlantic	10534	W 69th Place Woodside	Suweb Realty Inc.	69-37 50th Ave. Woodside, NY 11377	IEH Auto Parts LLC	50-36 69th Place Woodside, NY 11377	\$0.00

#	LOT	ID	Profit Center Name	Landlord Name	Landlord Address	Debtor Tenant	Premises Address	Estimated Cure Costs
114.	Midatlantic	10553	S Washington Ave. Chestertown	TKSC, L.L.C.	814 Stiles Ct. Joppa, MD 21085	IEH Auto Parts LLC	517 Washington St. Chestertown, MD 21620	\$0.00
115.	Midatlantic	10555	S Flint Dr. North East	TKSC, L.L.C.	814 Stiles Ct. Joppa, MD 21085	IEH Auto Parts LLC	24 Flint Dr. North East, MD 21901	\$0.00
116.	Midatlantic	10563	S Creamery Lane Easton	Trintaudon LLC	8977 Mistletoe Dr. Easton, MD 21601	IEH Auto Parts LLC	8977 Mistletoe Dr. Building 2 Easton, MD 21601	\$0.00
117.	Northeast	10523	S Belmont Avenue Springfield	Trustees of 88- 90 Birnie Ave. Realty Trust	15 Great Brook Dr. Southwick, MA 01077	IEH Auto Parts LLC	585 Belmont Avenue Springfield, MA 01108	\$0.00
118.	Midatlantic	10561	S Tuc Road Westminster	Tuc Rentals, LLC	7 Tuc Rd., Ste. E Westminster, MD 21157	IEH Auto Parts LLC	7 Tuc Rd. Westminster, MD 21157	\$0.00
119.	Midatlantic	10471	10471 - SOUDERTON-10471	Velocity Ventures	921 Cross Rd. Schwenksville, PA 19473	IEH Auto Parts LLC	3425 Bethlehem Pike Souderton, PA 18964	\$116,776.40
120.	Marietta	10631	S AUTO PLUS- POMEROY	Village of Pomeroy	660 East Main Street Pomeroy, OH 45769	IEH Auto Parts LLC	600 East Main St. Pomeroy, OH 45750	\$0.00
121.	Marietta	10626	S AUTO PLUS- BARNESVILLE	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	123 North Chestnut St. Store #702 Barnesville, OH 43713	\$0.00

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>	<u>Estimated Cure Costs</u>
122.	Marietta	10627	S AUTO PLUS-WATERFORD	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	20101 State Rte. 339 Waterford, OH 45786	\$0.00
123.	Marietta	10628	S AUTO PLUS-CALDWELL	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	218 West St. Caldwell, OH 43724	\$0.00
124.	Marietta	10630	S AUTO PLUS-PARKERSBURG	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	1301 Garfield Ave. Parkersburg, WV 26101	\$0.00
125.	Marietta	10632	S AUTO PLUS-WOODSFIELD	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	209 South Main St. Woodsfield, OH 43793	\$0.00
126.	Marietta	10633	S AUTO PLUS-MARIETTA OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	321 Second St. Marietta, OH 45750	\$0.00
127.	Marietta	10634	S AUTO PLUS-MARIETTA WHS ST	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	123 Tennis Center Drive Marietta, OH 45750	\$0.00
128.	Marietta	10635	S AUTO PLUS-AUTO PAINT	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	131 Second St. Marietta, OH 45750	\$0.00
129.	Marietta	10636	S AUTO PLUS-MARIETTA SHOP	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	321 Second St. Marietta, OH 45750	\$0.00
130.	Marietta	18043	W Tennis Center Drive Marietta	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	121 Tennis Center Drive Marietta, OH 45750	\$0.00
131.	Midatlantic	10550	S 331 Baltimore Pike Bel Air	W-4 LLC	109 E. Jarrettsville Rd. Forest Hill, MD 21050	IEH Auto Parts LLC	2203 Commerce Rd. Forest Hill, MD 21050	\$0.00
132.	Midatlantic	10717	Auto Plus - Nanuet 10717	Warriner Plumbing & Heating LLC	1073 Route 94, Suite 22 New Windsor, NY 12553	AP Acquisition Company New York LLC	95 New Clarkstown Rd. Nanuet, NY 10954- 5205	\$0.00



<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>	<u>Estimated Cure Costs</u>
133.	Midatlantic	10711	AutoPlus - Sheridan	West Farms Realty LLC	1250 Waters Pl., PH1 Bronx, NY 10461	IEH Auto Parts LLC	1460 Sheridan Expwy. Bronx, NY 10459	\$0.00
134.	Marietta	10238	S State St Olean	West State Auto Parts, LLC	1089 Witherell Drive Olean, NY 14760	IEH Auto Parts LLC	815 W. State St. Olean, NY 14760	\$0.00
135.	Midatlantic	10687	S Broadview Ave.	WFC, LLC	7551 Foxview Drive Warrenton, VA 20186	IEH Auto Parts LLC	60 Broadview Ave. Warrenton, VA 20186	\$0.00
136.	Midatlantic	10452	S Entre CT.	WHB Owner, LLC	360 S Rosemarv Avenue, Suite 1020 West Palm Beach, FL 33401	IEH Auto Parts LLC	4262 Entre Center Chantilly, VA 20151	\$0.00
137.	Midatlantic	10688	S Progress Ct.	WMB, L.C.	13275 University Blvd Gainesville, VA 20155	IEH Auto Parts LLC	13285 University Blvd Gainesville, VA 20155	\$12,000.00
138.	Midatlantic	10409	10409 - HANCOCK- 10409	Wong Main Street LLC	357 Hollywood Ave Douglaston, NY 11363	IEH Auto Parts LLC	668 West Main St Hancock, NY 13783	\$0.00
139.	Marietta	10212	S Hart St. #A8 Mentor	Zappitelli Enterprises Inc.	9946 Johnnycake Ridge Rd. Painesville, OH 44077	IEH Auto Parts LLC	7150 Hart St Mentor, OH 44060	\$0.00
<b>TOTAL</b>								<b>\$195,553.91</b>

**Section 2.5(a)****Assumed Contracts and Assumed Leases****(a) LOT 2: MASON CITY**

<b>#</b>	<b>ID</b>	<b><u>Profit Center Name</u></b>	<b><u>State</u></b>	<b><u>Landlord Name</u></b>	<b><u>Landlord Address</u></b>	<b><u>Debtor Tenant</u></b>	<b><u>Premises Address</u></b>
1.	10393	S 36 Fond du Lac	WI	36 East 3rd Street LLC	21 East 2nd Street #103 Fond du Lac, WI 54935	IEH Auto Parts LLC	36 3rd St. Fond du Lac, WI 54935
2.	10385	S Lindale Ave S. Bloomington	MN	8810 Lyndale Avenue, LLC	4737 County Road 101, Suite 243 Minnetonka, MN 55345	IEH Auto Parts LLC	8810 Lyndale Ave. S. Bloomington, MN 55420
3.	10397	S 1004 Sheboygan	WI	Chuck A. Raml	336 Western Ave. Sheboygan Falls, WI 53085	IEH Auto Parts LLC	1004 Ontario Ave. Sheboygan, WI 53081
4.	10159 18059	S Front St. Kansas City	MO	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	5900 Front St. Kansas City, MO 64120 <sup>1</sup>
5.	10394	S 110 Beaver Dam	WI	Curwick Real Estate LLC	N8031 Oak Ridge Dr. Beaver Dam, WI 53916	IEH Auto Parts LLC	110 Ryan Canpafio's Way Beaver Dam, WI 53916
6.	10391	S Rice Street Little Canada	MN	Kath Fuel Oil Service Co.	3696 Rice St. Little Canada, MN 55513	IEH Auto Parts LLC	3096 Rice St. Little Canada, MN 55513

<sup>1</sup> Buyer indicated this store front is to be liquidated; did not indicate whether lease to be assumed given DC. Please confirm.

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
7.	10384	S West Broadway Crystal	MN	Paragon Properties of Maple Grove, Inc.	6663 Cardinal Cir. Maple Grove, MN 55369	IEH Auto Parts LLC	6224 Lakeland Ave. N Ste. 104 Brooklyn Park, MN 55428
8.	10264	Auto Plus Melrose - 10264	IL	THE PEP BOYS - MANNY, MOE & JACK LLC	3111 West Allegheny Avenue Philadelphia, PA 19132	IEH Auto Parts LLC	2600 W North Ave. Melrose Park, IL 60160
9.	10380	S Excelsior Blvd. Hopkins	MN	Ugorets Properties, LLC	410 11th Avenue South Hopkins, MN 55343	IEH Auto Parts LLC	7900 Excelsior Blvd Hopkins, MN 55343

**(b) LOT 4: MEMPHIS**

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
1.	10341	S Crestview Memphis	TN	Double C. Investment Company G.P.	1350 Enon Ln. Bolivar, TN 38008	IEH Auto Parts LLC	5388 Crestview Road Ste. 102 Memphis, TN 38134
2.	10350	S Hwy 46 South Dickson	TN	Douglas Jenkins	500 Eno Rd. Dickson, TN 37055	IEH Auto Parts LLC	401 Hwy 46 South Dickson, TN 37055
3.	10340 18048	S Phelan Ave Memphis	TN	Memphis Distribution Partners, LLC	1713 Broadmoor Dr., Ste. 208 Bryan, TX 77802	IEH Auto Parts LLC	633 Phelan Ave Memphis, TN 38101

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
4.	10342 <sup>2</sup>	S Interstate Blvd Horn Lake	MS	Eternitech, LLC	151 Narvick Cove Cordova, TN 38018	IEH Auto Parts LLC	6934 Interstate Blvd Horn Lake, MS 38637

**(c) LOT 6: NORTHEAST**

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
1.	10526	S Park Street Hartford	CT	1200 Park Street LLC	2074 Park Street, Suite 101 Hartford, CT 06106	IEH Auto Parts LLC	1200 Park Street Hartford, CT 06106
2.	10487 <sup>3</sup>	S South Avenue Staten Island	NY	388 South S.I. LLC	1571 Marine Parkway Brooklyn, NY 11234	IEH Auto Parts LLC	388 South Ave Staten Island, NY 10303
3.	10331	S Main St. Deep River	CT	449-500 Main LLC	500 Main St., Ste. 5 Deep River, CT 06417	IEH Auto Parts LLC	448 Main St. Deep River, CT 06417
4.	10508	S Waverly Street Framingham	MA	464 Waverly Street Realty	2 Cedar St. Framingham, MA 01702	IEH Auto Parts LLC	494 Waverly Street Framingham, MA 01701
5.	10005	S Walnut St. Peabody	MA	77 Walnut Street Realty Trust	75 Walnut St. Peabody, MA 01960	IEH Auto Parts LLC	77 Walnut St Peabody, MA 01960

<sup>2</sup> This lease is expired. Buyer will have to enter into new lease with the Landlord.

<sup>3</sup> This lease is expired. Buyer will have to enter into new lease with the Landlord.

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
6.	10519	S Winter Street Haverhill	MA	86 Winter Street, LLC	9177 Mercato Way Naples Louise Penta, FL 34108	IEH Auto Parts LLC	86 Winter Street Haverhill, MA 01830
7.	10521	S Washington Street Gloucester	MA	Braga Ventures Three, LLC	132 Washington St. Gloucester, MA 01930	IEH Auto Parts LLC	11 Whistle Stop Way Gloucester, MA 01930
8.	10510	S Broadway	MA	Broadway Canal Management	599 Canal Street Lawrence, MA 01840	IEH Auto Parts LLC	7 Broadway - Rte. 28 Lawrence, MA 01842
9.	10503	S John Fitch Highway Fitchburg	MA	CAP Properties 123, LLC	Four Seasons Residence 1 Dalton Street, Apt 3502 Boston, MA 02115	IEH Auto Parts LLC	84 John Fitch Hwy. Fitchburg, MA 01420
10.	10506	S Main Street Southbridge	MA	CAP Properties Southbridge LLC	Four Seasons Residence 1 Dalton Street, Apt 3502 Boston, MA 02115	IEH Auto Parts LLC	380 Main St. Southbridge, MA 01550
11.	10712	Auto Plus Auto Parts - Pittsfield	MA	Carberry6, LLC	7 Cottage St. Natick, MA 01760	AP Acquisition Company Massachusetts LLC	113 West St. Pittsfield, MA 01201
12.	10713	Auto Plus Auto Parts - Lee	MA	Carberry6, LLC	7 Cottage St. Natick, MA 01760	AP Acquisition Company Massachusetts LLC	9 Railroad St. Lee, MA 01238

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
13.	10714	Auto Plus Auto Parts - Great Barrington	MA	Carberry6, LLC	7 Cottage St. Natick, MA 01760	AP Acquisition Company Massachusetts LLC	180 State Rd. Great Barrington, MA 01230
14.	10007	S S Main St Pascoag	RI	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	26 South Main St. Pascoag, RI 02859
15.	10184	S Carlon Drive Northampton	MA	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	125 Carlon Dr. Northampton, MA 01060
16.							
17.	10270	S Bradford Street Albany	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	272 Bradford St. Albany, NY 12206
18.	10511	S French King Highway Greenfield	MA	Dunphy Real Estate	63 French King Highway Greenfield, MA 01301-1325	IEH Auto Parts LLC	63 French King Highway Greenfield, MA 01301
19.	10515	S West Boylston Street Worcester	MA	Fidelis Corporation	285 Main St., P.O. Box 60305 Worcester, MA 01606	IEH Auto Parts LLC	651 West Boylston St. Worcester, MA 01606

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
20.	10253	10253 - GREEN ISLAND-10253	NY	Grimm Building Materials Company, Inc.	PO Box 157 Troy, NY 12181	IEH Auto Parts LLC	13 Cannon St. Green Island, NY 12183
21.	10522	S Mechanic Street Leominster	MA	Hancock Mechanic, LLC	10 Tower Office Park, Suite 507 Woburn, MA 01801	IEH Auto Parts LLC	126 Mechanic St. Leominster, MA 01453
22.	10267	S Inner Belt Drive Somerville	MA	Inner Belt Industrial Center Realty LLC	54 Canal Street, 5th Floor Boston, MA 02114	IEH Auto Parts LLC	59 Inner Belt Rd. Somerville, MA 02143
23.	10504	S Main St Marlboro	MA	Kariff Corporation	107 Audubon Road, 2-301 Wakefield, MA 01880	IEH Auto Parts LLC	31 Main St. Marlborough, MA 01752
24.	10507	S East Main Street Webster	MA	Keecody, LLC	310 Killdeer Road Webster, MA 01570	IEH Auto Parts LLC	72 East Main St. Webster, MA 01570
25.	10513	S Chelmsford Street Lowell	MA	L.A.A. Realty Trust	4 Foundry Street Lowell, MA 01852	IEH Auto Parts LLC	456 Chelmsford St. Lowell, MA 01851
26.	10516	S Liberty Street Springfield	MA	Leigh Realty of Massachusetts, LLC	#14908, PO Box 55071 Boston, MA 02205-5071	IEH Auto Parts LLC	665 Liberty St. Springfield, MA 01104
27.	10500 <sup>4</sup>	S Fortune Blvd Milford	MA	LMF Franklin Corp.	c/o Franchi Management Company, Inc. 182 West Central Street Natick, MA 01760	IEH Auto Parts LLC	40 Kenwood Circle Franklin, MA 02038

<sup>4</sup> Note to Buyer: New address, JW bankruptcy team to provide cure notice to new landlord ASAP.

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
28.	10527 18071	S Littlefield Street	MA	MCP III Littlefield LLC	201 Washington Street, Suite 2100 Boston, MA 02108	IEH Auto Parts LLC	57 Littlefield St. Avon, MA 02322
29.	10490	W Morris Ave Holtsville	NY	MidFirst Bank/MidFirst Bank Plaza	501 N.W. Grand Blvd. Oklahoma City, OK 73118	IEH Auto Parts LLC	194 Morris Ave Holtsville, NY 11742
30.	10317	S Farmington Ave Farmington	CT	Motor Supply Company, Inc.	P.O. Box 378 Unionville, CT 06085	IEH Auto Parts LLC	1371 Farmington Ave. Farmington, CT 06032
31.	10480 18017	10480 - UNION- 10480	NJ	NRCW Holdings, Inc.	22 Park Rd. Short Hills, NJ 07078	IEH Auto Parts LLC	1120 Morris Ave. Union, NJ 07083
32.	10524 <sup>5</sup>	S Massachusetts Ave Boston (Fire dept)	MA	Office of the Commonwealth – Operational Services Division	1 Ashburton Pl Room #1313 Boston, MA 02118 Lisa.westgate@state.ma.us	IEH Auto Parts LLC dba Auto Plus Auto Parts	901 N Lenola Road Moorestown, NJ 08057
33.	10512	S Providence Road Whitinsville	MA	PCK Limited Partnership	1 Mercantile St., Ste. 510 Worcester, MA 01608	IEH Auto Parts LLC	1167 Providence Rd. Whitinsville, MA 01588

<sup>5</sup> This is not actually a lease agreement, it is an operating agreement.



<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
34.	10131	S Hall Street Lowell	MA	Richards Auto Supply, Inc.	131 D. W. Hwy., 534 Nashua, NH 03060	IEH Auto Parts LLC	98 Hall St. Lowell, MA 01854
35.							
36.	10501	S Shrewsbury Street Worcester	MA	Robert A. DeFalco	PO Box 2912 Worcester, MA 01613	IEH Auto Parts LLC	164 Shreswbury St. Worcester, MA 01604
37.	10514	S First Street Blvd Lowell	MA	SAALDA 1st Street Realty LLC	31 1st Street Lowell, ME 01850	IEH Auto Parts LLC	39 First Street Blvd. Lowell, MA 01850
38.	10517	S South Street Holyoke	MA	South Street Plaza Associates, L.L.	619 Palisade Avenue Englewood Cliffs, NJ 07632	IEH Auto Parts LLC	239 South Street Holyoke, MA 01040
39.	10523	S Belmont Avenue Springfield	MA	Trustees of 88-90 Birnie Ave. Realty Trust	15 Great Brook Dr. Southwick, MA 01077	IEH Auto Parts LLC	585 Belmont Avenue Springfield, MA 01108

**(d) LOT 7: MARIETTA**

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
1.	10233	S Union Road West Seneca	NY	1780 Union Road LLC	P.O. Box 107 Orchard Park, NY 12127	IEH Auto Parts LLC	1780 Union Rd. West Seneca, NY 14224
2.	10166	S 166 Rochester-Adelaide	NY	54 Adelaide Street, LLC	1 Bason View Dr. Pittsford, NY 14534	IEH Auto Parts LLC	54 Adelaide St. Rochester, NY 14606

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
3.	10168	S East Main St. Avon	NY	Avon Town Plaza LLC	835 East Main Street Rochester, NY 14605	IEH Auto Parts LLC	275 East Main St Avon, NY 14414
4.							
5.	10020	S Salem Ave Dayton	OH	Clarit Realty, Ltd.	Secaucus, NJ 07096- 1515	IEH Auto Parts LLC	3941 Salem Ave. Dayton, OH 45406
6.	10044	S State Rt 257 Seneca	PA	Clarit Realty, Ltd.	9040 Town Center Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	3521 State Rte. 257 Seneca, PA 16346
7.	10053	S E Main St. Clarion	PA	Clarit Realty, Ltd.	9040 Town Center Parkway Lakewood Ranch, FL 34202	IEH Auto Parts LLC	1227 East Main St. Clarion, PA 16214
8.							
9.	10140	S Andover Rd Wellsville (East)	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	3377 Andover Rd. Wellsville, NY 14895
10.	10141	S Edward St Arcade(East)	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	28 Edward St. Arcade, NY 14009

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
11.	10142	S Seneca St Hornell (East)	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	195 Seneca St. Hornell, NY 14843
12.	10143	S Washington St. Jamestown (West)	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	908 Washington St. Jamestown, NY 14701
13.	10167	S St. Paul St. Rochester	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	1281 St. Paul St Rochester, NY 14621
14.	10200	S Hinckley Pkwy. Cleveland	OH	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	4565 Hinckley Pkwy. Cleveland, OH 44109
15.	10231	S William Street Buffalo	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	1501 William St. Buffalo, NY 14206
16.	10400 <sup>6</sup>	10400 - BINGHAMTON- 10400	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	111 Clinton St. Binghamton, NY 13901
17.	10625	S AUTO PLUS- ATHENS OH	OH	Cornwell Properties of Athens Outside LLC	23 North Court St. Athens, OH 45701	IEH Auto Parts LLC	600 East State St. Athens, OH 45701

<sup>6</sup> Note to Buyer: Although not listed in the bid location IDs, this also includes profit center 10413, which shares the location.

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
18.	10629	S AUTO PLUS- NEW MARTINSVILL	WV	Darren Cook	52418 Schupbach Add., PO BOX 67 Hannibal, OH 43931	IEH Auto Parts LLC	274 Monroe Ave. New Martinsville, WV 26155
19.							
20.	10209	S Middle Ave Elyria	OH	Edward L. Kovachy Trust	8412 Lewis Rd. Olmsted Falls, OH 44108	IEH Auto Parts LLC	630 Middle Ave Elyria, OH 44035
21.	10169	S Lakeville Rd. Geneseo	NY	GBR Lakeville Limited Liability Company	225 Liberty Street, 31st floor New York, NY 10281- 1058	IEH Auto Parts LLC	4143 Lakeville Rd Geneseo, NY 14454
22.	10173	S Kepner Rd Canandaigua	NY	Gemcole Properties, Inc	2495 Brickyard Road Canandaigua, NY 14424	IEH Auto Parts LLC	2495 Brickyard Road Canandaigua, NY 14424
23.	10204	S Linda Dr. # 6 Rocky River	OH	Ingersoll Development Partners, LLC.	12600 Triskett Road Cleveland, OH 44111	IEH Auto Parts LLC	19950 Ingersoll Dr Rocky River, OH 44116
24.							
25.	10145	S Rt.415 North Bath(East)	NY	JMC Rentals, LLC	7284 Coon Road Bath, NY 14810	IEH Auto Parts LLC	7172 State Route 54 Bath, NY 14810

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
26.	10232	S Mooridian Dr Niagara Falls	NY	Johnson Properties, LP	6638 Mooridian Dr. Niagara Falls, NY 14304	IEH Auto Parts LLC	6900 Mooridian Dr. Niagara Falls, NY 14304
27.	10160	S Pittsburgh Rd. Valencia	PA	Justin N. Castello	122 Butler St. Ext Valencia, PA 16059	IEH Auto Parts LLC	1388 Pittsburgh Rd Valencia, PA 16059
28.	10113	S Conneaut Lake Rd. Conneaut Lake	PA	Lavina Jeane Page	PO Box 109 Conneaut Lake, PA 16316	IEH Auto Parts LLC	12560 Conneaut Lake Rd. Conneaut Lake, PA 16316
29.	10170	S N. Main St. Honeoye Falls	NY	Magnet Development LLC	60 Browns Race, Suite 200 Rochester, NY 14614	IEH Auto Parts LLC	58 N. Main St. Honeoye Falls, NY 14472
30.	10239	AUTO PLUS BATAVIA 10239	NY	Mega Properties, Inc.	139 Copernicus Blvd. Brantford, ONTARIO N3P 1N4	IEH Auto Parts LLC	4330 Commerce Dr. Batavia, NY 14020-4102
31.	10236	S Lincoln Ave Lockport	NY	Mihpier Company, Inc.	P.O. Box 480 Lockport, NY 14095- 0480	IEH Auto Parts LLC	5714 South Transit Road Lockport, NY 14094
32.	10051	Auto Plus – Swissvale 0051	PA	Stanley J. Stapinski	4111 Windsor Ct. Murrysville, PA 15668	IEH Auto Parts LLC	7450 Roslyn St. Pittsburgh, PA 15218
33.	10052	Auto Plus Verona	PA	Stanley J. Stapinski	4111 Windsor Ct. Murrysville, PA 15668	IEH Auto Parts LLC	6150 Saltsburg Rd. Verona, PA 15147
34.	10631	S AUTO PLUS- POMEROY	OH	Village of Pomeroy	660 East Main Street Pomeroy, OH 45769	IEH Auto Parts LLC	600 East Main St. Pomeroy, OH 45750

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
35.	10626	S AUTO PLUS-BARNESVILLE	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	123 North Chestnut St. Store #702 Barnesville, OH 43713
36.	10627	S AUTO PLUS-WATERFORD	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	20101 State Rte. 339 Waterford, OH 45786
37.	10628	S AUTO PLUS-CALDWELL	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	218 West St. Caldwell, OH 43724
38.	10630	S AUTO PLUS-PARKERSBURG	WV	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	1301 Garfield Ave. Parkersburg, WV 26101
39.	10632	S AUTO PLUS-WOODSFIELD	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	209 South Main St. Woodsfield, OH 43793
40.	10633	S AUTO PLUS-MARIETTA OH	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	321 Second St. Marietta, OH 45750
41.	10634	S AUTO PLUS-MARIETTA WHS ST	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	123 Tennis Center Drive Marietta, OH 45750
42.	10635	S AUTO PLUS-AUTO PAINT	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	131 Second St. Marietta, OH 45750
43.	10636	S AUTO PLUS-MARIETTA SHOP	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	321 Second St. Marietta, OH 45750
44.	18043	W Tennis Center Drive Marietta	NY	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	121 Tennis Center Drive Marietta, OH 45750
45.	10238	S State St Olean	NY	West State Auto Parts, LLC	1089 Witherell Drive Olean, NY 14760	IEH Auto Parts LLC	815 W. State St. Olean, NY 14760

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
46.	10212	S Hart St. #A8 Mentor	OH	Zappitelli Enterprises Inc.	9946 Johnnycake Ridge Rd. Painesville, OH 44077	IEH Auto Parts LLC	7150 Hart St Mentor, OH 44060
47.	10637 <sup>7</sup>	S Riverside Drive Keen Mountain	VA				

**(e) LOT 8: MID-ATLANTIC**

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
1.	10710	AutoPlus - Bronx	NY	1170 River, LLC	46 Church Tavern Rd. South Salem, NY 10590	AP Acquisition Company Missouri LLC	1170 Bronx River Ave. Bronx, NY 10472
2.	10432	S Lake Walton Rd Hopewell Junction	NY	152 Fishkill LLC	151 N. Main Street, Suite 400 New City, NY 10956	IEH Auto Parts LLC	49 Elm St. Fishkill, NY 12524

<sup>7</sup> No lease here. Sellers own this property. The address for this property is 8618 Riverside Drive, Oakwood, VA.

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
3.	10473	10473 - PHILADELPHIA- 10473	PA	2383 Church LLC	10 Highpoint Drive Medford, NJ 08055  Attn: Sigmund J. Fleck, Esquire Brown McGarry Nimeroff LLC 158 West Gay Street, Suite 200 West Chester, PA 19380 sfleck@bmnlawyers.com	IEH Auto Parts LLC	2383 Church Street Philadelphia, PA 19124
4.	10470	10470 - DOYLESTOWN- 10470	PA	4059 Doylestown Acquisition, LLC	PO Box 777 Rhinebeck, NY 12572	IEH Auto Parts LLC	4059 Skyron Dr. Doylestown, PA 18902
5.	18070 10390	W Westphalia Rd Upper Marlboro	MD	8420 Westphalia Road LLC c/o Hartz Mountain Industries, Inc.	500 Plaza Drive, PO Box 1515	IEH Auto Parts LLC	8420 Westphalia Rd. Upper Marlboro, MD 20772
6.							
7.							
8.	10467	10467 - LEBANON- 10467	PA	Bamberger's Inc.	122 Schneider Dr. Lebanon, PA 17046	IEH Auto Parts LLC	122 Schneider Dr. Lebanon, PA 17046



<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
9.	10455	10455 - HILLSBOROUGH-10455	NJ	Bane Realty LLC	330 Roycefield Road, Building H Hillsborough, NJ 08844	IEH Auto Parts LLC	330 Roycefield Road Suites 2 and 3 Hillsborough, NJ 00884
10.	10412	10412 - GREAT BEND-10412	PA	Bridgewater Church	107 Church St. Montrose, PA 18801	IEH Auto Parts LLC	716 New York Ave Hallstead, PA 18822
11.							
12.	10545 <sup>8</sup>	W Nepperhan Ave Yonkers	NY	City of Yonkers	40 South Broadway City Hall, Suite 311 Yonkers, New York 10701	IEH Auto Parts LLC	City of Yonkers Standard Agreement – Contract No. 5267
13.	10001	10001 - SYRACUSE-10001	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	210 Lemoyne St. Syracuse, NY 13208
14.							
15.	10408	10408 - CORTLAND-10408	NY	Cortland Squires LLC	18-10 26 Road Astoria, NY 11102	IEH Auto Parts LLC	21B Squires St. Cortland, NY 13045
16.	10681	S Tyco Road	VA	Crown Tyco Road LLC	8391 Old Courthouse Rd., Ste. 210 Vienna, VA 22182	IEH Auto Parts LLC	8524-C Tyco Rd. Vienna, VA 22180

<sup>8</sup> This is not actually a lease agreement, it is an operating agreement.

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
17.	10435	S Delavergne Ave Wappingers Falls	NY	Dantricia Realty Inc.	70 Patricia Ln. Clinton Corners, NY 12514	IEH Auto Parts LLC	18 DeLavergne Ave. Wappingers Falls, NY 12590
18.	10476	10476 - FOLCROFT- 10476	PA	David Lea Company	11000 Atrium Way, AIM M05-302-121 Mt Laurel, NJ 08054	IEH Auto Parts LLC	44 Primos Ave. Folcroft, PA 19032
19.							
20.	10562	S Old Annapolis Rd. Severn	MD	Disney Road Associates LLC	6005 Avalon Drive Elkridge, MD 21075-5985	IEH Auto Parts LLC	2604 Annapolis Rd. Severn, MD 21144
21.	10564	S Governors Ave. Dover	DE	Downtown Dover Partnership, Inc.	555 E. Loockerman St. Dover, DE 19901	IEH Auto Parts LLC	120 S. Governors Ave. Dover, DE 19904
22.							
23.							
24.	10592	S AUTO PLUS- FREDERICKSBURG	VA	Fredericksburg Auto Parts, Inc.	PO Box 1134 Fredericksburg, VA 22402	IEH Auto Parts LLC	400 Amaret St. Fredericksburg, VA 22401

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
25.	10588	S AUTO PLUS-WARRENTON	VA	Frost Family LLC	98 Dolphin Point Dr. Beaufort, SC 29907	IEH Auto Parts LLC	245 West Shirley Ave. Warrenton, VA 20186
26.	10552	S S. Philadelphia Blvd. Aberdeen	MD	FRP Cranberry Run, LLC	34 Loveton Cir., Ste. 200 Sparks, MD 21152	IEH Auto Parts LLC	1007 Old Philadelphia Road Ste. 400 Aberdeen, MD 21001
27.	10567	S Crofton Blvd Brinkley	MD	Gardiner Realty and Development Company	2144 Preist Bridge Court, Suite 1 Crofton, MD 21114	IEH Auto Parts LLC	2146 Priest Bridge Court Suites 9, 10, 11, 17 and 18, Building E Crofton, MD 21114
28.	10082	10082 - UTICA- 10082	NY	Genesee Business Center Inc.	6 Rhoads Dr. Utica, NY 13502	IEH Auto Parts LLC	9 Lee Street Utica, NY 13502
29.	10466	10466 - KENHORST-10466	PA	Getty Properties Corp.	125 Jericho Turnpike, Suite 103 Jericho, NY 11753	IEH Auto Parts LLC	1009 Brooke Boulevard Reading, PA 19607
30.	10578	10578 - RUNNEMEDE- 10578	NJ	GKI Infill Philadelphia LLC	9450 W Bryn Mawr, Suite 750 Rosemont, IL 60018	IEH Auto Parts LLC	165 East 9th Avenue Runnemedede, NJ 08078
31.	10559	S Kunz Ave. Yord	PA	Gradison Management	140 S Main Street Manchester, PA 17345	IEH Auto Parts LLC	135 Kurtz Ave. York, PA 17403
32.	10709	10709 - AUTO PLUS - HALEDON - 10709	NJ	H and L Holdings Inc.	396 Van Winkle Ave. Hawthorne, NJ 07506	IEH Auto Parts LLC	269-273 Haledon Ave. Haledon, NJ 07508

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
33.	10260	10260 - ENDICOTT-10260	NY	Harrison Group, Inc.	616 Stratmill Road Binghamton, NY 13904	IEH Auto Parts LLC	311 Harrison Ave Endicott, NY 13760
34.	10458	10458 - AUTO PLUS - PENNDEL-10458	PA	Ingress Properties Penndel, LLC	411 Garden State Drive Cherry Hill, NJ 08002	IEH Auto Parts LLC	145 Lincoln Ave. Langhorne, PA 19047
35.	10575	S Interstate Court Frederick	MD	Interstate Properties L.L.C.	270 Interstate Ct., Unit 3 Frederick, MD 21704	IEH Auto Parts LLC	270 Interstate Court Unit 2 Frederick, MD 21704
36.	10698	581 Eastern Blvd. South	MD	James McGarity	13007 Lance Cir. Hagerstown, MD 21742	IEH Auto Parts LLC	581 Eastern Blvd. S. Hagerstown, MD 21740
37.	10554	S St. Clair Place Stevensville	MD	John & Jean Duty Rental, LLC	707 Dulan Clark Rd. Centerville, MD 21617	IEH Auto Parts LLC	114 St. Clair Place Ste. 101 Stevensville, MD 21666
38.	10431	10431 - SUFFERN- 10431	NY	John Piccininni	37 Ramland Road Orangeburg, NY 10962	IEH Auto Parts LLC	351 Spook Rock Rd Suffern, NY 10901
39.	10460	10460 - KING OF PRUSSIA-10460	PA	Kunda Prussia	349 South Henderson Rd. King of Prussia, PA 19406	IEH Auto Parts LLC	349 South Henderson Rd. King of Prussia, PA 19406
40.	10683	S Mathis Ave.	VA	Mathis Avenue Partnership	8577-D Sudley Rd. Manassas, VA 22110	IEH Auto Parts LLC	9111 Mathis Ave. Manassas, VA 20110
41.	10485	10485 - AUTO PLUS - EDISON - 10485	NJ	McGlone Realty Resources, L.P.	40 Brunswick Ave., P.O. Box 594 Edison, NJ 08818-0594	IEH Auto Parts LLC	40 Brunswick Ave. Edison, NJ 08817

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
42.	10557	S Governor Court Edgewood	MD	MDH F2 BAL Governor Ct, LLC	3715 Northside Parkway NW, Ste. 4-240 Atlanta, GA 30327	IEH Auto Parts LLC	1305 Governor Court Abingdon, MD 21009
43.	10560	S Frankford Ave. Baltimore	MD	Merritt-GR2, LLC	2066 Lord Baltimore Dr. Baltimore, MD 21244	IEH Auto Parts LLC	6943 Golden Ring Rd. Baltimore, MD 21237
44.	10576	S Golden Ring Road Golden Ring	MD	Merritt-GR2, LLC	2066 Lord Baltimore Dr. Baltimore, MD 21244	IEH Auto Parts LLC	6945 Golden Ring Rd. Baltimore, MD 21237
45.	10680	S Carlin Springs Rd	VA	Metropolitan Real Estate Services, LLC	6205 Old Keene Mill Court, Suite 100 Springfield, VA 22152	IEH Auto Parts LLC	3439 Carlin Springs Rd. Baileys Crossing, VA 22041
46.	10716	Auto Plus - Pearl River 10716	NY	Miele Holding Corp.	29 Rochelle Dr. New City, NY 10956	AP Acquisition Company New York LLC	130 North Middletown Rd. Pearl River, NY 10965
47.	10430	10430 - HAVERSTRAW- 10430	NY	Mode Rt 9W Holdings LLC	PO Box 415 Monsey, NY 10952	IEH Auto Parts LLC	260 Route 9W Haverstraw, NY 10927
48.	10686	S Maries Rd	VA	N&R, LLC	44710 Cape Court 136Ashburn, VA 20147	IEH Auto Parts LLC	45915 Maries Rd. Unit 192 Sterling, VA 20166
49.	10479	10479 - NEW COLUMBIA-10479	PA	Patton New Columbia Investments, LLC	55 Patton Drive Milton, PA 17847	IEH Auto Parts LLC	3357 Old Rte. 15 New Columbia, PA 17856

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
50.	10565	10565 - WILMINGTON-10565	DE	Pramukh Property, LLC	34 Celestial Way Newark, DE 19711	IEH Auto Parts LLC	3315 Old Capitol Trail Wilmington, DE 19808
51.	10484	10484 - EAST RUTHERFORD-10484	NJ	RCW Rutherford Realty, LLC	22 Park Rd. Short Hills, NJ 07078	IEH Auto Parts LLC	810 Paterson Avenue Rutherford East, NJ 07073
52.	10459	10459 - AUTO PLUS - MEDFORD-10459	NJ	Robert P. McLaughlin	2 Cassin Hill Dr. Garnet Valley, PA 19060-1321	IEH Auto Parts LLC	203 Medford Mt Holly Rd Medford, NJ 08055
53.	10558	S East Main Street Rising Sun	MD	Ruth M. White	63 Simmers Rd. Rising Sun, MD 21911	IEH Auto Parts LLC	201 East Main St. Rising Sun, MD 21911
54.	10572	S Maple Avenue Hanover	PA	Small K Partnership	1005 Stamper Siding Road Scotland Neck, NC 27874	IEH Auto Parts LLC	25 Maple Ave. Hanover, PA 17331
55.	10534	W 69th Place Woodside	NY	Suweb Realty Inc.	69-37 50th Ave. Woodside, NY 11377	IEH Auto Parts LLC	50-36 69th Place Woodside, NY 11377
56.	10553	S Washington Ave. Chestertown	MD	TKSC, L.L.C.	814 Stiles Ct. Joppa, MD 21085	IEH Auto Parts LLC	517 Washington St. Chestertown, MD 21620
57.	10555	S Flint Dr. North East	MD	TKSC, L.L.C.	814 Stiles Ct. Joppa, MD 21085	IEH Auto Parts LLC	24 Flint Dr. North East, MD 21901
58.							
59.	10563	S Creamery Lane Easton	MD	Trintaudon LLC	8977 Mistletoe Dr. Easton, MD 21601	IEH Auto Parts LLC	8977 Mistletoe Dr. Building 2 Easton, MD 21601

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
60.	10561	S Tuc Road Westminster	MD	Tuc Rentals, LLC	7 Tuc Rd., Ste. E Westminster, MD 21157	IEH Auto Parts LLC	7 Tuc Rd. Westminster, MD 21157
61.							
62.							
63.	10471	10471 - SOUDERTON-10471	PA	Velocity Ventures	921 Cross Rd. Schwenksville, PA 19473	IEH Auto Parts LLC	3425 Bethlehem Pike Souderton, PA 18964
64.	10550	S 331 Baltimore Pike Bel Air	MD	W-4 LLC	109 E. Jarrettsville Rd. Forest Hill, MD 21050	IEH Auto Parts LLC	2203 Commerce Rd. Forest Hill, MD 21050
65.	10717	Auto Plus - Nanuet 10717	NY	Warriner Plumbing & Heating LLC	1073 Route 94, Suite 22 New Windsor, NY 12553	AP Acquisition Company New York LLC	95 New Clarkstown Rd. Nanuet, NY 10954-5205
66.	10711	AutoPlus - Sheridan	NY	West Farms Realty LLC	1250 Waters Pl., PH1 Bronx, NY 10461	IEH Auto Parts LLC	1460 Sheridan Expwy. Bronx, NY 10459
67.	10687	S Broadview Ave.	VA	WFC, LLC	7551 Foxview Drive Warrenton, VA 20186	IEH Auto Parts LLC	60 Broadview Ave. Warrenton, VA 20186

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
68.	10452	S Entre CT.	VA	WHB Owner, LLC	360 S Rosemarv Avenue, Suite 1020 West Palm Beach, FL 33401	IEH Auto Parts LLC	4262 Entre Center Chantilly, VA 20151
69.	10688	S Progress Ct.	VA	WMB, L.C.	13275 University Blvd Gainesville, VA 20155	IEH Auto Parts LLC	13285 University Blvd Gainesville, VA 20155
70.	10409	10409 - HANCOCK- 10409	NY	Wong Main Street LLC	357 Hollywood Ave Douglaston, NY 11363	IEH Auto Parts LLC	668 West Main St Hancock, NY 13783

**(f) TEXAS**

<u>#</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
1.	10024 <sup>9</sup>	S Paisano El Paso	TX	PW Fund B, LP	555 Capitol Mall, Ste. 900 Sacramento, CA 95814	IEH Auto Parts LLC	16 Zane Grey Ste. 600 El Paso, TX 79906

<sup>9</sup> There is no lease to assume at this location because lease has expired; Buyer must negotiate own lease. Seller will put Buyer in contact with the landlord.



**Section 4.4**

**No Conflicts**

None.

**Section 4.9****Material Contracts and Leases****I. Material Contracts**

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
1.	AAMCO	3454 SHERIDAN DR AMHERST, NY 14226	IEH Auto Parts LLC	MARKETING AGREEMENT
2.	ALIEF ISD	12102 High Star Houston, TX 77072	IEH Auto Parts LLC	Transmissions and Vehicle Parts/Supplies
3.	ALLIED STATES (ESC REGION 19)	6611 BOEING DRIVE EL PASO, TX 79925	IEH Auto Parts LLC	23-7450 (Automotive, Bus Parts, Tires, Supplies and Related (Supplemental) - ESC Region 19 Allied States Cooperative)
4.	Allsec Technologies Limited	46B, Velachery Main Road, Velachery, Chennai, Tamil Nadu 600 042, India vaithi@allsectech.com	IEH Auto Parts LLC	Master Services Agreement
5.	ALTAMONTE SPRINGS	225 Newburyport Avenue, Altamonte Springs, FL 32701-3697	IEH Auto Parts LLC	RFQ-19-021-CE AC DELCO, MOTORCRAFT, WIX & MISC AUTO PARTS
6.	ALVIN ISD	2200 Stapp Maxwell Alvin, TX 77511	IEH Auto Parts LLC	2205 TRANSPORTATION EQUIPMENT, SUPPLIES, PARTS & SERVICES - CAT RFP
7.	Amazon Web Services, Inc.	Atten: AWS General Counsel 410 Terry Avenue North, USA Seattle, WA 98109	IEH Auto Parts LLC	Amendment No. 1 to AWS Enterprise Agreement
8.	Arctic Wolf Networks, Inc.	8939 Columbine Road, Suite 150, Eden Prairie, MC 55347	IEH Auto Parts LLC	Master Services Agreement & Applicable SOW & Jumpstart Agreements

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
9.	ARLINGTON ISD	1203 W. Pioneer Pkwy Arlington, Texas 76013	IEH Auto Parts LLC	ADDENDUM 1 TRANSPORTATION PARTS & SUPPLIES FOR INVENTORY & CATALOG
10.	ATLANTA	55 Trinity Avenue, SW, Suite 1900 Atlanta, GA 30303	IEH Auto Parts LLC	VENDOR REPAIR PARTS CONSIGNMENT FOR THE OFFICE OF FLEET SERVICES
11.	ATLANTA	55 Trinity Avenue, SW, Suite 1900 Atlanta, GA 30303	IEH Auto Parts LLC	SHOP TOOLS, COMPRESSORS, LUBRICATION EQUIPMENT PARTS AND SERVICE FOR THE DEPARTMENT OF FLEET SERVICES
12.	ATLANTA	55 Trinity Avenue, SW, Suite 1900 Atlanta, GA 30303	IEH Auto Parts LLC	OEM AND AFTERMARKET REPAIR PARTS AND SERVICES FOR PASSENGER VEHICLES. LIGHT, MEDIUM, HEAVY-DUTY TRUCKS, VANS AND SUVS
13.	Auritas	4901 International Parkway, Suite 1001 Sanford, FL 32771	IEH Auto Parts LLC	Master Services Agreement and Statements of Work, as amended or supplemented
14.	Autologue Computer Systems (SBC Solutions)	8452 Commonwealth Buena Park, CA 90621	IEH Auto Parts LLC	Master Services Agreement - Software Licensing - Point of Sale
15.	Avalara	legal@avalara.com customer.loyalty@avalara.com 255 South King St., Suite 1800 Seattle, WA 98104	IEH Auto Parts LLC	Sale Order

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
16.	Avertium LLC	Attn: Legal Department 1431 Centerpoint Blvd., Suite 150 Knoxville, TN 37932 legal@avertium.com	IEH Auto Parts LLC	Master Services Agreement
17.	Axalta Coating Systems, LLC	50 Applie Bank Boulevard, Suite 300 Glen Mills, PA 19342 Attn: Keith Bell	IEH Auto Parts Holding LLC	Trade Agreement
18.	BALTIMORE CITY	7 E Redwood Street, 10th Floor Baltimore, MD 21202	IEH Auto Parts LLC	B50006540 AFTERMARKET PARTS AND SUPPLIES FOR CARS AND LIGHT TRUCKS
19.	BALTIMORE COUNTY	400 Washington Avenue, Room 148 Towson, MD 21204-4665	IEH Auto Parts LLC	AUTOMOTIVE REPLACEMENT PARTS, ONE HOUR DELIVERY MA 00004880 (B-1705)
20.	BALTIMORE COUNTY	400 Washington Avenue, Room 148 Towson, MD 21204-4665	IEH Auto Parts LLC	BRAKES, AUTOMOTIVE, WAGNER MA 00004819 (B-1683)
21.	BALTIMORE COUNTY	400 Washington Avenue, Room 148 Towson, MD 21204-4665	IEH Auto Parts LLC	AUTOMOTIVE SUPPLIES MA 00004586 (B-1595 )
22.	BALTIMORE COUNTY	400 Washington Avenue, Room 148 Towson, MD 21204-4665	IEH Auto Parts LLC	AUTOMOTIVE REPLACEMENT PARTS MA 00003859 (B-1241)
23.	BALTIMORE COUNTY PUBLIC SCHOOLS	6901 Charles St , Building E Towson, MD 21204	IEH Auto Parts LLC	VEHICLE PARTS, MATERIALS, AND FASTENERS
24.	Bank of America	100 North Tryon Street Charlotte, NC 28255	IEH Auto Parts LLC	Bank of America NA Merchant Agreement

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
25.	BATH CSD	25 Ellas Avenue, Bath, NY 14810	IEH Auto Parts LLC	TRANSPORTATION PARTS BID
26.	Bluwave Technology Group, LLC	1719 STATE ROUTE 10, EAST PARSIPPANY, NJ 07054-4507	IEH Auto Parts LLC	Assignment and Assumption Agreement & Related Master Services Agreement
27.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks & IEH Services Agreement 2022
28.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Armored Car Rider 8862
29.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	WD 5567 Brinks Armored Car Pickup
30.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Inc II
31.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Inc II
32.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Inc II
33.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Inc II
34.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Inc II
35.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	WD 5569 Brinks Armored Car Service
36.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Armored Car Service - Strs 5568 & 6597
37.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	WD 5566 and WD 5570 Armored Car Pickup
38.	BROOKHAVEN	One Independence Hill Farmingville, NY 11738	IEH Auto Parts LLC	18071 Batteries – Auto, Truck, Marine, ETC
39.	BROOME COUNTY	60 Hawley Street, 4th Floor Binghamton, NY 13901	IEH Auto Parts LLC	RFB-2021-064 PURCHASE OF REPLACEMENT PARTS FOR AUTOS AND LIGHT TRUCK

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
40.	BROOME COUNTY HIGHWAY	60 Hawley Street, 4th Floor Binghamton, NY 13901	IEH Auto Parts LLC	RFB-2021-080 REPLACEMENT PARTS FOR HEAVY TRUCKS
41.	BROWARD COUNTY	1755 Meridian Avenue, 3rd Floor Miami Beach, FL 33139  2379 Broad Street Brooksville, FL 34604	IEH Auto Parts LLC	PIGGY-BACKING SOURCEWELL CONTRACT NO. 032521-PEP AFTERMARKET VEHICLE PARTS AND SUPPLIES
42.	C.H. Robinson Worldwide, Inc.	14701 Charlson Road, Suite 1200 Eden Prairie, MN 55347	IEH Auto Parts Holding LLC	Trade Agreement
43.	CALHOUN	700 W LINE ST CALHOUN, GA 30701	IEH Auto Parts LLC	ANNUAL BID FOR AUTO PARTS
44.	CAPFinancial Partners, LLC dba CAPTRUST Financial Advisors	c/o Greg Rohrbach 4208 Six Forks Road #1700 Raleigh, NC 27609 greg.rohrbach@captrust.com	IEH Auto Parts LLC	Investment Consulting Services Agreement, as amended and supplemented
45.	Cellco Partnership dba Verizon Wireless	c/o William M. Vermette 22001 Loudoun County Parkway Ashburn, VA 20147 william.vermette@verizon.com	IEH Auto Parts Holding LLC	Wireless
46.	CHESTERFIELD COUNTY	9901 Lori Road Chesterfield, VA 23832	IEH Auto Parts LLC	AUTOMOTIVE PARTS AND ACCESSORIES, AFTER MARKET
47.	Cintas	5600 West 73rd Street Chicago, IL 60638	IEH Auto Parts LLC	Service Agreement
48.	Citizens Bank, N.A.	Commercial Card Department One Citizens Drive Riverside, RI 02915	IEH Auto Parts LLC	Purchase Card Program
49.	Claris International, Inc.	One Apple Park Way Cupertino, California 95014	IEH Auto Parts LLC	Filemaker Purchase Order
50.	Cobblestone System Corp.	428 S. WHITE HORSE PIKE LINDENWOLD, NJ 8021	IEH Auto Parts LLC	Contract Insight Enterprise Application Software Hosting Services Agreement (2017)

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
51.	Cobblestone System Corp.	428 S. WHITE HORSE PIKE LINDENWOLD, NJ 8021	IEH Auto Parts LLC	Contract Insight Enterprise Application Software Hosting Services Agreement (2022)
52.	COLLIER COUNTY	3295 Tamiami Trail East Naples, FL 34112	IEH Auto Parts LLC	OEM AND AFTERMARKET PARTS FOR FLEET
53.	COLLIER COUNTY	3295 Tamiami Trail East Naples, FL 34112	IEH Auto Parts LLC	AUTOMOTIVE & HEAVY EQUIPMENT BATTERIES
54.	COLLIER COUNTY	3295 Tamiami Trail East Naples, FL 34112	IEH Auto Parts LLC	FILTERS FOR FLEET VEHICLES & EQUIPMENT
55.	COLLIER COUNTY PUBLIC SCHOOLS	5775 Osceola Trail Naples, FL 34109	IEH Auto Parts LLC	AUTOMOTIVE AND BUS PARTS EQUIPMENT AND SUPPLIES
56.	COLUMBUS	77 North Front Street, 5th Floor Columbus, OH 43215	IEH Auto Parts LLC	RFQ016791 Fleet - Aftermarket Vehicle Parts UTC
57.	COMM OF MASS	1 ASHBURTON PLACE, RM 1017 BOSTON, MA 02108	IEH Auto Parts LLC	Automotive Parts, Paint, Refined Motor Oil, Lubricants, and other fluids
58.	Computer Design & Integration, LLC	Attn: Compliance Department 696 US Highway 46 Teterboro, NJ 06708 cdi.legal@cdillc.com	IEH Auto Parts LLC	Master Services Agreement, as amended and supplemented
59.	Conservice, LLC	750 South Gateway Drive River Heights, UT 84321	IEH Auto Parts LLC	Professional Services Agreement
60.	Converge Technology Solutions US, LLC	130 Technology Parkway Peachtree Corners, GA 30092	IEH Auto Parts LLC	Master Services Agreement and related Statements of Work, Amendments, and Supplements

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
61.	CoreTrust	155 Franklin Road, Suite 400 Brentwood, Tennessee 37027  Attn: Chief Legal Officer 155 Franklin Road, Suite 400 Brentwood, TN 37027	IEH Auto Parts LLC	Participation Agreement
62.	CorVel Enterprise Comp. Inc.	2010 Main Street, Suite 600 Irvine, CA 92614	IEH Auto Parts LLC	CorVel Enterprise Comp Services Agreement
63.	CrossCom National, Inc.	900 N. Deerfield Parkway, Buffalo Grove, Illinois 60089	IEH Auto Parts LLC	Master Services Agreement
64.	Crown Credit Company	40 S Washington Street New Bremen, OH 45869	IEH Auto Parts LLC	Master Lease Agreement - 3 Lift Trucks, Batteries, and Chargers at Lenola Road
65.	CSC Corporate Domains, Inc.	251 Little Falls Drive Wilmington, Delaware 19808	IEH Auto Parts LLC	Digital Brand Services Agreement
66.	Custom Courier Solutions, Inc.	1600 Lexington Ave, Ste 234 Rochester, NY 14606 Attn: Kate Solano	IEH Auto Parts Holding LLC	Trade Agreement
67.	CWOPA	2221 Forster Street Harrisburg, PA 17125	IEH Auto Parts LLC	AFTERMARKET PARTS
68.	Cypress Technology Group, LLC	Attn: Darren Farrish 91 West Colt Square, Suite #2 Fayetteville, AR 72703	IEH Auto Parts LLC	License and Service Agreement
69.	DALLAS	1500 MARILLA STREET, ROOM 2DS DALLAS, TX 75201	IEH Auto Parts LLC	BR1716 - SERVICE CENTER SUPPLIES & EQUIPMENT
70.	DALLAS	1500 MARILLA STREET, ROOM 2DS DALLAS, TX 75201	IEH Auto Parts LLC	AFTERMARKET AUTO PARTS
71.	DALLAS	1500 MARILLA STREET, ROOM 2DS DALLAS, TX 75201	IEH Auto Parts LLC	Battery – Vehicle and Heavy Equipment
72.	DALLAS	1500 MARILLA STREET, ROOM 2DS DALLAS, TX 75201	IEH Auto Parts LLC	OEM PARTS (MERITOR ONLY)



	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
73.	DALLAS ISD	9400 NORTH CENTRAL EXPRESSWAY, SUITE 1510 DALLAS, TX 75231	IEH Auto Parts LLC	RFQ 11183 = BID #MH- 206159 AUTOMOTIVE SUPPLIES & PARTS
74.	Damco Solutions Inc.	2 Research Way Princeton, NJ 08540 nehap3@damcogroup.com	IEH Auto Parts LLC	Master Services Agreement and related Statements of Work, Amendments, and Supplements
75.	De Lage Landen Financial Services, Inc.	1111 Old Eagle School Road Wayme, PA 19087	IEH Auto Parts LLC	Equipment Lease
76.	De Lage Landen Financial Services, Inc.	1111 Old Eagle School Road Wayme, PA 19087	IEH Auto Parts LLC	Equipment Lease
77.	De Lage Landen Financial Services, Inc.	1111 Old Eagle School Road Wayme, PA 19087	IEH Auto Parts LLC	Equipment Lease
78.	De Lage Landen Financial Services, Inc.	1111 Old Eagle School Road Wayme, PA 19087	IEH Auto Parts LLC	Equipment Lease
79.	De Lage Landen Financial Services, Inc.	1111 Old Eagle School Road Wayme, PA 19087	IEH Auto Parts LLC	Equipment Lease
80.	DEKALB COUNTY	1300 Commerce Drive, 2nd Floor Decatur, GA 30030	IEH Auto Parts LLC	ITB NO 21-101347 PARTS FOR VEHICLES AND OFF ROAD EQUIPMENT
81.	DEKALB COUNTY	1300 Commerce Drive, 2nd Floor Decatur, GA 30030	IEH Auto Parts LLC	ITB NO 22-101494 FILTERS
82.	DELAWARE	100 Enterprise Place, Suite 4 Dover, DE 19904	IEH Auto Parts LLC	Auto Parts & Batteries
83.	Deltek, Inc.	2291 Wood Oak Drive Herndon, VA 20171 contractsgroup@deltek.com	IEH Auto Parts LLC	Subscription Services Agreement & Order Form
84.	DFW	3122 East 30th St. (Carbon Rd.) DFW Airport, TX 75261	IEH Auto Parts LLC	Supply of Automotive Fluids
85.	Diligent Delivery Systems	9200 Derrington Road, Ste. 100 Houston, Texas 77064 Attn: Alan R. Geraldi	IEH Auto Parts Holding LLC	Trade Agreement
86.	Domo, Inc.	772 E. Utah Valley Drive American Fork, UT 84003	IEH Auto Parts LLC	Master Services Agreement and related Statements of Work, Amendments, and Supplements

	Non-Debtor Contract Counterparty	Non-Debtor Contract Counterparty Address	Debtor Contract Counterparty	Description of Executory Contract
87.	DUTCHESS COUNTY DPW	378 Violet Avenue, Suite 2 Poughkeepsie, NY 12601	IEH Auto Parts LLC	Air Brake Components & Assoc Parts for DC Department of Public Works
88.	DUTCHESS COUNTY PUBLIC TRANSIT	Public Transit Division, 14 Commerce Street Poughkeepsie, NY 12603	IEH Auto Parts LLC	REPLACEMENT PARTS FOR DUTCHESS COUNTY PUBLIC TRANSIT HEAVY-DUTY VEHICLES
89.	DUTCHESS COUNTY PUBLIC TRANSIT	Public Transit Division, 14 Commerce Street Poughkeepsie, NY 12603	IEH Auto Parts LLC	Air Brake Parts and Components for DCPT
90.	EASTERN SUFFOLK BOCES	201 Sunrise Highway, Purchasing Office Patchogue, NY 11772	IEH Auto Parts LLC	AUTOMOTIVE AND AUTO BODY SUPPLIES
91.	EL PASO ISD	4900 Woodrow Bean Dr El Paso, TX 79924	IEH Auto Parts LLC	AUTOMOTIVE PARTS, EQUIPMENT AND SUPPLIES CATALOG DISCOUNT
92.	EL PASO WATER	6611 BOEING DRIVE EL PASO, TX 79925	IEH Auto Parts LLC	TAG ONTO ALLIED STATES/REG 19 CONTRACT #23-7450 (Automotive, Bus Parts, Tires, Supplies and Related (Supplemental) - ESC Region 19 Allied States Cooperative)
93.	Element Fleet Corporation	Element Fleet Corporation Attn: Matthew Farley, Esq.  <i>With a copy to:</i> Saul Ewing LLP 1201 Market Street, 23rd Floor Wilmington, DE 19801 Attn: John D. Demmy (John.Demmy@saul.com)	IEH Auto Parts Holding LLC	Trade Agreement
94.	Element Fleet Corporation	940 Ridgebrook Road Sparks, MD 21152-9390	IEH Auto Parts LLC	Motor Vehicle Fleet Open-End Lease Agreement
95.	Element Fleet Corporation	940 Ridgebrook Road Sparks, MD 21152-9390	IEH Auto Parts LLC	Master Services Agreement

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
96.	Ensono, Inc.	Attn: Chief Legal Officer 3333 Finley Road Downers Grove, IL 60515	IEH Auto Parts LLC	Master Services Agreement and related Statements of Work, Amendments, and Supplements
97.	Ensono, Inc.	Attn: Chief Legal Officer 3333 Finley Road Downers Grove, IL 60515	IEH Auto Parts LLC	Migration and Cloud Services Master Services Agreement, Related Statements of Work, Amendments, and Supplements
98.	Environmental Management Inc.	Attn: Accounts Receivable Department PO Box 700 Guthrie, OK 73044	IEH Auto Parts Holding LLC	Trade Agreement
99.	Environmental Management, Inc.	Attn: Accounts Receivable Department PO Box 700 Guthrie, OK 73044	IEH Auto Parts Holding LLC	Trade Agreement
100.	Environmental Management, Inc.	P.O. Box 700 Guthrie, OK 73044	IEH Auto Parts LLC	Emergency Response Service Agreement
101.	Epicor Software	804 LAS CIMAS PARKWAY AUSTIN, TX 78746	IEH Auto Parts LLC	Data Authorization and License Agreement
102.	Epicor Software	804 LAS CIMAS PARKWAY AUSTIN, TX 78746	IEH Auto Parts LLC	Vista Data Warehouse and Hosting Services Supplement
103.	EQUALIS - REGION 10 ESC	400 E SPRING VALLEY RD RICHARDSON, TX 75081	IEH Auto Parts LLC	AUTOMOTIVE AND TRUCK REPLACEMENT PARTS
104.	Equinix	One Lagoon Drive, 4th Floor Redwood City, CA 94065	IEH Auto Parts LLC	Master Country Agreement and related CPOs and Amendments and Supplements
105.	ERIE 1 BOCES	355 Harlem Rd, Building C West Seneca, NY 14224	IEH Auto Parts LLC	I23 - ABRASIVES
106.	ERIE 1 BOCES	355 Harlem Rd, Building C West Seneca, NY 14224	IEH Auto Parts LLC	I23 - COLLISION
107.	ERIE 1 BOCES	355 Harlem Rd, Building C West Seneca, NY 14224	IEH Auto Parts LLC	I23 - TOOLS
108.	ERP Maestro Inc.	1655 N Commerce Parkway, Suite 304 Weston, FL 33326	IEH Auto Parts LLC	Subscription Services Agreement & Order Form

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109.	FAIRFAX COUNTY	12000 Government Center Parkway, Suite 427 Fairfax, VA 22035-0013	IEH Auto Parts LLC	AUTOMOTIVE BATTERIES (IFB 2000002591)
110.	FAUQUIER COUNTY	320 Hospital Drive, Suite 23 Warrenton, VA 20186	IEH Auto Parts LLC	AFTERMARKET AUTOMOTIVE PARTS
111.	FedEx Corporate Services, Inc., as agent for Federal Express Corporation and FedEx Ground Package System, Inc.	Attn: Juan Burgos (juan.burgos@fedex.com) 1525 Morrison Parkway Alpharetta, GA 30004	IEH Auto Parts Holding LLC	Trade Agreement
112.	Fine Tune Expense Management, LLC	1811 W. North Avenue Chicago, IL 60622	IEH Auto Parts LLC	Amended and Restated Master Services Agreement
113.	First American Commercial Bancorp, Inc. d/b/a First American Equipment Finance	211 High Point Drive Victor, NY 14564 darryl.walczak@faef.com  First American Equipment Finance c/o Paul A. De Genaro 350 Bedford Street, Suite 201 Stamford, Connecticut 06901 pdegenaro@benantilaw.com	IEH Auto Parts LLC	Master Lease Agreement No. 2016538
114.	FLAGLER COUNTY BOCC	1769 E Moody Blvd, Building 2 Bunnell, FL 32110	IEH Auto Parts LLC	AUTOMOTIVE PARTS AND SUPPLIES
115.	FRANKLIN COUNTY SHERIFF'S	160 Elm Street, Greenfield, MA 01301-2211	IEH Auto Parts LLC	VEH114 AUTOMOTIVE PARTS
116.	FREDERICK COUNTY	12 East Church Street, Winchester Hall, 2nd Floor Frederick, MD 21701	IEH Auto Parts LLC	Automotive Parts and Services
117.	GainSystems, Inc.	1200 N. Ashland Avenue, Suite 300 Chicago, IL 60622	IEH Auto Parts LLC	Gains Subscription Agreement
118.	GALVESTON	823 Rosenberg Galveston, TX 77550	IEH Auto Parts LLC	18-010 FLEET FACILITY AUTOMOTIVE BATTERY

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119.	GALVESTON	823 Rosenberg Galveston, TX 77550	IEH Auto Parts LLC	21-002 FLEET FACILITY AUTO PARTS
120.	GALVESTON / ISLAND TRANSIT	3115 Market St Galveston, TX 77553	IEH Auto Parts LLC	23-05 AUTOMOTIVE PARTS
121.	Gcommerce, Inc.	215 10th Street, Suite 1220 Des Moines, IA 50309	IEH Auto Parts LLC	Connection Services Agreement
122.	GEM Logistics, Inc.	7800 Falls of Neuse Rd, #97222 Raleigh, NC 27624 Attn: Jana Ewing	IEH Auto Parts Holding LLC	Trade Agreement
123.	Genpact International Inc.	42 Old Ridgebury Road, First Floor Danbury, CT 06810	IEH Auto Parts LLC	Master Services Agreement & Statement of Work, Amendments and Supplements
124.	Geodis Logistics LLC	7101 Executive Center Drive, Suite 333 Brentwood, TN 37027	IEH Auto Parts LLC	Engagement Letter
125.	Geodis Logistics LLC	7101 Executive Center Drive Brentwood, TN 37027	IEH Auto Parts Holding LLC	Trade Agreement
126.	GoalLine Solutions	3430 South Service Road, Suite 230 Burlington, ON L7N 3T9 CANADA Mbrennan@goallinesolutions.com	IEH Auto Parts LLC	License and Concierge Service
127.	Granite Telecommunications, LLC	100 Newport Avenue Extension Quincy, MA 02171	IEH Auto Parts LLC	Amendment No. 3 to Telecommunications Services Agreement
128.	Grant Thornton Llp	33954 TREASURY CENTER CHICAGO, IL 60694-3900	IEH Auto Parts LLC	Engagement Letter
129.	Gray & Sons	Gray & Sons Attn: Legal Department 735 Broad Street Beverly, NJ 08010	IEH Auto Parts Holding LLC	Trade Agreement

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130.	HARRIS COUNTY	1001 Preston Street Houston, TX 77002	IEH Auto Parts LLC	BATTERIES FOR AUTOMOBILES, TRUCKS, COMMERCIAL, MARINE, LAWN EQUIPMENT, AND RELATED ITEMS FOR HARRIS COUNTY
131.	HARRIS COUNTY	1111 Fannin Street, 12th Floor Houston, TX 77002	IEH Auto Parts LLC	SUPPLEMENTAL AFTERMARKET AUTOMOTIVE PARTS AND RELATED ITEMS
132.	HENRICO COUNTY	8600 Staples Mill Road Henrico, VA 23273	IEH Auto Parts LLC	AUTOMOTIVE ELECTRICAL PARTS, NEW
133.	HOUSTON	611 Walker Houston, TX 77002	IEH Auto Parts LLC	AUTOMOTIVE, LIGHT, MEDIUM AND HEAVY- DUTY AFTERMARKET REPLACEMENT PARTS, GROUPS 1 THRU 20
134.	HOUSTON	900 BAGBY ST, CITY HALL ANNEX, PUBLIC ENTRANCE HOUSTON, TX 77002	IEH Auto Parts LLC	Automotive, Ford Motor Car/Light/Medium/Heavy Truck Replacement Parts & Repair Services
135.	HOWARD COUNTY	6751 Columbia Gateway Dr, 226 Columbia, MD 21046	IEH Auto Parts LLC	2018-61 AFTERMARKET VEHICLE PARTS & SUPPLIES
136.	Hunkes Transfer, INC	P.O. Box 229 Wadena, MN 56482 Attn: Kathy Kneisl	IEH Auto Parts Holding LLC	Trade Agreement
137.	Huntington National Bank	c/o Hannah Kassim FRG 11100 Waysata Blvd., Suite 700 Minnetonka, MN 55305 hannah.kassim@huntington.com	IEH Auto Parts LLC	Equipment Lease Account-300
138.	Huntington National Bank	c/o Hannah Kassim FRG 11100 Waysata Blvd., Suite 700 Minnetonka, MN 55305 hannah.kassim@huntington.com	IEH Auto Parts LLC	Equipment Lease Account-301

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
139.	Huntington National Bank	c/o Hannah Kassim FRG 11100 Waysata Blvd., Suite 700 Minnetonka, MN 55305 hannah.kassim@huntington.com	IEH Auto Parts LLC	Equipment Lease Account-302
140.	Huntington National Bank	c/o Hannah Kassim FRG 11100 Waysata Blvd., Suite 700 Minnetonka, MN 55305 hannah.kassim@huntington.com	IEH Auto Parts LLC	Equipment Lease Account-303
141.	Huntington National Bank	c/o Hannah Kassim FRG 11100 Waysata Blvd., Suite 700 Minnetonka, MN 55305 hannah.kassim@huntington.com	IEH Auto Parts LLC	Equipment Lease Account-304
142.	Insight Global, LLC	Attn: Legal Department 1224 Hammond Drive, Suite 1500 Atlanta, GA 30346	IEH Auto Parts LLC	Service Agreement for Temporary Employment Agency
143.	Integrated Imaging, LLC	419 Salem Roanoke, VA 24016	IEH Auto Parts LLC	Service Agreement and Statements of Work and Related Amendments and Supplements
144.	InterTrade Systems, Inc.	3224 Jean Beraud Avenue, Suite 270 Laval, Quebec H7T 254, Canada	IEH Auto Parts LLC	Application License and Consulting Services Agreement, As Amended and Supplemented
145.	IPG (INSTALLED PARTS GROUP)	38 E FIELDSTONE VILLAGE DRIVE ROCK SPRINGS, GA 30739	IEH Auto Parts LLC	APPROVED REGIONAL ACCOUNT AGREEMENT
146.	IRVING	835 W Irving Blvd Irving, TX 75060	IEH Auto Parts LLC	Aftermarket Automotive Parts
147.	IRVINGTON	85 Main Street, Irvington, NY 10533	IEH Auto Parts LLC	AUTO PARTS
148.	Kpmg Llp	345 Park Avenue New York, NY 10154-0102	IEH Auto Parts LLC	Engagement Letter

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149.	L&D Automotive	1148 Rowley Ave Cleveland, OH 44109	IEH Auto Parts Holding LLC	Trade Agreement
150.	Lanter Delivery Systems Inc.	Attn: Chris Baer 1600 Wayne Lanter Ave. Madison, IL 62060	IEH Auto Parts LLC	Transportation Services Agreement, as Amended
151.	LEE COUNTY BOCC	1500 Monroe St, 4th Floor Fort Myers, FL 33902	IEH Auto Parts LLC	Automotive & Equipment Batteries
152.	LEE COUNTY SCHOOLS	2855 Colonial Blvd. Fort Myers, FL 33966	IEH Auto Parts LLC	Vehicle Parts and Services
153.	Lexmark International, Inc.	Attn: Vice President and General Manager 740 West New Circle Rd. Lexington, KY 40550	IEH Auto Parts LLC	Master Services Agreement & Statement of Work, Amendments and Supplements
154.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Life Insurance Policy (FLI0980028) effective 1/1/2022
155.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Statutory Short Term Disability (NYD 0075455), effective 1/1/2017
156.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Basic and Voluntary Accidental Death and Dismemberment (OK 0980503), effective 1/1/2022
157.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Statutory Short Term Disability New Jersey (SDJ 0960658), effective 1/1/2017
158.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Agreement for Administrative Services Only Short Term Disability (SHD 0985369) effective 1/1/2017
159.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Short Term Disability (VDT 0980158) effective 1/1/2017



	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
160.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Long Term Disability (VDT 0980159) effective 1/1/2017
161.	Loomis Armored US, LLC	2500 CityWest Blvd. Ste. 2300 Houston, TX 77042	IEH Auto Parts LLC	MSA, Loomis Armored 2013
162.	Loomis Fargo And Company	2500 CityWest Blvd. Ste. 2300 Houston, TX 77042	IEH Auto Parts LLC	Loomis Fargo And Company
163.	LP Software, Inc.	Appriss Retail Attn: President 6430 Oak Canyon, Suite 250 Irvine, CA 92618  Attn: General Counsel 9901 Linn Station Road Louisville, KY 40223	IEH Auto Parts LLC	Master License and Services Agreement
164.	MAHWAH	475 Corporate Drive Mahwah, NJ 7430	IEH Auto Parts LLC	DPW Automotive Materials & Supplies
165.	Manhattan Associates	2300 Windy Ridge Parkway, Tenth Floor Atlanta, GA 30339 erivers@manh.com	IEH Auto Parts LLC	Software License and Service Agreement
166.	MARGATE	5790 Margate Boulevard Margate, FL 33063	IEH Auto Parts LLC	2021-001 AFTERMARKET VEHICLE PARTS
167.	Marsh & McLennan Companies	463 Mountain View Drive, Suite 301 Colchester, VT 05446	IEH Auto Parts LLC	Engagement Letter
168.	Marsh Management Services	463 Mountain View Drive, Suite 301 Colchester, VT 05446	IEH Auto Parts LLC	Engagement Letter
169.	MARYLAND	301 W. Preston Street, Room 1309 Baltimore, MD, 21201	IEH Auto Parts LLC	ICPA Contract for After Market Vehicle Parts & Supplies based off Sourcewell 032521-PEP
170.	MASSACHUSETTS PORT AUTHORITY ("MASSPORT")	One Harborside Drive, Suite 200S East Boston, MA 02128-2909	IEH Auto Parts LLC	PURCHASE OF AUTO PARTS AND SUPPLIES, AUTHORITY-WIDE

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171.	Megaport (USA) Inc.	351 California Street Suite 800 San Francisco, CA 94104	IEH Auto Parts LLC	Global Services Agreement
172.	MEINEKE DEALERS PURCHASING COOPERATIVE INC	13121 AVENDA GRANADA POWAY, CA 92064	IEH Auto Parts LLC	SUPPLIER PRODUCT AND SERVICE AGREEMENT
173.	Mercury Tech Partners, LLC	217 1st Avenue South Conover, NC 28613	IEH Auto Parts LLC	Master Services Agreement and Statements of Work and Amendments and Supplements
174.	MIAMI BEACH	1755 Meridian Avenue, 3rd Floor Miami Beach, FL 33139	IEH Auto Parts LLC	PIGGY-BACKING SOURCEWELL CONTRACT NO. 032521-PEP AFTERMARKET VEHICLE PARTS AND SUPPLIES
175.	Miracle Software Systems	45625 Grand River Avenue Novi, MI 48374 dmoon@autoplusap.com	IEH Auto Parts LLC	Master Services Agreement and Statements of Work and Amendments and Supplements
176.	Morgan Franklin Consulting	MorganFranklin Consultin, LLC 7900 Tysons One Place, Suite 300 McLean, VA 22102	IEH Auto Parts LLC	Service Agreement for Temporary Employment Agency and Related Work Orders, Amendments, and Supplements
177.	Motus Operations, LLC	Two Financial Center 60 South Street Boston, MA 02111	IEH Auto Parts LLC	Client Master Services agreement and Related Order Forms, Amendments, and Supplements
178.	N&M Transfer Company, Inc.	630 Muttart Road Neenah, WI 54956	IEH Auto Parts Holding LLC	Trade Agreement
179.	Nale Logistics & Expedite	175 Running Brook Lane Oakland, TN 38060 Attn: Blake Nale	IEH Auto Parts Holding LLC	Trade Agreement
180.	NAPLES	3295 Tamiami Trail East Naples, FL 34112	IEH Auto Parts LLC	ATTACHMENT TO OEM AND AFTERMARKET PARTS FOR FLEET

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
181.	NATIONAL GRID	40 Sylvan Rd Waltham, MA 02451	IEH Auto Parts LLC	Supply Agreement, Amendment #3
182.	Neumonics	4509 Hidden Hollow Hamburg, NY 14075	IEH Auto Parts LLC	Technology Support Sales Services
183.	NEWARK	47-63 GREEN STREET, 1ST LEVEL NEWARK, NJ 07102	IEH Auto Parts LLC	SENT NOTE TO RESCIND BID 4/6/23
184.	NinjaOne, LLC	26750 US Highway 19 North, Suite 510 Clearwater, FL 33761	IEH Auto Parts LLC	NinjaOne End User License Agreement
185.	NJ STATE	33 WEST STATE ST., P.O. BOX 230 TRENTON, NJ 08625-0230	IEH Auto Parts LLC	Non-OEM Automotive Parts & Accessories for Light Duty Vehicles
186.	NJ STATE	33 WEST STATE ST., P.O. BOX 230 TRENTON, NJ 08625-0230	IEH Auto Parts LLC	Automotive Lubricants: Motor Oils
187.	NORTH TEXAS TOLLWAY AUTHORITY (NTTA)	5900 West Plano Parkway, Suite 100 Plano, TX 75093	IEH Auto Parts LLC	AFTERMARKET LIGHT DUTY AUTO PARTS
188.	NY STATE	Corning Tower Building - 38th Floor, Empire State Plaza Albany, New York 12242	IEH Auto Parts LLC	VEHICLE AND EQUIPMENT PARTS AND RELATED PRODUCT (STATEWIDE)
189.	NYC SANITATION	44 Beaver Street, Room 201 New York, NY 10004	IEH Auto Parts LLC	RFB-827-20222003995-1 MOOG-MONROE SUSPENSION PARTS
190.	NYC SANITATION	44 Beaver Street, Room 201 New York, NY 10004	IEH Auto Parts LLC	20225023191 MICRO- PURCHASE FOR WIX FILTERS
191.	NYC SANITATION	44 Beaver Street, Room 201 New York, NY 10004	IEH Auto Parts LLC	DSNY INVITATION TO BID- STANDARD ENGINE REPLACEMENT PARTS
192.	OCEAN COUNTY	101 Hooper Avenue Toms River, NJ 8753	IEH Auto Parts LLC	PARTS AND ACCESSORIES FOR VEHICLES UNDER 15,000 GVWR
193.	OCM BOCES	110 Elwood Davis Rd Liverpool, NY 13088	IEH Auto Parts LLC	AUTOMOTIVE COLLISION PARTS & SUPPLIES

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
194.	OCM BOCES	110 Elwood Davis Rd Liverpool, NY 13088	IEH Auto Parts LLC	AUTOMOTIVE TECHNOLOGY PARTS & SUPPLIES
195.	Old World Industries, LLC	3100 Sanders Rd, Suite 400 Northbrook, IL 60062 Attn: Jennifer Murray	IEH Auto Parts Holding LLC	Trade Agreement
196.	ORANGE COUNTY	PO Box 218, 255 Main Street Goshen, New York 10924	IEH Auto Parts LLC	AFTERMARKET AUTOMOTIVE AND TRUCK REPLACEMENT PARTS
197.	ORANGE COUNTY SHERIFF'S OFFICE	2200 West Colonial Drive, Orlando, FL 32804	IEH Auto Parts LLC	STANDARD AGREEMENT
198.	ORANGE COUNTY SHERIFF'S OFFICE	2200 West Colonial Drive, Orlando, FL 32804	IEH Auto Parts LLC	FLEET PARTS AND EQUIPMENT
199.	OSCEOLA COUNTY SB	817 Bill Beck Blvd. Kissimmee, FL 34744	IEH Auto Parts LLC	Bus and Heavy-Duty Truck Parts Catalog Discount
200.	PAE TECHNOLOGIES	1320 North Courthouse Road., Suite 700 Arlington, VA 22201	IEH Auto Parts LLC	Prime Contract Number 80JSC021DA015 Program Name FACILITIES CONTRACT
201.	Partnersource	5080 Spectrum Drive Suite 1020W Addison, TX 75001	IEH Auto Parts LLC	Engagement Letter
202.	PEARLAND	3519 Liberty Drive Pearland, TX 77581	IEH Auto Parts LLC	SUPPLY CONTRACT NO. C1222-69 Repair and Replacement Auto Parts - Sourcewell Piggyback
203.	PEARLAND ISD	1928 N Main St, Pearland, TX 77588	IEH Auto Parts LLC	19-0509-06 MAINTENANCE AND CUSTODIAL SUPPLIES & SERVICES
204.	PEP BOYS	One Presidential Blvd., Suite 400 Bala Cynwyd, PA 19004	IEH Auto Parts LLC	SUPPLY AGREEMENT
205.	PF Capital Partners LLC dba Print Choices	500 Lake Havasu Ave. N Suite D-104 Lake Havasu City, AZ 86403	IEH Auto Parts LLC	Advance Exchange Services Agreement and Related Statements of Work, Amendments and Supplements

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
206.	PGW	800 West Montgomery Avenue Philadelphia, PA 19122-2898	IEH Auto Parts LLC	RFQ # 34934, 34935, & 34936 CONTRACT PURCHASE ORDER TO SUPPLY STOCK & NON-STOCK AUTOMOBILE PARTS & PAINTS ORDERED ON AN "AS NEEDED BASIS"
207.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	PRIMARY B1801997 MEDIUM & HEAVY DUTY TRUCK REPLACEMENT PARTS
208.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	SECONDARY B1801997 MEDIUM & HEAVY DUTY TRUCK REPLACEMENT PARTS
209.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	B1902711 AFTERMARKET AUTO, LT TRUCK, MEDIUM TRUCK AND HEAVY TRUCK PARTS OUTRIGHT PURCHASE
210.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	B2006943 SHOP SUPPLIES
211.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	B2212506 SNOW CHAINS AND ACCESSORIES
212.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	B2213620 Replacement Parts for Implements Machines Power Units Superstructures Engine
213.	PHILADELPHIA HOUSING AUTHORITY ("PHA")	2013 Ridge Avenue Philadelphia, PA, 19121	IEH Auto Parts LLC	PIGGYBACKING 195112
214.	PLANO	1520 K Avenue Plano, TX 75074	IEH Auto Parts LLC	Batteries: Auto, Truck, Marine

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215.	PLANO ISD	6600 Alma Drive Plano, TX 75023	IEH Auto Parts LLC	Addendum 1 (Transportation Shop Facility/Vehicle/Bus Service and Supplies)
216.	Poppulo, Inc.	77 Fourth Avenue, 6th Floor Waltham, MA 02451	IEH Auto Parts LLC	Master Services Agreement
217.	PORT AUTHORITY OF NY & NJ	777 Jersey Ave Jersey City, NJ 7310	IEH Auto Parts LLC	RFQ #6000000809 Automotive Aftermarket Parts
218.	PORT OF HOUSTON AUTHORITY (POHA)	12703 PORT RD. SEABROOK, TX 77586	IEH Auto Parts LLC	PURCHASE OF AUTO PARTS FOR BCT, BPT AND TBT (Bid #00002327)
219.	Portland Air Freight, Inc.	PO Box 730 Scarborough, ME 04070 Attn: Alan Reed	IEH Auto Parts Holding LLC	Trade Agreement
220.	Presidio Networked Solutions, LLC	1 Penn Plaza, Suite 2832 New York, New York 10119	IEH Auto Parts LLC	Master Services Agreement and Related Statements of Work
221.	Property Works	708 CHURCH STREET DECATUR, GA 30030	IEH Auto Parts LLC	Systems and Services Agreement
222.	Protiviti Inc.	Attn: David Brand Managing Director 3343 Peachtree Road NE, Suite 600 Atlanta, GA 30326  Attn: Legal Department 555 Market Street, Suite 1800 San Francisco, CA 94105	IEH Auto Parts LLC	Standard Master Agreement and Related Statements of Work, Amendments and Supplements
223.	PSEG	80 Park Plaza Newark, NJ 07102	IEH Auto Parts LLC	Consignment Agreement

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224.	Rackspace US, Inc.	Attn: General Counsel One Fanatical Place, City of Windcrest San Antonio, Texas 78218 legalnotice@rackspace.com	IEH Auto Parts LLC	Master Services Agreement & Service Orders
225.	ROANOKE COUNTY	5204 Bernard Drive Roanoke, VA 24018	IEH Auto Parts LLC	AUTOMOTIVE PARTS
226.	ROCHESTER CITY SD	131 West Broad Street Rochester, New York 14614	IEH Auto Parts LLC	AUTO, TRUCK AND BUS PARTS
227.	ROCKLAND COUNTY	50 Sanatorium Rd, Building A Pomona, NY 10970	IEH Auto Parts LLC	RFB-RC-2021-023 Automotive Replacement Parts for Medium and Heavy-Duty Trucks
228.	S2S Communications, Inc.	3000 ATRIUM WAY MOUNT LAUREL, NJ 8054	IEH Auto Parts LLC	Managed Services Agreement
229.	SailPoint Technologies, Inc.	11120 Four Points Drive, Suite 100 Austin, TX 78726	IEH Auto Parts LLC	Software as a Service Agreement (Sailpoint Maestro)
230.	SANFORD	93 Lansing Pl # 2 Rensselaer, NY 12144-2202	IEH Auto Parts LLC	AUTOMOTIVE EQUIPMENT PARTS
231.	Sap America Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Software License and Support Agreement and Related Order Forms
232.	Sap America Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	SAP Hana Enterprise Cloud Services
233.	Sap America Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Order Form for SAP Cloud Services
234.	Sap America Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Sap America - Change Order for SAP Migration project to extend Post Go-Live Support until February 28, 2022
235.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	SAP HEC - Replace MPLS with Cloud Peering
236.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	SAP EMS Cloud Services CR

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237.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Hybris Systems Training
238.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	New Server for hybris project
239.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Continuation of SAP Expert Services, April/May
240.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Expert Service extension -- \$0
241.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	SAP extension of QA2 for Hybris
242.	SARASOTA COUNTY SB	101 Old Venice Road Osprey, FL 34229	IEH Auto Parts LLC	18-0124 Automotive & Light Truck Repair Parts
243.	SEMINOLE COUNTY	1101 East First Street Sanford, FL 32771	IEH Auto Parts LLC	Term Contract for the Purchase of Automotive Parts & Supplies
244.	SEMINOLE COUNTY PUBLIC SCHOOLS	400 E. LAKE MARY BOULEVARD SANFORD, FL 32773-7127	IEH Auto Parts LLC	SCHOOL BUS & WHITE FLEET PARTS, ACCESSORIES AND REPAIRS
245.	SEMINOLE COUNTY PUBLIC SCHOOLS	400 E. LAKE MARY BOULEVARD SANFORD, FL 32773-7127	IEH Auto Parts LLC	Maintenance Repair and Operation Supplies
246.	SEMINOLE COUNTY SHERIFF'S OFFICE	100 Eslinger Way Sanford, FL 32773	IEH Auto Parts LLC	VEHICLE MAINTENANCE SUPPLIES
247.	Shandong Gold Phoenix Co, Ltd.	999 Fule Road Leling City, Shandong Province, China 253600	IEH Auto Part Holding LLC	Trade Agreement
248.	SimpleLegal, Inc	1360 POST OAK BLVD, SUITE 2200 HOUSTON, TX 77056	IEH Auto Parts LLC	Master Services Agreement (MSA)



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249.	Smartsheet, Inc.	Attn: Legal 10500 NE 8th Street Suite 1300 Bellevue, WA 98004 legal @smatrsheet.com	IEH Auto Parts LLC	Subscription Agreement
250.	SOCORRO ISD	12440 Rojas El Paso, TX 79928	IEH Auto Parts LLC	Automotive Parts
251.	SOCORRO ISD	12440 Rojas El Paso, TX 79928	IEH Auto Parts LLC	Filters and Accessories
252.	Soliant Consulting	14 N. Peoria Street, Suite 2H Chicago, IL 60607	IEH Auto Parts LLC	Statement of Work
253.	SOLID WASTE AUTH OF PALM BEACH COUNTY ( SWA )	7501 North Jog Road West Palm Beach, FL 33412	IEH Auto Parts LLC	FURNISH AND DELIVERY OF AFTERMARKET AUTOMOTIVE PARTS AND SUPPLIES
254.	SolTech Inc.	950 East Paces Ferry Road NE Suite 2400 Atlanta, GA 30326	IEH Auto Parts LLC	Master Services Agreement
255.	Sophos Limited	The Pentagon, Abingdon Science Park Abingdon, OX14 3YP United Kingdom	IEH Auto Parts LLC	License Agreement
256.	SOURCEWELL	202 12th Street NE, PO BOX 219 Staples, MN 56479	IEH Auto Parts LLC	AFTERMARKET VEHICLE PARTS AND SUPPLIES
257.	SOUTHWEST FLORIDA WATER MGMT DISTRICT	2379 Broad Street Brooksville, FL 34604	IEH Auto Parts LLC	PIGGY-BACKING SOURCEWELL CONTRACT NO. 032521-PEP AFTERMARKET VEHICLE PARTS AND SUPPLIES
258.	Spectra Integration	207 Pickens Street Columbia, SC 29205	IEH Auto Parts Holding LLC	Trade Agreement
259.	ST PETERSBURG	One 4th St. N, 5th Floor St. Petersburg, FL 33701	IEH Auto Parts LLC	RFP 7522 AUTOMOTIVE PARTS

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260.	Strategic Systems & Technology Corporation	3325 Paddocks Parkway, Suite 250 Suwanee, GA 30025	IEH Auto Parts Holding LLC	Software License Agreement & All Subscription Renewals
261.	Suehr Cargo Services, Inc.	4214 Campbell's Run Road Pittsburgh, PA 15205	IEH Auto Parts LLC	Transportation Services Agreement, as Amended
262.	SUFFOLK	442 Washington Street, Room 1086 Suffolk, VA 23434	IEH Auto Parts LLC	AUTOMOTIVE AND EQUIPMENT REPLACEMENT PARTS
263.	Synchrony Bank	170 West Election Drive, Suite 125 Draper, Utah 84020	IEH Auto Parts LLC	Confidential Retailer Program Agreement
264.	TARRANT COUNTY	100 E Weatherford St, Fort Worth, TX 76196	IEH Auto Parts LLC	ANNUAL CONTRACT FOR AUTOMOTIVE AND LIGHT TRUCK PARTS AND SUPPLIES
265.	Taylor Communications, Inc.	PO Box 91047 Chicago, IL 606093  With copy to: 1725 Roe Crest Drive North Mankato, MN 56003 Attn: Legal Department	IEH Auto Parts Holding LLC	Trade Agreement
266.	TEXAS CITY ISD	1700 Ninth Ave N Texas City, TX 77590	IEH Auto Parts LLC	Motor Vehicle Supplies and Parts
267.	TEXAS HHS (N. TX STATE HOSP-WICHITA FALLS)	3401 N University Ave Lubbock, TX 79415	IEH Auto Parts LLC	REQ #HHSTX-3-0000195660 AUTOMOTIVE AND TRAILER EQUIPMENT AND PARTS
268.	Transworld Accurate Brake LTD	600 Territorial Dr Unit D Bolingbrook, IL 60440 Attn: Richard Zhang	IEH Auto Parts Holding LLC	Trade Agreement

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269.	US Department of Defense - MD PROC OFFICE	9800 Savage Rd Fort George G. Meade, MD 20755	IEH Auto Parts LLC	AUTO PARTS
270.	US Pack Parts LLC	2251 Lynx Lane, Suite 5 Orlando, FL 32804	IEH Auto Part Holding LLC	Trade Agreement
271.	VACO LLC	Attn: Legal Department 115 Perimeter Center Place, Suite 950 Atlanta, GA 30346	IEH Auto Parts LLC	Service Agreement for Temporary Employment Agency
272.	Vector Security	2000 Ericsson Drive Warrendale, PA 15086	IEH Auto Parts Holding LLC	Security Agreement
273.	VERIZON	PO BOX 660720 DALLAS, TX 75266-0720	IEH Auto Parts LLC	EVERGREEN REQUIRES (6) MONTHS NOTICE OF CANCELLATION
274.	Verizon Business Global LLC	c/o William M. Vermette 22001 Loudoun County Parkway Ashburn, VA 20147 william.vermette@verizon.com	IEH Auto Parts Holding LLC	Online
275.	Verizon Business Global LLC	c/o William M. Vermette 22001 Loudoun County Parkway Ashburn, VA 20147 william.vermette@verizon.com	IEH Auto Parts Holding LLC	Online
276.	VOLUSIA COUNTY	123 W Indiana Avenue, Room 302 Deland, FL 32720-4608	IEH Auto Parts LLC	18-B-76JRD AUTOMOTIVE LIGHT TRUCK PARTS AND ACCESSORIES
277.	VOLUSIA COUNTY	123 W Indiana Avenue, Room 302 Deland, FL 32720-4608	IEH Auto Parts LLC	21-B-50LS AUTOMOTIVE & SHOP CHEMICALS

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278.	VOLUSIA COUNTY SB	c/o School Board 123 W Indiana Avenue, Room 302 Deland, FL 32720-4608	IEH Auto Parts LLC	TAG ONTO VOLUSIA COUNTY, FL CONTRACT 18-B-76JRD AUTOMOTIVE AND LIGHT TRUCK PARTS AND ACCESSORIES
279.	WAPPINGERS CSD	25 Corporate Park Drive Hopewell Junction, NY 12533	IEH Auto Parts LLC	MISCELLANEOUS VEHICLE PARTS
280.	WAPPINGERS CSD	25 Corporate Park Drive Hopewell Junction, NY 12533	IEH Auto Parts LLC	ALTERNATORS & STARTERS
281.	WAPPINGERS CSD	25 Corporate Park Drive Hopewell Junction, NY 12533	IEH Auto Parts LLC	AUTOMOTIVE BATTERIES
282.	WAPPINGERS CSD	25 Corporate Park Drive Hopewell Junction, NY 12533	IEH Auto Parts LLC	BRAKE PARTS
283.	WAPPINGERS CSD	25 Corporate Park Drive Hopewell Junction, NY 12533	IEH Auto Parts LLC	SPRINGS FOR VEHICLES
284.	Warren Oil Company, LLC	915 E. Jefferson St. West Memphis, AR 72301 Attn: Bill Singleton	IEH Auto Parts Holding LLC	Trade Agreement
285.	Waste Management	415 Day Hill Road Windsor, CT 06095	IEH Auto Parts LLC	Master Services Agreement (MSA)
286.	Waste Management	415 Day Hill Road Windsor, CT 06095	IEH Auto Parts LLC	Agreement (Other)
287.	WATERBURY	235 Grand Street, City Hall Building Waterbury, CT 06702	IEH Auto Parts LLC	AUTOMOTIVE TRUCK PARTS NON OEM
288.	Wells Fargo Bank, N.A.	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Equipment Lease Account 2-000

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289.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 2-000
290.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 2-001
291.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 2-003
292.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 2-004
293.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 2-005
294.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 7-000

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295.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 7-001
296.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-001
297.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-002
298.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-003
299.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-004

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300.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-005
301.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-006
302.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-007
303.	Wells Fargo Vendor Financial Services, LLC	1010 Thomas Edison Blvd SW Cedar Rapids, IA 52404  PO Box 070241 Philadelphia, PA 19176 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Master Lease Agreement 8-000
304.	WHI Solutions	2145 Hamilton Avenue San Jose, California 95125	IEH Auto Parts LLC	Service License Agreement for Distributors (WHI Nexpart Administration Site, WHI Transaction Engine, eCommerce Platform)
305.	WICHITA FALLS ISD	1104 Broad Street Wichita Falls, TX 76307	IEH Auto Parts LLC	WALK IN MAINTENANCE SUPPLIES WHICH INCLUDES PLUMBING AND ELECTRICAL SUPPLIES

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306.	WORCESTER	PO BOX 15588 WORCESTER, MA 1615	IEH Auto Parts LLC	CR-7400-W0 - Automotive Supplies
307.	Xerox Corp	1605 N Cedar Crest Blvd, Suite 505 Allentown, PA 18014	IEH Auto Parts LLC	Addendum or Amendment
308.	YBM Industries Co Limited	Tower 707-713 Nathan Rd Mongkok LKN, Hong Kong, China Attn: Ken Hu	IEH Auto Parts Holding LLC	Trade Agreement
309.	YONKERS	40 South Broadway Yonkers, New York 10701	IEH Auto Parts LLC	Outsourcing of Vehicle Maintenance Parts Storeroom
310.	BMC Software, Inc.	2103 CityWest Blvd. Houston, TX 77042	IEH Auto Parts LLC	Subscription License
311.	Hyland Software Inc.	28500 Clemens Road Westlake, OH 44145	IEH Auto Parts LLC	Hosting Agreement (and any final exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, and restatements related thereto)
312.	OneLogin, Inc.	848 Battery Street San Francisco, CA 94111	IEH Auto Parts LLC	Service Subscription Agreement
313.	Oracle America, Inc.	500 Oracle Parkway Redwood Shores, CA 94065	IEH Auto Parts LLC	Oracle Licenses and Services Agreements (and any final exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, and restatements related thereto)
314.	The Pep Boys – Manny, Moe & Jack Holding Corp.	One Presidential Blvd., Suite 400 Bala Cynwyd, PA 19004	IEH Auto Parts Holding LLC	Transition Services Agreement
315.	Z Option, Inc.	417 Oakbend, Suite 200 Lewisville, TX 75067	IEH Auto Parts LLC	Software License Agreement



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316.	Atlassian Entities	Atlassian Pty Ltd c/o Atlassian, Inc. Attn: General Counsel 350 Bush Street, Level 13 San Francisco, CA 94109	IEH Auto Parts LLC	Software License Agreement, as amended and supplemented, and all Addendums thereto
317.	Midwest Communications Technologies, Inc d/b/a Black Box Network Services	1155 Roberts Blvd, Suite 175 Kennesaw, GA 30144	IEH Auto Parts LLC	Maintenance Service Agreement and Related Order Forms
318.	CenturyLink Communications, LLC dba Lumen Technologies Group	1025 El Dorado Blvd (Attn: Legal-BKY) Broomfield, CO 80021 bankruptcylegal@lumen.com	IEH Auto Parts LLC	Service At Headquarters
319.	Concorde Inc.	701 Market Street, Suite 3400 Philadelphia, PA 19106	IEH Auto Parts LLC	DOT/FMCSA Driver Management
320.	DATA Communications Management Corp.	9195 Tobram Road Brampton, Ontario, L6S 6H2 cboulanger@datacm.com	IEH Auto Parts LLC	Master Services Agreement and related Statements of Work
321.	Dell Marketing, L.P.	Dell Marketing LP c/o Dell USA LP PO Box 676021 Dallas, TX 75267  Streusand, Landon, Ozburn & Lemmon, LLP 1801 S. MoPac Expressway, Suite 320 Austin, TX 78746 streusand@slollp.com	IEH Auto Parts LLC	Master Product Purchase and Support Agreement
322.	Direct Source, Inc.	Attn: Gary Hagen 8176 Mallory Court Chanhassen, MN 55317 gary.hagen@directsource.com	IEH Auto Parts LLC	Master Service Agreement
323.	ECI Software Solutions, Inc. dba RockSolid	4400 Alliance Gateway Freeway Fort Worth, TX 76177	IEH Auto Parts LLC	RockSolid Max Cloud Services Agreement, Order Form

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324.	Experian Information Solutions, Inc.	475 Anton Blvd. Costa Mesa, CA 92626	IEH Auto Parts LLC	Agreement and Related Statements of Work
325.	Network Dynamic, Inc./Global Convergence, Inc.	700 Brooker Creek Blvd #1000 Oldsmar, FL 34677	IEH Auto Parts LLC	Master Services Agreement
326.	Parts Tech, Inc	1 Broadway, 14th floor Cambridge, MA 02142	IEH Auto Parts LLC	PartsTech Seller Agreement
327.	Penske Truck Leasing Co., LP	2412 W Holcombe Blvd Houston, TX 77030	IEH Auto Parts LLC	Vehicle Maintenance Agreement
328.	Republic Services National Accounts, LLC	18500 N. Allied Way Phoenix, AZ 85054	IEH Auto Parts LLC	Master Services Agreement and associated amendment
329.	Rimini Street, Inc.	7251 West Lake Mead Boulevard, Suite 300 Las Vegas, Nevada 89128	IEH Auto Parts LLC	Scope of Support
330.	SHI International Corp.	290 Davidson Avenue Somerset, NJ 08873	IEH Auto Parts LLC	Amendment, Assignment and Novation of Master Purchase Agreement
331.	Strategic Systems & Technology Corporation	3325 Paddock Parkway, Suite 250 Suwanee, GA 30024	IEH Auto Parts LLC	Master Services Agreement
332.	SoundPress	7737 Laurel Ave #531 Cincinnati, OH 45243	IEH Auto Parts LLC	Statement of Work
333.	ZOHO Corporation	4141 Hacienda Drive Pleasanton, CA 94588	IEH Auto Parts LLC	Software License Agreement and Manage Engine Order Form

**II. Unexpired Leases**

<b>#</b>	<b><u>LOT</u></b>	<b><u>ID</u></b>	<b><u>Profit Center Name</u></b>	<b><u>State</u></b>	<b><u>Landlord Name</u></b>	<b><u>Landlord Address</u></b>	<b><u>Debtor Tenant</u></b>	<b><u>Premises Address</u></b>
1.	Midatlantic	10710	AutoPlus - Bronx	NY	1170 River, LLC	46 Church Tavern Rd. South Salem, NY 10590	AP Acquisition Company Missouri LLC	1170 Bronx River Ave. Bronx, NY 10472
2.	Northeast	10526	S Park Street Hartford	CT	1200 Park Street LLC	2074 Park Street, Suite 101 Hartford, CT 06106	IEH Auto Parts LLC	1200 Park Street Hartford, CT 06106
3.	Midatlantic	10432	S Lake Walton Rd Hopewell Junction	NY	152 Fishkill LLC	151 N. Main Street, Suite 400 New City, NY 10956	IEH Auto Parts LLC	49 Elm St. Fishkill, NY 12524
4.	Marietta	10233	S Union Road West Seneca	NY	1780 Union Road LLC	P.O. Box 107 Orchard Park, NY 12127	IEH Auto Parts LLC	1780 Union Rd. West Seneca, NY 14224
5.	Midatlantic	10473	10473 - PHILADELPHIA- 10473	PA	2383 Church LLC	10 Highpoint Drive Medford, NJ 08055  Attn: Sigmund J. Fleck, Esquire Brown McGarry Nimeroff LLC 158 West Gay Street, Suite 200 West Chester, PA 19380 sfleck@bmnlawyers.com	IEH Auto Parts LLC	2383 Church Street Philadelphia, PA 19124

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6.	MasonCity	10393	S 36 Fond du Lac	WI	36 East 3rd Street LLC	21 East 2nd Street #103 Fond du Lac, WI 54935	IEH Auto Parts LLC	36 3rd St. Fond du Lac, WI 54935
7.	Northeast	10487 <sup>10</sup>	S South Avenue Staten Island	NY	388 South S.I. LLC	1571 Marine Parkway Brooklyn, NY 11234	IEH Auto Parts LLC	388 South Ave Staten Island, NY 10303
8.	Midatlantic	10470	10470 - DOYLESTOWN- 10470	PA	4059 Doylestown Acquisition, LLC	PO Box 777 Rhinebeck, NY 12572	IEH Auto Parts LLC	4059 Skyron Dr. Doylestown, PA 18902
9.	Northeast	10331	S Main St. Deep River	CT	449-500 Main LLC	500 Main St., Ste. 5 Deep River, CT 06417	IEH Auto Parts LLC	448 Main St. Deep River, CT 06417
10.	Northeast	10508	S Waverly Street Framingham	MA	464 Waverly Street Realty	2 Cedar St. Framingham, MA 01702	IEH Auto Parts LLC	494 Waverly Street Framingham, MA 01701
11.	Marietta	10166	S 166 Rochester- Adelaide	NY	54 Adelaide Street, LLC	1 Bason View Dr. Pittsford, NY 14534	IEH Auto Parts LLC	54 Adelaide St. Rochester, NY 14606
12.	Northeast	10005	S Walnut St. Peabody	MA	77 Walnut Street Realty Trust	75 Walnut St. Peabody, MA 01960	IEH Auto Parts LLC	77 Walnut St Peabody, MA 01960
13.	Midatlantic	18070 10390	W Westphalia Rd Upper Marlboro	MD	8420 Westphalia Road LLC c/o Hartz Mountain Industries, Inc.	500 Plaza Drive, PO Box 1515	IEH Auto Parts LLC	8420 Westphalia Rd. Upper Marlboro, MD 20772

<sup>10</sup> This lease is expired. Buyer will have to enter into new lease with the Landlord.

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14.	Northeast	10519	S Winter Street Haverhill	MA	86 Winter Street, LLC	9177 Mercato Way Naples Louise Penta, FL 34108	IEH Auto Parts LLC	86 Winter Street Haverhill, MA 01830
15.	MasonCity	10385	S Lindale Ave S. Bloomington	MN	8810 Lyndale Avenue, LLC	4737 County Road 101, Suite 243 Minnetonka, MN 55345	IEH Auto Parts LLC	8810 Lyndale Ave. S. Bloomington, MN 55420
16.	Midatlantic	10403	10403 - DELHI- 10403	NY	Asher Development, LLC	PO Box 310 Dorset, VT 05251	IEH Auto Parts LLC	10 Kingston St. Delhi, NY 13753
17.	Midatlantic	10410	10410 - NORWICH- 10410	NY	Asher Development, LLC	PO Box 310 Dorset, VT 05251	IEH Auto Parts LLC	107-109 E. Main St. Norwich, NY 13815
18.	Northeast	10062	S Union Street Attleboro	MA	Attleboro Area Industrial Museum Inc.	42 Union St. Attleboro, MA 02703	IEH Auto Parts LLC	42 Union St. Attleboro, MA 02703
19.	Marietta	10168	S East Main St. Avon	NY	Avon Town Plaza LLC	835 East Main Street Rochester, NY 14605	IEH Auto Parts LLC	275 East Main St Avon, NY 14414
20.	Midatlantic	10467	10467 - LEBANON- 10467	PA	Bamberger's Inc.	122 Schneider Dr. Lebanon, PA 17046	IEH Auto Parts LLC	122 Schneider Dr. Lebanon, PA 17046
21.	Midatlantic	10455	10455 - HILLSBOROUGH- 10455	NJ	Bane Realty LLC	330 Roycefield Road, Building H Hillsborough, NJ 08844	IEH Auto Parts LLC	330 Roycefield Road Suites 2 and 3 Hillsborough, NJ 00884
22.	Northeast	10521	S Washington Street Gloucester	MA	Braga Ventures Three, LLC	132 Washington St. Gloucester, MA 01930	IEH Auto Parts LLC	11 Whistle Stop Way Gloucester, MA 01930
23.	Midatlantic	10412	10412 - GREAT BEND-10412	PA	Bridgewater Church	107 Church St. Montrose, PA 18801	IEH Auto Parts LLC	716 New York Ave Hallstead, PA 18822

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24.	Northeast	10510	S Broadway	MA	BroadwayCanal Management	599 Canal Street Lawrence, MA 01840	IEH Auto Parts LLC	7 Broadway - Rte. 28 Lawrence, MA 01842	
25.	Northeast	10502	S Park Avenue Worcester	MA	CAP Properties 123, LLC	Four Seasons Residence 1 Dalton Street, Apt 3502 Boston, MA 02115	IEH Auto Parts LLC	597 Park Ave. Worcester, MA 01603	
26.	Midatlantic	10573	S Liberty Road Eldersburg	MD	c/o MasDyLandCo LLC	15240 Frederick Road Woodbine, MD 21797	IEH Auto Parts LLC	5410 Klee Mill Rd. South Sykesville, MD 21784	
27.	Northeast	10503	S John Fitch Highway Fitchburg	MA	CAP Properties 123, LLC	Four Seasons Residence 1 Dalton Street, Apt 3502 Boston, MA 02115	IEH Auto Parts LLC	84 John Fitch Hwy. Fitchburg, MA 01420	
28.	Northeast	10505	S Main Street Gardner	MA	CAP Properties 123, LLC	Four Seasons Residence 1 Dalton Street, Apt 3502 Boston, MA 02115	IEH Auto Parts LLC	578 Main St. Gardner, MA 01440	Northeast
29.	Northeast	10506	S Main Street Southbridge	MA	CAP Properties Southbridge LLC	Four Seasons Residence 1 Dalton Street, Apt 3502 Boston, MA 02115	IEH Auto Parts LLC	380 Main St. Southbridge, MA 01550	

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30.	Northeast	10712	Auto Plus Auto Parts - Pittsfield	MA	Carberry6, LLC	7 Cottage St. Natick, MA 01760	AP Acquisition Company Massachusetts LLC	113 West St. Pittsfield, MA 01201
31.	Northeast	10713	Auto Plus Auto Parts - Lee	MA	Carberry6, LLC	7 Cottage St. Natick, MA 01760	AP Acquisition Company Massachusetts LLC	9 Railroad St. Lee, MA 01238
32.	Northeast	10714	Auto Plus Auto Parts - Great Barrington	MA	Carberry6, LLC	7 Cottage St. Natick, MA 01760	AP Acquisition Company Massachusetts LLC	180 State Rd. Great Barrington, MA 01230
33.	Marietta	10251	S Parkway SR837 Monongahela	PA	Chad Yerkey	440 Jamie Dr. Belle Vernon, PA 15012	IEH Auto Parts LLC	123 West Main St Monongahela, PA 15063
34.	MasonCity	10397	S 1004 Sheboygan	WI	Chuck A. Raml	336 Western Ave. Sheboygan Falls, WI 53085	IEH Auto Parts LLC	1004 Ontario Ave. Sheboygan, WI 53081
35.	Midatlantic	10545 <sup>11</sup>	W Nepperhan Ave Yonkers	NY	City of Yonkers	40 South Broadway City Hall, Suite 311 Yonkers, New York 10701	IEH Auto Parts LLC	City of Yonkers Standard Agreement - Contract No. 5267
36.	MasonCity	10159 18059	S Front St. Kansas City	MO	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	5900 Front St. Kansas City, MO 64120

<sup>11</sup> This is not actually a lease agreement, it is an operating agreement.

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37.	MasonCity	18054	W Chouteau Ave St. Louis	MO	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	2771 Chouteau Ave. St. Louis, MO 63103
38.	Midatlantic	10001	10001 - SYRACUSE- 10001	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	210 Lemoyne St. Syracuse, NY 13208
39.	Marietta	10020	S Salem Ave Dayton	OH	Clarit Realty, Ltd.	Secaucus, NJ 07096-1515	IEH Auto Parts LLC	3941 Salem Ave. Dayton, OH 45406
40.	Marietta	10044	S State Rt 257 Seneca	PA	Clarit Realty, Ltd.	9040 Town Center Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	3521 State Rte. 257 Seneca, PA 16346
41.	Marietta	10053	S E Main St. Clarion	PA	Clarit Realty, Ltd.	9040 Town Center Parkway Lakewood Ranch, FL 34202	IEH Auto Parts LLC	1227 East Main St. Clarion, PA 16214
42.	Marietta	10060	S Pickering Road Brookville	PA	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	30 Pickering St. Brookville, PA 15825
43.	Marietta	10140	S Andover Rd Wellsville (East)	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	3377 Andover Rd. Wellsville, NY 14895



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44.	Marietta	10141	S Edward St Arcade(East)	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	28 Edward St. Arcade, NY 14009
45.	Marietta	10142	S Seneca St Hornell (East)	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	195 Seneca St. Hornell, NY 14843
46.	Marietta	10143	S Washington St. Jamestown (West)	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	908 Washington St. Jamestown, NY 14701
47.	Marietta	10167	S St. Paul St. Rochester	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	1281 St. Paul St Rochester, NY 14621
48.	Marietta	10200	S Hinckley Pkwy. Cleveland	OH	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	4565 Hinckley Pkwy. Cleveland, OH 44109
49.	Marietta	10231	S William Street Buffalo	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	1501 William St. Buffalo, NY 14206
50.	Marietta	10400	10400 - BINGHAMTON- 10400	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	111 Clinton St. Binghamton, NY 13901

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51.	Northeast	10007	S S Main St Pascoag	RI	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	26 South Main St. Pascoag, RI 02859
52.	Northeast	10184	S Carlon Drive Northampton	MA	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	125 Carlon Dr. Northampton, MA 01060
53.	Northeast	10185	S University Dr. Amherst	MA	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	205 University Dr. Amherst, MA 01002
54.	Northeast	10270	S Bradford Street Albany	NY	Clarit Realty, Ltd.	9040 Town Ctr. Pkwy. Lakewood Ranch, FL 34202	IEH Auto Parts LLC	272 Bradford St. Albany, NY 12206
55.	Midatlantic	10493	10493 - HARRISBURG- 10493	PA	Conestoga Ceramic Tile Distributor, Inc.	4335 Lewis Rd., PO Box 4585 Harrisburg, PA 17111	IEH Auto Parts LLC	4335 Lewis Rd Harrisburg, PA 17111
56.	Marietta	10625	S AUTO PLUS- ATHENS OH	OH	Cornwell Properties of Athens Outside LLC	23 North Court St. Athens, OH 45701	IEH Auto Parts LLC	600 East State St. Athens, OH 45701
57.	Midatlantic	10408	10408 - CORTLAND-10408	NY	Cortland Squires LLC	18-10 26 Road Astoria, NY 11102	IEH Auto Parts LLC	21B Squires St. Cortland, NY 13045
58.	Midatlantic	10681	S Tyco Road	VA	Crown Tyco Road LLC	8391 Old Courthouse Rd., Ste. 210 Vienna, VA 22182	IEH Auto Parts LLC	8524-C Tyco Rd. Vienna, VA 22180

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59.	MasonCity	10394	S 110 Beaver Dam	WI	Curwick Real Estate LLC	N8031 Oak Ridge Dr. Beaver Dam, WI 53916	IEH Auto Parts LLC	110 Ryan Canpafio's Way Beaver Dam, WI 53916
60.	Midatlantic	10435	S Delavergne Ave Wappingers Falls	NY	Dantricia Realty Inc.	70 Patricia Ln. Clinton Corners, NY 12514	IEH Auto Parts LLC	18 DeLavernge Ave. Wappingers Falls, NY 12590
61.	Marietta	10629	S AUTO PLUS-NEW MARTINSVILL	WV	Darren Cook	52418 Schupbach Add., PO BOX 67 Hannibal, OH 43931	IEH Auto Parts LLC	274 Monroe Ave. New Martinsville, WV 26155
62.	Midatlantic	10476	10476 - FOLCROFT- 10476	PA	David Lea Company	11000 Atrium Way, AIM M05-302-121 Mt Laurel, NJ 08054	IEH Auto Parts LLC	44 Primos Ave. Folcroft, PA 19032
63.	Midatlantic	10406	10406 - WALTON- 10406	NY	Delaware St. Walton, LLC	543 Lower Hollow Road Dorset, VT 05251	IEH Auto Parts LLC	211 Delaware St. Walton, NY 13856
64.	Marietta	10252	S Fallowfield Ave Charelroi	PA	Dennis G. Yerkey and Clifford J. Yerkey	4061 Rustic Woods Dr. Jefferson Hills, PA 15025	IEH Auto Parts LLC	211 Fallowfield Ave Charleroi, PA 15022
65.	Midatlantic	10562	S Old Annapolis Rd. Severn	MD	Disney Road Associates LLC	6005 Avalon Drive Elkridge, MD 21075-5985	IEH Auto Parts LLC	2604 Annapolis Rd. Severn, MD 21144
66.	Memphis	10341	S Crestview Memphis	TN	Double C. Investment Company G.P.	1350 Enon Ln. Bolivar, TN 38008	IEH Auto Parts LLC	5388 Crestview Road Ste. 102 Memphis, TN 38134

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67.	Memphis	10350	S Hwy 46 South Dickson	TN	Douglas Jenkins	500 Eno Rd. Dickson, TN 37055	IEH Auto Parts LLC	401 Hwy 46 South Dickson, TN 37055
68.	Midatlantic	10564	S Governors Ave. Dover	DE	Downtown Dover Partnership, Inc.	555 E. Loockerman St. Dover, DE 19901	IEH Auto Parts LLC	120 S. Governors Ave. Dover, DE 19904
69.	Northeast	10511	S French King Highway Greenfield	MA	Dunphy Real Estate	63 French King Highway Greenfield, MA 01301-1325	IEH Auto Parts LLC	63 French King Highway Greenfield, MA 01301
70.	Marietta	10209	S Middle Ave Elyria	OH	Edward L. Kovachy Trust	8412 Lewis Rd. Olmsted Falls, OH 44108	IEH Auto Parts LLC	630 Middle Ave Elyria, OH 44035
71.	Midatlantic	10404	10404 - WHITNEY POINT-10404	NY	Edward M. Stolarcyk	P.O. Box 736 Whitney Point, NY 13862	IEH Auto Parts LLC	2902 Us-11 Whitney Point, NY 13862
72.	MasonCity	10388	Auto Plus – Blaine-10388	MN	Eurgel Berry	19515 E Tri Oak Circle Wyoming, MN 55092	IEH Auto Parts LLC	2151 106th Lane NE Blaine, MN 55449
73.	Midatlantic	10587	S AUTO PLUS-STAFFORD	VA	FF & H Enterprises	208 Madison Cir. Locust Grove, VA 22508	IEH Auto Parts LLC	3225 Jeff Davis Hwy. Stafford, VA 22554
74.	Northeast	10515	S West Boylston Street Worcester	MA	Fidelis Corporation	285 Main St., P.O. Box 60305 Worcester, MA 01606	IEH Auto Parts LLC	651 West Boylston St. Worcester, MA 01606
75.	Midatlantic	10592	S AUTO PLUS-FREDERICKSBURG	VA	Fredericksburg Auto Parts, Inc.	PO Box 1134 Fredericksburg, VA 22402	IEH Auto Parts LLC	400 Amaret St. Fredericksburg, VA 22401

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76.	Midatlantic	10588	S AUTO PLUS-WARRENTON	VA	Frost Family LLC	98 Dolphin Point Dr. Beaufort, SC 29907	IEH Auto Parts LLC	245 West Shirley Ave. Warrenton, VA 20186
77.	Midatlantic	10552	S S. Philadelphia Blvd. Aberdeen	MD	FRP Cranberry Run, LLC	34 Loveton Cir., Ste. 200 Sparks, MD 21152	IEH Auto Parts LLC	1007 Old Philadelphia Road Ste. 400 Aberdeen, MD 21001
78.	Midatlantic	10567	S Crofton Blvd Brinkley	MD	Gardiner Realty and Development Company	2144 Preist Bridge Court, Suite 1 Crofton, MD 21114	IEH Auto Parts LLC	2146 Priest Bridge Court Suites 9, 10, 11, 17 and 18, Building E Crofton, MD 21114
79.	Marietta	10169	S Lakeville Rd. Geneseo	NY	GBR Lakeville Limited Liability Company	225 Liberty Street, 31st floor New York, NY 10281-1058	IEH Auto Parts LLC	4143 Lakeville Rd Geneseo, NY 14454
80.	Marietta	10173	S Kepner Rd Canandaigua	NY	Gemcole Properties, Inc	2495 Brickyard Road Canandaigua, NY 14424	IEH Auto Parts LLC	2495 Brickyard Road Canandaigua, NY 14424
81.	Midatlantic	10082	10082 - UTICA-10082	NY	Genesee Business Center Inc.	6 Rhoads Dr. Utica, NY 13502	IEH Auto Parts LLC	9 Lee Street Utica, NY 13502
82.	Midatlantic	10466	10466 - KENHORST-10466	PA	Getty Properties Corp.	125 Jericho Turnpike, Suite 103 Jericho, NY 11753	IEH Auto Parts LLC	1009 Brooke Boulevard Reading, PA 19607

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83.	Midatlantic	10578	10578 - RUNNEMEDE- 10578	NJ	GKI Infill Philadelphia LLC	9450 W Bryn Mawr, Suite 750 Rosemont, IL 60018	IEH Auto Parts LLC	165 East 9th Avenue Runnemede, NJ 08078
84.	Midatlantic	10559	S Kunz Ave. Yord	PA	Gradison Management	140 S Main Street Manchester, PA 17345	IEH Auto Parts LLC	135 Kurtz Ave. York, PA 17403
85.	Northeast	10253	10253 - GREEN ISLAND-10253	NY	Grimm Building Materials Company, Inc.	PO Box 157 Troy, NY 12181	IEH Auto Parts LLC	13 Cannon St. Green Island, NY 12183
86.	Midatlantic	10709	10709 - AUTO PLUS - HALEDON - 10709	NJ	H and L Holdings Inc.	396 Van Winkle Ave. Hawthorne, NJ 07506	IEH Auto Parts LLC	269-273 Haledon Ave. Haledon, NJ 07508
87.	Northeast	10522	S Mechanic Street Leominster	MA	Hancock Mechanic, LLC	10 Tower Office Park, Suite 507 Woburn, MA 01801	IEH Auto Parts LLC	126 Mechanic St. Leominster, MA 01453
88.	Midatlantic	10260	10260 - ENDICOTT- 10260	NY	Harrison Group, Inc.	616 Stratmill Road Binghamton, NY 13904	IEH Auto Parts LLC	311 Harrison Ave Endicott, NY 13760
89.	Marietta	10204	S Linda Dr. # 6 Rocky River	OH	Ingersoll Development Partners, LLC.	12600 Triskett Road Cleveland, OH 44111	IEH Auto Parts LLC	19950 Ingersoll Dr Rocky River, OH 44116
90.	Midatlantic	10458	10458 - AUTO PLUS - PENNDEL-10458	PA	Ingress Properties Pennel, LLC	411 Garden State Drive Cherry Hill, NJ 08002	IEH Auto Parts LLC	145 Lincoln Ave. Langhorne, PA 19047

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91.	Northeast	10267	S Inner Belt Drive Somerville	MA	Inner Belt Industrial Center Realty LLC	54 Canal Street, 5th Floor Boston, MA 02114	IEH Auto Parts LLC	59 Inner Belt Rd. Somerville, MA 02143
92.	Midatlantic	10575	S Interstate Court Frederick	MD	Interstate Properties L.L.C.	270 Interstate Ct., Unit 3 Frederick, MD 21704	IEH Auto Parts LLC	270 Interstate Court Unit 2 Frederick, MD 21704
93.	Marietta	10172	S East Main Street Webster	NY	James Guck	85 Donovan St. Webster, NY 14580	IEH Auto Parts LLC	101 Commercial St. Webster, NY 14580
94.	Midatlantic	10698	581 Eastern Blvd. South	MD	James McGarity	13007 Lance Cir. Hagerstown, MD 21742	IEH Auto Parts LLC	581 Eastern Blvd. S. Hagerstown, MD 21740
95.	Marietta	10145	S Rt.415 North Bath(East)	NY	JMC Rentals, LLC	7284 Coon Road Bath, NY 14810	IEH Auto Parts LLC	7172 State Route 54 Bath, NY 14810
96.	Midatlantic	10554	S St. Clair Place Stevensville	MD	John & Jean Duty Rental, LLC	707 Dulan Clark Rd. Centerville, MD 21617	IEH Auto Parts LLC	114 St. Clair Place Ste. 101 Stevensville, MD 21666
97.	Midatlantic	10431	10431 - SUFFERN- 10431	NY	John Piccininni	37 Ramland Road Orangeburg, NY 10962	IEH Auto Parts LLC	351 Spook Rock Rd Suffern, NY 10901
98.	Marietta	10232	S Mooridian Dr Niagara Falls	NY	Johnson Properties, LP	6638 Mooridian Dr. Niagara Falls, NY 14304	IEH Auto Parts LLC	6900 Mooridian Dr. Niagara Falls, NY 14304
99.	Marietta	10160	S Pittsburgh Rd. Valencia	PA	Justin N. Castello	122 Butler St. Ext Valencia, PA 16059	IEH Auto Parts LLC	1388 Pittsburgh Rd Valencia, PA 16059

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100.	Northeast	10504	S Main St Marlboro	MA	Kariff Corporation	107 Audubon Road, 2-301 Wakefield, MA 01880	IEH Auto Parts LLC	31 Main St. Marlborough, MA 01752
101.	MasonCity	10391	S Rice Street Little Canada	MN	Kath Fuel Oil Service Co.	3696 Rice St. Little Canada, MN 55513	IEH Auto Parts LLC	3096 Rice St. Little Canada, MN 55513
102.	Northeast	10507	S East Main Street Webster	MA	Keecody, LLC	310 Killdeer Road Webster, MA 01570	IEH Auto Parts LLC	72 East Main St. Webster, MA 01570
103.	Midatlantic	10460	10460 - KING OF PRUSSIA-10460	PA	Kunda Prussia	349 South Henderson Rd. King of Prussia, PA 19406	IEH Auto Parts LLC	349 South Henderson Rd. King of Prussia, PA 19406
104.	Northeast	10513	S Chelmsford Street Lowell	MA	L.A.A. Realty Trust	4 Foundry Street Lowell, MA 01852	IEH Auto Parts LLC	456 Chelmsford St. Lowell, MA 01851
105.	Marietta	10113	S Conneaut Lake Rd. Conneaut Lake	PA	Lavina Jeane Page	PO Box 109 Conneaut Lake, PA 16316	IEH Auto Parts LLC	12560 Conneaut Lake Rd. Conneaut Lake, PA 16316
106.	Northeast	10516	S Liberty Street Springfield	MA	Leigh Realty of Massachusetts, LLC	#14908, PO Box 55071 Boston, MA 02205-5071	IEH Auto Parts LLC	665 Liberty St. Springfield, MA 01104



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107.	Northeast	10500 <sup>12</sup>	S Fortune Blvd Milford	MA	LMF Franklin Corp.	c/o Franchi Management Company, Inc. 182 West Central Street Natick, MA 01760	IEH Auto Parts LLC	40 Kenwood Circle Franklin, MA 02038
108.	Marietta	10170	S N. Main St. Honeoye Falls	NY	Magnet Development LLC	60 Browns Race, Suite 200 Rochester, NY 14614	IEH Auto Parts LLC	58 N. Main St. Honeoye Falls, NY 14472
109.	Midatlantic	10683	S Mathis Ave.	VA	Mathis Avenue Partnership	8577-D Sudley Rd. Manassas, VA 22110	IEH Auto Parts LLC	9111 Mathis Ave. Manassas, VA 20110
110.	Midatlantic	10485	10485 - AUTO PLUS - EDISON - 10485	NJ	McGlone Realty Resources, L.P.	40 Brunswick Ave., P.O. Box 594 Edison, NJ 08818-0594	IEH Auto Parts LLC	40 Brunswick Ave. Edison, NJ 08817
111.	Northeast	10527 18071	S Littlefield Street	MA	MCP III Littlefield LLC	201 Washington Street, Suite 2100 Boston, MA 02108	IEH Auto Parts LLC	57 Littlefield St. Avon, MA 02322
112.	Midatlantic	10557	S Governor Court Edgewood	MD	MDH F2 BAL Governor Ct, LLC	3715 Northside Parkway NW, Ste. 4-240 Atlanta, GA 30327	IEH Auto Parts LLC	1305 Governor Court Abingdon, MD 21009
113.	Marietta	10239	AUTO PLUS BATAVIA 10239	NY	Mega Properties, Inc.	139 Copernicus Blvd. Brantford, ONTARIO N3P 1N4	IEH Auto Parts LLC	4330 Commerce Dr. Batavia, NY 14020- 4102

<sup>12</sup> Note to Buyer: New address, JW bankruptcy team to provide cure notice to new landlord ASAP.

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
114.	Memphis	10340 18048	S Phelan Ave Memphis	TN	Memphis Distribution Partners, LLC	1713 Broadmoor Dr., Ste. 208 Bryan, TX 77802	IEH Auto Parts LLC	633 Phelan Ave Memphis, TN 38101
115.	Midatlantic	10560	S Frankford Ave. Baltimore	MD	Merritt-GR2, LLC	2066 Lord Baltimore Dr. Baltimore, MD 21244	IEH Auto Parts LLC	6943 Golden Ring Rd. Baltimore, MD 21237
116.	Midatlantic	10576	S Golden Ring Road Golden Ring	MD	Merritt-GR2, LLC	2066 Lord Baltimore Dr. Baltimore, MD 21244	IEH Auto Parts LLC	6945 Golden Ring Rd. Baltimore, MD 21237
117.	Midatlantic	10680	S Carlin Springs Rd	VA	Metropolitan Real Estate Services, LLC	6205 Old Keene Mill Court, Suite 100 Springfield, VA 22152	IEH Auto Parts LLC	3439 Carlin Springs Rd. Baileys Crossing, VA 22041
118.	Northeast	10490	W Morris Ave Holtsville	NY	MidFirst Bank/MidFirst Bank Plaza	501 N.W. Grand Blvd. Oklahoma City, OK 73118	IEH Auto Parts LLC	194 Morris Ave Holtsville, NY 11742
119.	Midatlantic	10716	Auto Plus - Pearl River 10716	NY	Miele Holding Corp.	29 Rochelle Dr. New City, NY 10956	AP Acquisition Company New York LLC	130 North Middletown Rd. Pearl River, NY 10965
120.	Marietta	10236	S Lincoln Ave Lockport	NY	Mihpier Company, Inc.	6404 Robinson Rd. Lockport, NY 14095	IEH Auto Parts LLC	5714 South Transit Road Lockport, NY 14094

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
121.	Midatlantic	10430	10430 - HAVERSTRAW- 10430	NY	Mode Rt 9W Holdings LLC	PO Box 415 Monsey, NY 10952	IEH Auto Parts LLC	260 Route 9W Haverstraw, NY 10927
122.	Northeast	10317	S Farmington Ave Farmington	CT	Motor Supply Company, Inc.	P.O. Box 378 Unionville, CT 06085	IEH Auto Parts LLC	1371 Farmington Ave. Farmington, CT 06032
123.	Midatlantic	10686	S Maries Rd	VA	N&R, LLC	44710 Cape Court 136Ashburn, VA 20147	IEH Auto Parts LLC	45915 Maries Rd. Unit 192 Sterling, VA 20166
124.	Northeast	10480 18017	10480 - UNION- 10480	NJ	NRCW Holdings, Inc.	22 Park Rd. Short Hills, NJ 07078	IEH Auto Parts LLC	1120 Morris Ave. Union, NJ 07083
125.	Northeast	10524 <sup>13</sup>	S Massachusetts Ave Boston (Fire dept)	MA	Office of the Commonwealth –Operational Services Division	1 Ashburton Pl Room #1313 Boston, MA 02118 Lisa.westgate@state.ma.us	IEH Auto Parts LLC dba Auto Plus Auto Parts	901 N Lenola Road Moorestown, NJ 08057

<sup>13</sup> This is not actually a lease agreement, it is an operating agreement.

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
126.	MasonCity	10384	S West Broadway Crystal	MN	Paragon Properties of Maple Grove, Inc.	6663 Cardinal Cir. Maple Grove, MN 55369	IEH Auto Parts LLC	6224 Lakeland Ave. N Ste. 104 Brooklyn Park, MN 55428
127.	Midatlantic	10479	10479 - NEW COLUMBIA-10479	PA	Patton New Columbia Investments, LLC	55 Patton Drive Milton, PA 17847	IEH Auto Parts LLC	3357 Old Rte. 15 New Columbia, PA 17856
128.	Northeast	10512	S Providence Road Whitinsville	MA	PCK Limited Partnership	1 Mercantile St., Ste. 510 Worcester, MA 01608	IEH Auto Parts LLC	1167 Providence Rd. Whitinsville, MA 01588
129.	Midatlantic	10565	10565 - WILMINGTON- 10565	DE	Pramukh Property, LLC	34 Celestial Way Newark, DE 19711	IEH Auto Parts LLC	3315 Old Capitol Trail Wilmington, DE 19808
130.	Midatlantic	10484	10484 - EAST RUTHERFORD- 10484	NJ	RCW Rutherford Realty, LLC	22 Park Rd. Short Hills, NJ 07078	IEH Auto Parts LLC	810 Paterson Avenue Rutherford East, NJ 07073
131.	Northeast	10131	S Hall Street Lowell	MA	Richards Auto Supply, Inc.	131 D. W. Hwy., 534 Nashua, NH 03060	IEH Auto Parts LLC	98 Hall St. Lowell, MA 01854
132.	Northeast	10272	S Hamburg Street Schenectady	NY	Ricky J. Ramsey	4711 North East 25th Ave. Fort Lauderdale, FL 33308	IEH Auto Parts LLC	2953 Hamburg St Schenectady, NY 12303
133.	Northeast	10501	S Shrewsbury Street Worcester	MA	Robert A. DeFalco	PO Box 2912 Worcester, MA 01613	IEH Auto Parts LLC	164 Shreswbury St. Worcester, MA 01604

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
134.	Midatlantic	10459	10459 - AUTO PLUS - MEDFORD-10459	NJ	Robert P. McLaughlin	2 Cassin Hill Dr. Garnet Valley, PA 19060-1321	IEH Auto Parts LLC	203 Medford Mt Holly Rd Medford, NJ 08055
135.	Midatlantic	10558	S East Main Street Rising Sun	MD	Ruth M. White	63 Simmers Rd. Rising Sun, MD 21911	IEH Auto Parts LLC	201 East Main St. Rising Sun, MD 21911
136.	Northeast	10514	S First Street Blvd Lowell	MA	SAALDA 1st Street Realty LLC	31 1st Street Lowell, ME 01850	IEH Auto Parts LLC	39 First Street Blvd. Lowell, MA 01850
137.	Midatlantic	10572	S Maple Avenue Hanover	PA	Small K Partnership	1005 Stamper Siding Road Scotland Neck, NC 27874	IEH Auto Parts LLC	25 Maple Ave. Hanover, PA 17331
138.	Northeast	10517	S South Street Holyoke	MA	South Street Plaza Associates, L.L.	619 Palisade Avenue Englewood Cliffs, NJ 07632	IEH Auto Parts LLC	239 South Street Holyoke, MA 01040
139.	Marietta	10051	Auto Plus – Swissvale 0051	PA	Stanley J. Stapinski	4111 Windsor Ct. Murrysville, PA 15668	IEH Auto Parts LLC	7450 Roslyn St. Pittsburgh, PA 15218
140.	Marietta	10052	Auto Plus Verona	PA	Stanley J. Stapinski	4111 Windsor Ct. Murrysville, PA 15668	IEH Auto Parts LLC	6150 Saltsburg Rd. Verona, PA 15147
141.	Midatlantic	10534	W 69th Place Woodside	NY	Suweb Realty Inc.	69-37 50th Ave. Woodside, NY 11377	IEH Auto Parts LLC	50-36 69th Place Woodside, NY 11377
142.	MasonCity	10264	Auto Plus Melrose - 10264	IL	THE PEP BOYS - MANNY, MOE & JACK LLC	3111 West Allegheny Avenue Philadelphia, PA 19132	IEH Auto Parts LLC	2600 W North Ave. Melrose Park, IL 60160

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
143.	Midatlantic	10553	S Washington Ave. Chestertown	MD	TKSC, L.L.C.	814 Stiles Ct. Joppa, MD 21085	IEH Auto Parts LLC	517 Washington St. Chestertown, MD 21620
144.	Midatlantic	10555	S Flint Dr. North East	MD	TKSC, L.L.C.	814 Stiles Ct. Joppa, MD 21085	IEH Auto Parts LLC	24 Flint Dr. North East, MD 21901
145.	Midatlantic	10556	S Belair Road Perry Hall	MD	TKSC, L.L.C.	814 Stiles Ct. Joppa, MD 21085	IEH Auto Parts LLC	9107 Belair Rd. Baltimore, MD 21236
146.	Midatlantic	10563	S Creamery Lane Easton	MD	Trintaudon LLC	8977 Mistletoe Dr. Easton, MD 21601	IEH Auto Parts LLC	8977 Mistletoe Dr. Building 2 Easton, MD 21601
147.	Northeast	10523	S Belmont Avenue Springfield	MA	Trustees of 88- 90 Birnie Ave. Realty Trust	15 Great Brook Dr. Southwick, MA 01077	IEH Auto Parts LLC	585 Belmont Avenue Springfield, MA 01108
148.	Midatlantic	10561	S Tuc Road Westminster	MD	Tuc Rentals, LLC	7 Tuc Rd., Ste. E Westminster, MD 21157	IEH Auto Parts LLC	7 Tuc Rd. Westminster, MD 21157
149.	MasonCity	10380	S Excelsior Blvd. Hopkins	MN	Ugorets Properties, LLC	410 11th Avenue South Hopkins, MN 55343	IEH Auto Parts LLC	7900 Excelsior Blvd Hopkins, MN 55343
150.	Midatlantic	10411	10411 - HAMILTON-10411	NY	Utica Road Hamilton, LLC	543 Lower Hollow Road Dorset, VT 05251	IEH Auto Parts LLC	2393 Rt 12B Hamilton, NY 13346
151.	Midatlantic	10682	S Terminal Road	VA	V - NBC, LLC	1420 Spring Hill Rd., Ste. 230 McLean, VA 22102	IEH Auto Parts LLC	8535 Terminal Rd. Stes. D and E Lorton, VA 22079

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
152.	Midatlantic	10471	10471 - SOUDERTON-10471	PA	Velocity Ventures	921 Cross Rd. Schwenksville, PA 19473	IEH Auto Parts LLC	3425 Bethlehem Pike Souderton, PA 18964
153.	Marietta	10631	S AUTO PLUS- POMEROY	OH	Village of Pomeroy	660 East Main Street Pomeroy, OH 45769	IEH Auto Parts LLC	600 East Main St. Pomeroy, OH 45750
154.	Marietta	10626	S AUTO PLUS- BARNESVILLE	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	123 North Chestnut St. Store #702 Barnesville, OH 43713
155.	Marietta	10627	S AUTO PLUS- WATERFORD	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	20101 State Rte. 339 Waterford, OH 45786
156.	Marietta	10628	S AUTO PLUS- CALDWELL	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	218 West St. Caldwell, OH 43724
157.	Marietta	10630	S AUTO PLUS- PARKERSBURG	WV	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	1301 Garfield Ave. Parkersburg, WV 26101
158.	Marietta	10632	S AUTO PLUS- WOODSFIELD	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	209 South Main St. Woodsfield, OH 43793
159.	Marietta	10633	S AUTO PLUS- MARIETTA OH	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	321 Second St. Marietta, OH 45750
160.	Marietta	10634	S AUTO PLUS- MARIETTA WHS ST	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	123 Tennis Center Drive Marietta, OH 45750
161.	Marietta	10635	S AUTO PLUS- AUTO PAINT	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	131 Second St. Marietta, OH 45750

<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
162.	Marietta	10636	S AUTO PLUS-MARIETTA SHOP	OH	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	321 Second St. Marietta, OH 45750
163.	Marietta	18043	W Tennis Center Drive Marietta	NY	W.D.A., Inc.	P.O. Box 568 Marietta, OH 45750	IEH Auto Parts LLC	121 Tennis Center Drive Marietta, OH 45750
164.	Midatlantic	10550	S 331 Baltimore Pike Bel Air	MD	W-4 LLC	109 E. Jarrettsville Rd. Forest Hill, MD 21050	IEH Auto Parts LLC	2203 Commerce Rd. Forest Hill, MD 21050
165.	Midatlantic	10717	Auto Plus - Nanuet 10717	NY	Warriner Plumbing & Heating LLC	1073 Route 94, Suite 22 New Windsor, NY 12553	AP Acquisition Company New York LLC	95 New Clarkstown Rd. Nanuet, NY 10954- 5205
166.	Midatlantic	10711	AutoPlus - Sheridan	NY	West Farms Realty LLC	1250 Waters Pl., PH1 Bronx, NY 10461	IEH Auto Parts LLC	1460 Sheridan Expwy. Bronx, NY 10459
167.	Marietta	10238	S State St Olean	NY	West State Auto Parts, LLC	1089 Witherell Drive Olean, NY 14760	IEH Auto Parts LLC	815 W. State St. Olean, NY 14760
168.	Midatlantic	10687	S Broadview Ave.	VA	WFC, LLC	7551 Foxview Drive Warrenton, VA 20186	IEH Auto Parts LLC	60 Broadview Ave. Warrenton, VA 20186
169.	Midatlantic	10452	S Entre CT.	VA	WHB Owner, LLC	360 S Rosemarv Avenue, Suite 1020 West Palm Beach, FL 33401	IEH Auto Parts LLC	4262 Entre Center Chantilly, VA 20151
170.	Midatlantic	10688	S Progress Ct.	VA	WMB, L.C.	13275 University Blvd Gainesville, VA 20155	IEH Auto Parts LLC	13285 University Blvd Gainesville, VA 20155



<u>#</u>	<u>LOT</u>	<u>ID</u>	<u>Profit Center Name</u>	<u>State</u>	<u>Landlord Name</u>	<u>Landlord Address</u>	<u>Debtor Tenant</u>	<u>Premises Address</u>
171.	Midatlantic	10409	10409 - HANCOCK-10409	NY	Wong Main Street LLC	357 Hollywood Ave Douglaston, NY 11363	IEH Auto Parts LLC	668 West Main St Hancock, NY 13783
172.	Marietta	10212	S Hart St. #A8 Mentor	OH	Zappitelli Enterprises Inc.	9946 Johnnycake Ridge Rd. Painesville, OH 44077	IEH Auto Parts LLC	7150 Hart St Mentor, OH 44060
173.	Marietta	10637 <sup>14</sup>	S Riverside Drive Keen Mountain	VA				









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<sup>14</sup> No lease here. Sellers own this property. The address for this property is 8618 Riverside Drive, Oakwood, VA.

**Section 4.11(a)**

**Intellectual Property**

- The “PRO Start” mark (serial no. 97220993).
- The items set forth on Attachment 4.11(a) are incorporated herein by reference

Country	Trademark	Appl. Date	Appl. No.	Reg. Date	Reg. No.	Status	Owner
PUERTO RICO		29 May 2020	215491-37-0	4-Feb-2022	223,681	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,899	11 Sep 2018	5,561,379	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,868	04 Sep 2018	5,556,077	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,878	04 Sep 2018	5,556,078	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,885	04 Sep 2018	5,556,079	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,641	04 Sep 2018	5,556,075	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,860	04 Sep 2018	5,556,076	REGISTERED	IEH Auto Parts LLC
UNITED STATES		23 Nov 2015	86/829,305	21 Aug 2018	5,546,286	REGISTERED	IEH Auto Parts LLC

UNITED STATES		07 Jun 1996	75/116,157	04 Aug 1998	2,179,083	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>AUTO PLUS</b>	10 Jun 2015	86/658,268	26 Jul 2016	5,006,010	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>AUTO SERVICE PLUS</b>	09 Jun 2015	86/656,089	26 Jul 2016	5,006,000	DEAD (as of 2/10/23)	IEH Auto Parts LLC
UNITED STATES	<b>AUTO-PLUS</b>	31 Aug 1999	75/788,525	08 Apr 2003	2,703,406	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>CONSUMER AUTO PARTS</b>	10 Jun 2015	86/658,284	27 Jun 2017	5,230,221	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>EXPERTISE AT EVERY TURN</b>	05 Jun 2015	86/652,906	17 Jul 2018	5,519,901	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROCOOL</b>	29 Jan 1992	74/241,248	12 Sep 1995	1,918,786	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROLINE</b>	04 Jan 2001	76/189,675	16 Sep 2003	2,764,884	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROLINE</b>	18 Jun 1998	75/504,397	18 Sep 2001	2,491,066	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROLINE</b>	30 Sep 1999	75/811,118	31 Jul 2001	2,474,353	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROSTART</b>	21 Oct 1999	75/827,906	28 Nov 2000	2,408,433	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PRO-START</b>	13 Aug 1979	73/227,063	14 Jul 1981	1,160,742	DEAD (as of 1/21/2022)	IEH Auto Parts LLC
UNITED STATES	<b>PROSTEER</b>	15 May 2000	76/050,341	04 Mar 2003	2,693,765	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROSTEER</b>	23 Mar 2012	85/578,050	20 Nov 2012	4,245,196	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROSTOP</b>	04 Aug 1992	74/301,175	10 May 1994	1,835,366	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROSTOP</b>	04 Aug 1992	74/301,152	06 Jun 1995	1,898,072	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>RESOURCE</b>	24 Feb 2000	75/925,804	02 Jul 2002	2,587,227	DEAD (as of 1/13/2023)	IEH Auto Parts LLC

**AutoPlus. Pep Boys**

Confirmatory Cross License Agreement for AutoPlus. Pep Boys, effective as of February 5, 2016, by and between The Pep Boys Manny, Moe & Jack of California and The Pep Boys Manny, Moe & Jack, on the one hand, and IEH Auto Parts LLC.

Auto Plus Auto Parts Domain Names:

accessautoplus.com  
AmericasActive:15907837.1  
apcentralpoint.com  
auto-service-plus.biz  
auto-service-plus.com  
auto-service-plus.net  
autoplus.biz  
autoplusap.com  
autoplusap.net  
autoplusautoparts.com  
autoplusautoparts.net  
autoplusgear.com  
autopluspsc.com  
autoplussolutions.com  
autoplusstore.com  
autoplusstores.biz  
autoplusstores.com  
autoplusstores.net  
autoplustores.com  
autoserviceplus.biz  
fleetpartsdist.com  
wholesaledirectautopart.com  
wholesaledirectautoparts.com

**Section 4.12**

**Seller's Brokers' Fees and Commissions**

Lincoln International LLC.

**Section 5.5**

**Buyer's Brokers' Fees and Commissions**

None.

***EXECUTION VERSION***

**LOCATION ID #10058 ASSET PURCHASE AGREEMENT**

dated as of June 29, 2023

by and among

ELLIOTT AUTO SUPPLY CO., INC.,  
as Buyer,

and

IEH AUTO PARTS HOLDING LLC

and

ITS SUBSIDIARIES SIGNATORY HERETO

as Sellers

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## LOCATION ID #10058 ASSET PURCHASE AGREEMENT

This LOCATION ID #10058 ASSET PURCHASE AGREEMENT, dated as of June 29, 2023 (the “Effective Date”), is by and among IEH Auto Parts Holding LLC, a Delaware limited liability company (the “Company”), and each of the Company’s Subsidiaries listed on the signature pages hereto (together with the Company, “Sellers” and each, a “Seller”) and Elliott Auto Supply Co., Inc., a Minnesota corporation (“Buyer”). Each Seller and Buyer are referred to herein individually as a “Party” and collectively as the “Parties”.

### WITNESSETH:

**WHEREAS**, Sellers engage in the Business;

**WHEREAS**, on January 31, 2023 (the “Petition Date”), Sellers commenced voluntary cases (collectively, the “Chapter 11 Cases”) under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) by filing petitions for relief in the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”); and

**WHEREAS**, Sellers have agreed to sell to Buyer, and Buyer has agreed to purchase, the Acquired Assets as of the Closing, and Buyer is willing to assume from Sellers the Assumed Liabilities as of the Closing upon terms and subject to the conditions set forth hereinafter.

**NOW, THEREFORE**, in consideration of the representations, warranties, covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, and intending to be legally bound hereby, the Parties hereto agree as follows:

### ARTICLE 1 DEFINITIONS

1.1 **Defined Terms.** As used herein, the terms below shall have the following respective meanings:

“Acquired Assets” shall mean all properties, assets, interests and rights of every nature, tangible and intangible of Sellers (real or personal, now or existing or hereafter acquired, whether or not reflected on the books or financial statements of Sellers) used exclusively in the operations of the Acquired Profit Centers, except the Excluded Assets, but including the following assets of Sellers used exclusively in the operations of the Acquired Profit Centers:

- (a) the Assumed Contracts and Assumed Leases (See Section 2.5(a) below);
- (b) subject to the right of Sellers to retain copies (at Sellers’ expense and subject to Section 6.9), all Acquired Business Information, including customer lists and customer contact information, in the possession or reasonable control of any Seller and whether in hard or electronic format;
- (c) all goodwill and intangible personal property associated with the Business, the Acquired Assets and the Assumed Liabilities, to include, without limitation, telephone numbers

for the Acquired Profit Centers, and the books and records of the Business relating to the Acquired Profit Centers;

- (d) all Inventory;
- (e) all equipment, machinery, furniture, supplies and other tangible personal property;
- (f) to the extent transferrable, all rights of Sellers to the warranties, express or implied, received from third parties to the extent related to the Acquired Assets;
- (g) all prepaid expenses of Sellers relating to any of the Assumed Contracts and Assumed Leases;
- (h) to the extent transferable, all Intellectual Property owned by any Seller;
- (i) all Permits, but only to the extent transfer or assignment of such Permits to Buyer is permitted by Law;
- (j) all Avoidance Actions related to Assumed Contracts, Assumed Leases, Assumed Liabilities, or any Transferred Employee (“Acquired Avoidance Actions”) and all other Claims related to Transferred Employees (“Acquired Transferred Employees Claims”); provided that neither the Buyer, nor any Person claiming by, through or on behalf of the Buyer (including by operation of law, sale, assignment, conveyance or otherwise) shall pursue, prosecute, litigate, institute or commence an action based on, assert, sell, convey, assign or file any Claim that relates to any Acquired Avoidance Actions or Acquired Transferred Employee Claims; and
- (k) to the extent not Acquired Avoidance Actions or Acquired Transferred Employee Claims, all Claims related to the Assumed Liabilities and operation or ownership of the Acquired Assets on or after the Closing (collectively with the Acquired Avoidance Actions and Acquired Transferred Employee Claims, the “Acquired Claims”).

“Acquired Avoidance Actions” shall have the meaning specified within the definition of “Acquired Assets”.

“Acquired Business Information” shall mean all books, financial information, records, files, ledgers, documentation, instruments, research, papers, data, marketing materials and information, sales or technical literature or similar information that, in each case, is in the possession or control of any Seller but excluding any Excluded Asset.

“Acquired Claims” shall have the meaning specified within the definition of “Acquired Assets”.

“Acquired Profit Centers” shall mean each Profit Center set forth on the Acquired Asset Schedule.

“Acquired Transferred Employees Claims” shall have the meaning specified within the definition of “Acquired Assets”.

“Affiliate” shall, with respect to any Person, mean any other Person that directly, or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, the Person specified, where “control” means the possession, directly or indirectly, of the power to direct or cause the direction of the management policies of a Person, through ownership of voting securities or rights, by contract, as trustee, executor or otherwise.

“Agreement” shall mean this Location ID #10058 Asset Purchase Agreement, together with the exhibits and the Disclosure Schedules, in each case as amended, restated, supplemented or otherwise modified from time to time.

“Allocation” shall have the meaning specified in Section 3.3.

“Alternative Transaction” shall mean (i) the approval by the Bankruptcy Court of a sale or sales of a material portion of the Acquired Assets to a Person other than Buyer, and (ii) the filing of a plan of reorganization that does not contemplate the sale of the Acquired Assets to Buyer in accordance with the terms hereof.

“Assumed Contracts” shall have the meaning specified in Section 2.5(a).

“Assumed Leases” shall have the meaning specified in Section 2.5(a).

“Assumed Liabilities” shall mean solely the following Liabilities with respect to the Acquired Profit Centers:

(a) subject to Section 6.8, all Liabilities of Sellers under each of the Assumed Contracts and Assumed Leases arising from and after the date of Closing;

(b) subject to the proration provisions of Section 3.4, all Liabilities for the Property Taxes for the Profit Center, imposed upon or assessed directly against the Acquired Assets attributable solely to the period after the Closing Date;

(c) all Liabilities related to Transfer Taxes related to the Transactions (if any);

(d) all Liabilities, to the extent arising from or after the Closing, with respect to or relating to the ownership or operation of any of the Acquired Assets or the Business;

(e) all Liabilities relating to Buyer’s employment of Transferred Employees, including employee benefits, compensation or other arrangements arising on or after the Closing;

(f) all Liabilities under the WARN Act related to the Transactions;

(g) all Liabilities included in the Buyer Proration Amount;

(h) all COBRA Obligations and related Liabilities with respect to all Transferred Employees who are covered current and former employees of a Seller and their beneficiaries who are “M&A qualified beneficiaries” (within the meaning of Treasury Regulation Section 54.4980B-9, Q&A-4(a)) and for whom a “qualifying event” under COBRA occurs on or prior to the Closing, in accordance with Treasury Regulation Sections 54.4980B-9, Q&A 6 and 7;

- (i) all Liabilities of Sellers related to Customs and Import Obligations;
- (j) all Cure Costs; and

(k) notwithstanding Section 3.4, all common area maintenance expenses and other similar accounts payable arising in any way out of the Assumed Leases but solely to the extent such amounts both arise and become due and payable following the Closing Date.

“Avoidance Actions” shall mean any and all claims for avoidance and recovery of any Seller under chapter 5 of the Bankruptcy Code.

“Bankruptcy Code” shall have the meaning specified in the recitals.

“Bankruptcy Court” shall have the meaning specified in the recitals.

“Bill of Sale and Assignment and Assumption Agreement” shall mean a bill of sale and assignment and assumption agreement to be entered into by Sellers and Buyer concurrently with the Closing, substantially in the form of Exhibit B.

“Business” shall mean the operation of the Profit Centers for the distribution of aftermarket automotive parts.

“Business Day” shall mean any day other than a Saturday, Sunday or a legal holiday on which banking institutions in the State of Texas are not required to open.

“Buyer” shall have the meaning specified in the preamble.

“Buyer Inventory Valuation Percentage” means 5%.

“Buyer Material Adverse Effect” shall mean any change, effect, event, occurrence, circumstance, state of facts or development that, individually or in the aggregate (taking into account all other such changes, effects, events, occurrences, circumstances, states of facts or developments) has had a material adverse effect on the ability of Buyer to consummate the Transactions; provided, however, the term “material adverse effect” shall not include any change, effect, event, occurrence, circumstance, state of facts or development that, directly or indirectly, alone or taken together, arising out of or attributable to: (i) any change generally affecting the international, national or regional markets applicable to the Buyer; (ii) any changes in, or effects arising from or relating to, national or international political or social conditions, including the engagement by the United States or any other country in hostilities or the escalation thereof, whether or not pursuant to the declaration of a national emergency or war, or the occurrence or the escalation of any military, cyber or terrorist attack upon the United States or any other country, or any of its territories, possessions, or diplomatic or consular offices or upon any military installation, asset, equipment or personnel of the United States; (iii) changes in, or effects arising from or relating to, financial, banking, or securities markets (including (A) any disruption of any of the foregoing markets, (B) any change in currency exchange rates or (C) any decline or rise in the price of any security, commodity, contract or index); (iv) changes in Law, GAAP or official interpretations of the foregoing; (v) acts of nature, including outbreaks of illness or health

emergencies (including the COVID-19 pandemic or a similar viral outbreak and business, travel, shelter-in-place laws, and other restrictions related thereto), hurricanes, storms, floods, earthquakes and other natural disasters or force majeure events; (vi) any action required to be taken by this Agreement; (vii) the filing or pendency of the Chapter 11 Cases or any order of the Bankruptcy Court; (viii) any objections in the Bankruptcy Court to this Agreement and the Transactions; (ix) the breach of this Agreement by Sellers; (x) the failure of Sellers to obtain any consent (including to assign any Contract or Permit), Permit, authorization, waiver or approval required in connection with the Transactions; (xi) any items set forth in the Disclosure Schedule; (xii) the execution and delivery of this Agreement or the announcement thereof or consummation of the Transactions; and (xiii) any action taken by Buyer at the express written request of any Seller; which, in the case of any of the foregoing clauses (i) through (v) does not disproportionately affect the Buyer relative to other companies that participate in the markets and industries applicable to the Buyer.

“Buyer Proration Amount” shall have the meaning specified in Section 3.4.

“Chapter 11 Cases” shall have the meaning specified in the recitals.

“Claim” shall mean all actions, claims, counterclaims, suits, proceedings, rights of action, causes of action, Liabilities, losses, damages, remedies, penalties, judgments, settlements, costs, expenses, fines, disbursements, demands, reasonable costs, fees and expenses of counsel, including in respect of investigation, interest, demands and actions of any nature or any kind whatsoever, known or unknown, disclosed or undisclosed, accrued or unaccrued, matured or unmatured, choate or inchoate, legal or equitable, and arising in tort, contract or otherwise, including any “claim” as defined in the Bankruptcy Code.

“Closing” shall have the meaning specified in Section 3.1(a).

“Closing Date” shall have the meaning specified in Section 3.1(a).

“Closing Inventory Amount” means the dollar value of Inventory determined in accordance with the Inventory Methodology as 12:00.01 A.M. Eastern Time on the Closing Date.

“COBRA Obligations” means all responsibilities and obligations for providing group health plan continuation coverage under Sections 601 et seq. of ERISA and any similar state continuation coverage requirements.

“Code” shall mean the Internal Revenue Code of 1986, as amended.

“Company” shall have the meaning specified in the recitals.

“Contract” shall mean any contract, agreement, franchise agreement, indenture, note, bond, loan, instrument, conditional sales contract, purchase order, mortgage, license, franchise, insurance policy, letter of credit, commitment or other binding arrangement or commitment, whether or not in written form, that is binding upon a Person or any of its property (other than any Leases).



“Cure Costs” shall mean all amounts required to be paid pursuant to section 365(b) of the Bankruptcy Code in connection with the assumption and assignment of the Assumed Contracts and Assumed Leases, or otherwise to effectuate, pursuant to the Bankruptcy Code, the assumption and assignment of the Assumed Contracts and Assumed Leases.

“Customs and Import Obligations” means any import and customs duties or similar claims, obligations or liabilities, including any such claims, obligations or liabilities arising under Title 19 of the United States Code or otherwise owed to U.S. Customs and Border Patrol.

“Dataroom” shall mean that certain data room hosted by DFS Venue and set up to facilitate the transactions contemplated by this Agreement.

“Designated Profit Center” means each Profit Center which Buyer has included a purchase price for in the Acquired Asset Schedule.

“Disclosure Schedules” shall mean the disclosure schedules, delivered by Sellers and Buyer concurrently with the execution and delivery of this Agreement, as amended from time to time in accordance with and subject to the terms hereof.

“Disputed Amount” has the meaning set forth in Section 3.2(c)(ii).

“Downward Estimated Closing Adjustment” means (i) the amount, if any, by which the Target Inventory Amount exceeds the Estimated Closing Inventory Amount multiplied by (ii) the Buyer Inventory Valuation Percentage.

“Effective Date” shall have the meaning specified in the preamble.

“Employees” shall mean all individuals, who are actively at work as of the date hereof, who are employed by any Seller, exclusively in connection with the operations of the Acquired Profit Centers. “Employees” shall not include such employees of any Seller who have been furloughed or are on short-term disability, long-term disability or any other approved leave of absence as of the Closing.

“ERISA” shall mean the Employee Retirement Income Security Act of 1974, as amended.

“Estimated Cure Costs” shall mean those Cure Costs set forth on Section 1.1(c) of the Disclosure Schedules.

“Excess Cure Costs” shall mean the amount by which the Cure Costs actually paid by Buyer and reasonably documented within 30 days after the Closing exceeds the Estimated Cure Costs.

“Escrow Agent” shall mean Citizens Bank, N.A.

“Escrow Agreement” shall mean the escrow agreement by and among Escrow Agent, Buyer and Sellers.



“Excluded Assets” means all of the following properties, assets, interests, and rights of the Sellers not specified as Acquired Assets, including, without limitation:

- (a) all accounts receivable;
- (b) all cash and cash equivalents, checks, money orders, funds in time and demand deposits or similar accounts, marketable securities, short-term investments, and other cash equivalents and liquid investments;
- (c) all cash deposits in cash collateral, indemnity or other accounts solely to the extent comprising professional fee retainers, professional fee escrows, and indemnity accounts, held by or on behalf of the Sellers’, or the bankrupt estates’, professionals;
- (d) all assets used in connection with the operation of any profit center which is not a Profit Center set forth on the Acquired Asset Schedule.
- (e) the Inventory Escrow Account;
- (f) all of the Seller’s bank accounts;
- (g) all security deposits and any other deposits held by landlords, vendors, trade creditors, or any other party, and, for the avoidance of doubt, all cash in the Sellers’ adequate assurance account relating to utilities under section 366 of the Bankruptcy Code;
- (h) any and all bonds, letters of credit, guarantees or other security provided by or for the benefit of any Seller and any and all proceeds relating to any and all bonds, letters of credit, guarantees or other security provided by or for the benefit of any Seller and any and all insurance, condemnation and similar proceeds;
- (i) Excluded Contracts, Excluded Leases, and any Excluded IT Contracts;
- (j) all prepaid expenses related to Excluded Contracts and Excluded Leases;
- (k) capital stock of each of the Sellers;
- (l) all insurance policies and all rights of any nature with respect to any such insurance policy, including all claims and proceeds under such insurance policies, and including workers’ compensation insurance and related letters of credit, cash or other assets that serve as collateral with respect thereto;
- (m) all of any Seller’s director and officer insurance policies, fiduciary policies or employment practices policies (in each case of the foregoing, including any tail policies or coverage thereon), and any of such Seller’s rights, Claims, credits or rights of set off thereunder;
- (n) all rights to the warranties, express or implied, and licenses granted by any third party related to any Excluded Assets;

(o) all Personally Identifiable Information, including any credit card numbers or related customer payment source, or social security numbers;

(p) (i) all Tax assets and attributes of any Seller, (ii) all rights to Tax refunds of any Seller and Claims related thereto, (iii) all rights to Tax refunds and Claims related thereto with respect to the Acquired Assets to the extent related to any period prior to Closing, and (iv) all rights to Tax refunds and Claims related thereto with respect to any Excluded Asset or Excluded Liability;

(q) all Seller Benefit Plans;

(r) all (i) organizational documents, qualifications to conduct business as a foreign corporation, arrangements with registered agents relating to foreign qualifications, taxpayer and other identification numbers, seals, minute books, stock transfer books, stock certificates, and other documents relating to any Seller's organization, maintenance, existence, and operation; and (ii) books and records, correspondence or communications to the extent related to (A) Taxes paid or payable by the Sellers, (B) any claims, obligations or liabilities not included in Assumed Liabilities, or (C) this Agreement, any Transaction Documents or the negotiation or consummation of the Transactions (and including any attorney-client privilege associated with any of the items described in the preceding clauses (A), (B) or (C));

(s) Excluded Business Information;

(t) all Avoidance Actions except for Acquired Avoidance Actions;

(u) any Claims, setoffs, rights of recoupment, equity rights, defenses, or other rights or interest of any Seller in or to any refund, rebate, abatement or other recovery or otherwise to the extent related to any Excluded Liability;

(v) all Claims (other than Acquired Avoidance Actions) that relate solely to any Excluded Asset or Excluded Liability, and all Claims arising from this Agreement;

(w) to the extent not included elsewhere within this definition of Excluded Assets, all Claims other than Acquired Claims;

(x) all Intellectual Property owned or used by any Seller, other than Intellectual Property used exclusively in the operations of the Acquired Profit Centers;

(y) each and every Claim or Proceeding of any Seller existing, or that may exist, in favor of any Seller as of the Effective Date against Visa or Mastercard, including without limitation all rights, title, and interest to any damages, proceeds, or any other benefit that any Seller has or may have with respect to In re Payment Card Interchange Fee and Merchant Discount Antitrust Litigation, 05-MD-1720 (MKB) (JO) (E.D.N.Y.);

(z) all assets not transferrable pursuant to applicable Law or terms of this Agreement; and

(aa) all assets set forth on Section 1.1(a) of the Disclosure Schedules.

“Excluded Business Information” means any information (i) that requires consent of a third-party for transfer hereunder, unless such consent is obtained, or (ii) that if transferred hereunder would violate any Law.

“Excluded Contracts” shall mean all Contracts other than Assumed Contracts.

“Excluded IT Contracts” shall mean all Contracts related to information technology services.

“Excluded Leases” shall mean all Leases other than Assumed Leases.

“Excluded Liabilities” means any Liabilities of Sellers that are not Assumed Liabilities, including:

(a) all costs and expenses incurred or to be incurred by Sellers in connection with this Agreement and the consummation of the Transactions;

(b) all Liabilities, to the extent not an Assumed Liability, including, but not limited to Liabilities (i) related to any current or former employee (including the Employees), candidate for employment, officer, director, consultant, or contractor of any Seller arising prior to the Closing Date, or (ii) arising under, in connection with or in any way relating to any Seller Benefit Plan at any time maintained, sponsored, contributed to or required to be contributed to by any of Sellers; and

(c) all Liabilities to any broker, finder or agent or similar intermediary for any broker’s fee, finders’ fee or similar fee or commission relating to the transactions contemplated by this Agreement for which any Seller or its Subsidiaries or Affiliates are responsible.

“Express Representations” shall have the meaning specified in Section 6.14.

“FIRPTA Affidavit” shall mean an affidavit of a Seller (or, if Seller is a disregarded entity for U.S. federal income tax purposes, its regarded owner) that is a U.S. Person, sworn to under penalty of perjury, setting forth such Seller’s (or, if applicable, regarded owner’s) name, address and U.S. federal tax identification number and stating that such Seller (or, if applicable, regarded owner) is not a “foreign person” within the meaning of Section 1445 of the Code and otherwise complying with the Treasury Regulations issued pursuant to Section 1445 of the Code.

“Fraud” shall mean an actual and intentional misrepresentation of material facts with respect to (a) the making of any Express Representations of any Seller set forth in Article 4, or any representation or warranty of Buyer in Article 5 or in any other Transaction Document, or (b) the certifications of Sellers or Buyer, respectively, set forth in the certificates delivered by Sellers and Buyer pursuant to Section 7.1(d) and Section 7.2(d), respectively, in each case which satisfies all of the elements of common law fraud under applicable Law (and does not include any fraud claim based on constructive knowledge, negligent misrepresentation, recklessness or a similar theory).

“GAAP” shall mean generally accepted accounting principles as in effect from time to time in the United States.

“Governmental Entity” shall mean any federal, state, provincial, local, municipal, foreign, multinational, international or other (a) government, (b) governmental or quasi-governmental authority of any nature (including any governmental agency, branch, department, official, or entity and any court or other tribunal), or (c) body exercising, or entitled to exercise, any administrative, executive, judicial, legislative, police, regulatory, or taxing authority or power of any nature, including any arbitration tribunal or stock exchange.

“Independent Accountants” has the meaning set forth in Section 3.2(c)(ii).

“Intellectual Property” shall mean all intellectual property and intellectual property rights in any and all jurisdictions throughout the world (whether arising under statutory or common law), including, without limitation: (a) patents and patent applications, design rights, industrial design registrations and applications therefor, divisions, divisionals, continuations, continuations-in-part, reissues, substitutes, renewals, registrations, confirmations, reexaminations, extensions and any provisional applications, and any foreign or international equivalent of any of the foregoing, (b) trademarks (whether registered, unregistered or applied-for), service marks, trade names, trade dress, domain names, social media accounts, social media identifiers (such as a Twitter® handle), corporate legal entity names, brand names, logos, together with the goodwill associated exclusively therewith, (c) copyrights, including copyrights in computer software and in databases, moral rights and renewals in connection therewith, (d) rights of publicity (i.e., the right to commercially use the name, likeness, image, voice, or identity of individuals), (e) trade secrets, and rights in know-how or confidential and proprietary information, including rights in formulae, methods, techniques, processes, assembly procedures, computer software code, specifications, drawings, prototypes, molds and models, and (f) all tangible embodiments of the foregoing including, formulae, methods, techniques, processes, assembly procedures, software (including source code, object code, and embedded data, databases, collections of data, firmware and related information, documentation and manuals), specifications, drawings, prototypes, molds, and models.

“Interim Period” shall have the meaning specified in Section 6.1.

“Inventory” means the inventory used or held for use in the Business.

“Inventory Adjustment” has the meaning set forth in Section 3.2(d).

“Inventory Escrow Account” shall mean the account established by the Escrow Agent to hold the Inventory Escrow Amount.

“Inventory Escrow Amount” shall mean an aggregate amount equal to 25% of the Purchase Price of the Inventory deposited by Buyer to the Escrow Agent, into the Inventory Escrow Account in accordance with the Escrow Agreement.

“Inventory Methodology” shall mean the past procedures and practices of the Business and commercially reasonable procedures sufficient to produce a proper count of such Inventory, in all

such cases as reflected in the Seller Inventory File. For all purposes of the Inventory Methodology, the prices per item and SKUs shall be fixed and remain as set forth in the Seller Inventory File, absent manifest error.

“Knowledge” shall mean, with respect to any Seller, the current actual knowledge (as opposed to constructive, deemed or imputed knowledge) of Michael Neyrey and with respect Buyer, the actual knowledge of an officer or senior manager of Buyer. Notwithstanding anything herein to the contrary, Knowledge (a) shall not be construed to refer to the knowledge of any other employee, officer, director, shareholder or agent of a Seller or any affiliate of a Seller, (b) shall not impose upon the foregoing individual(s) any duty to investigate the matter to which the actual knowledge, or the absence thereof, pertains, and (c) shall not impose any personal liability upon such person for the inaccuracy of such representation or warranty.

“Law” shall mean any federal, state, provincial, local, foreign, international or multinational constitution, statute, law, ordinance, regulation, rule, code, Order, principle of common law, or decree enacted, promulgated, issued, enforced or entered by any Governmental Entity, or court of competent jurisdiction, or other requirement or rule of law.

“Leased Real Property” shall mean all Real Property leased by a Seller as lessee.

“Leases” shall mean all unexpired leases, subleases, licenses, concessions, options, contracts, extension letters, easements, reciprocal easements, assignments, termination agreements, subordination agreements, nondisturbance agreements, estoppel certificates and other agreements (written or oral), and any amendments or supplements to the foregoing, and recorded memoranda of any of the foregoing, pursuant to which any Seller holds any leasehold or subleasehold estates and other rights in respect of any Leased Real Property.

“Liabilities” shall mean, as to any Person, all debts, adverse Claims, liabilities, commitments, responsibilities, and obligations of any kind or nature whatsoever, direct or indirect, absolute or contingent, whether accrued or unaccrued, vested or otherwise, liquidated or unliquidated, whether known or unknown, and whether or not actually reflected, or required to be reflected, in such Person’s balance sheet or other books and records.

“Lien” shall have the meaning specified in section 101(37) of the Bankruptcy Code and shall include any pledge, option, charge, lien, license, debentures, trust deeds, hypothecation, easement, security interest, right-of-way, encroachment, mortgage, deed of trust, defect of title, restriction on transferability, restriction on use or other encumbrance, in each case whether imposed by agreement, law, equity or otherwise.

“Material Contracts and Leases” shall have the meaning specified in Section 4.9

“NDA” means that certain non-disclosure agreement between the Company and Buyer.

“Notices” shall have the meaning specified in Section 9.4.

“Order” shall mean any judgment, order, injunction, writ, ruling, decree, stipulation, determination, decision, verdict, or award of any Governmental Entity, but does not include

determinations, rulings or decisions of the Equal Employment Opportunity Commission or other state or local civil or human rights agency of division.

“Ordinary Course of Business” shall mean that an action taken by a Person will be deemed to have been taken in the “Ordinary Course of Business” only if that action is taken in the ordinary course of business of such Person, consistent with past practices immediately prior to the Petition Date, but subject, however, to changes arising or resulting from (a) the filing or pendency of the Chapter 11 Cases and (b) the COVID-19 pandemic.

“Outside Date” shall mean June 30, 2023.

“Party” or “Parties” shall have the meaning specified in the preamble.

“Permit” shall mean permits, licenses, registrations, certificates, certificates of occupancy, accounts, approvals, consents, clearances and other authorizations issued by any Governmental Entity.

“Permitted Liens” shall mean: (a) Liens for Taxes not yet due and payable or which are being contested in good faith by appropriate proceedings; (b) statutory liens of landlords, carriers, workmen, repairmen, warehousemen, mechanics, and materialmen incurred in the Ordinary Course of Business for sums not yet due, the obligation for which is included in Assumed Liabilities; (c) applicable zoning, subdivision, building and other land use Laws and other land use restrictions that do not impair the present use of the subject Real Property; (d) liens or encumbrances that arise solely by reason of acts of Buyer or its successors and assigns or otherwise consented to in writing by Buyer (e) easements, rights of way, covenants, conditions, restrictions and other similar encumbrances on Real Property that arise in the Ordinary Course of Business, the obligation for which is included in Assumed Liabilities,; (f) non-exclusive licenses granted in the Ordinary Course of Business; (g) liens arising under original purchase price conditional sales contracts and equipment leases with third parties entered into in the Ordinary Course of Business, the obligation for which is included in Assumed Liabilities, or (h) any Lien that will removed or released by operation of the Sale Order or other Order of the Bankruptcy Court existing as the Closing Date.

“Person” shall mean an individual, a partnership, a joint venture, a corporation, a business trust, a limited liability company, a trust, an unincorporated organization, a joint stock company, a labor union, an estate, a Governmental Entity or any other entity.

“Personally Identifiable Information” shall mean all personally identifiable information held by, or under the control of Sellers, or used by Sellers.

“Petition Date” shall have the meaning specified in the recitals.

“Post-Closing Covenant” shall have the meaning specified in Section 9.12.

“Acquired Asset Schedule” means the schedule attached as Exhibit A.

“Proceeding” shall mean any action, arbitration, audit, known investigation (including a notice of preliminary investigation or formal investigation), notice of violation, hearing, litigation or suit (whether civil, criminal or administrative), other than the Chapter 11 Cases, commenced, brought, conducted or heard by or before any Governmental Entity, including but not limited to any and all such actions related to restitution or remission in criminal proceedings and civil forfeiture and confiscation proceedings under the Law of any jurisdiction.

“Profit Center” means each retail location and distribution center set forth on the Acquired Asset Schedule.

“Projections” shall have the meaning specified in Section 6.15.

“Property Taxes” shall mean all Real Property Taxes, personal property Taxes, and similar ad valorem Taxes with respect to the Acquired Assets, exclusive of sales and use taxes.

“Purchase Price” shall have the meaning specified in Section 3.2(a).

“Real Property” shall mean any real estate, land, building, structure, improvement or other real property of any kind or nature whatsoever owned, leased or occupied by any Person, and all appurtenant and ancillary rights thereto, including easements, covenants, water rights, sewer rights and utility rights.

“Record Period” shall have the meaning specified in Section 6.9.

“Registered IP” shall have the meaning specific in Section 4.11(a).

“Representative” shall mean, with respect to any Person, such Person’s officers, directors, managers, employees, agents, representatives and financing sources (including any investment banker, financial advisor, accountant, legal counsel, consultant, other advisor, agent, representative or expert retained by or acting on behalf of such Person or its Subsidiaries or Affiliates).

“Resolution Period” has the meaning set forth in Section 3.2(c)(i).

“Review Period” has the meaning set forth in Section 3.2(c)(i).

“Sale Motion” shall mean the Emergency Motion for an Order Establishing Procedures for Sales of Certain Miscellaneous Assets Outside the Ordinary Course of Business Free and Clear of all Liens, Claims, Interests and Encumbrances of Sellers [Docket No. 658] seeking entry of the Sale Order.

“Sale Order” shall mean an Order of the Bankruptcy Court [Docket No. 670] pursuant to, inter alia, Sections 105, 363 and 365 of the Bankruptcy Code authorizing and approving, inter alia, the sale of the Acquired Assets to Buyer on the terms and conditions set forth herein, which shall, among other things: (a) approve the assumption and assignment to Buyer of the Assumed Contracts and Assumed Leases; (b) approve of the consummation of the Transactions; (c) find that the sale by Sellers to Buyer of the Acquired Assets is free and clear of all Claims (including any and all intercompany claims between and/or among Sellers) and Liens (except Permitted Liens);



and (d) find that Buyer is a “good faith” buyer within the meaning of Section 363(m) of the Bankruptcy Code and grant Buyer the protections of Section 363(m) of the Bankruptcy Code; provided that a Sale Order may include an order confirming a chapter 11 plan.

“Seller” or “Sellers” shall have the meaning specified in the preamble.

“Seller Benefit Plan” shall mean any employee benefit plan (as defined in Section 3(3) of ERISA) or any deferred compensation, bonus, pension, retirement, profit sharing, savings, incentive compensation, stock purchase, stock option or other equity or equity-linked compensation, disability, death benefit, hospitalization, medical, dental, life, employment, retention, change in control, termination, severance, separation, vacation, sick leave, holiday pay, paid time off, leave of absence, fringe benefit, compensation, incentive, insurance, welfare or any similar plan, program, policy, practice, agreement or arrangement (including any funding mechanism therefor), written or oral, whether or not subject to ERISA, and whether funded or unfunded, in each case that is adopted, sponsored, maintained, entered into, contributed to, or required to be maintained or contributed to, by any Seller for the benefit of any Employee, or pursuant to or in connection with which any Seller could have any Liabilities in respect of any Employee or beneficiary of any Employee.

“Seller Inventory File” shall mean the inventory data file dated as of May 1, 2023 and named “1.1.4.7.2-Inventory By SKU and Location WK18 05\_01\_23.zip”, a copy of which was made available to Buyer from Sellers in the Dataroom.

“Seller Material Adverse Effect” shall mean any change, effect, event, occurrence, circumstance, state of facts or development that, individually or in the aggregate (taking into account all other such changes, effects, events, occurrences, circumstances, states of facts or developments), (a) has had a material adverse effect on the ability of Sellers to consummate the Transactions, or (b) has had a material adverse effect on the Business or the Acquired Assets taken as a whole; provided, however, the term “material adverse effect” shall not include any change, effect, event, occurrence, circumstance, state of facts or development that, directly or indirectly, alone or taken together, arising out of or attributable to: (i) any change generally affecting the international, national or regional markets applicable to the Business or the Acquired Assets; (ii) any changes in, or effects arising from or relating to, national or international political or social conditions, including the engagement by the United States or any other country in hostilities or the escalation thereof, whether or not pursuant to the declaration of a national emergency or war, or the occurrence or the escalation of any military, cyber or terrorist attack upon the United States or any other country, or any of its territories, possessions, or diplomatic or consular offices or upon any military installation, asset, equipment or personnel of the United States; (iii) changes in, or effects arising from or relating to, financial, banking, or securities markets (including (A) any disruption of any of the foregoing markets, (B) any change in currency exchange rates, or (C) any decline or rise in the price of any security, commodity, contract or index); (iv) changes in Law, GAAP or official interpretations of the foregoing; (v) acts of nature, including outbreaks of illness or health emergencies (including the COVID-19 pandemic or a similar viral outbreak and business, travel, shelter-in-place laws, and other restrictions related thereto), hurricanes, storms, floods, earthquakes and other natural disasters or force majeure events; (vi) any action required to be taken by this Agreement; (vii) the filing or pendency of the Chapter 11 Cases, any order of the



Bankruptcy Court or any actions or omissions of Sellers taken or not taken in order avoid a violation of such order; (viii) any objections in the Bankruptcy Court to this Agreement and the Transactions; (ix) any filing or motion made under sections 1113 or 1114 of the Bankruptcy Code; (x) the disposition of any Excluded Assets; (xi) the breach of this Agreement by Buyer; (xii) any items set forth in the original Disclosure Schedule (and not any amendments or supplements thereto); (xiii) the execution and delivery of this Agreement or the announcement thereof or consummation of the Transactions or the identity, nature or ownership of Buyer, including the impact thereof on the relationships, contractual or otherwise, of the Business or Acquired Assets with employees, customers, lessors, suppliers, vendors or other commercial partners; and (xiv) any action taken by any Seller at the express written request of Buyer; which, in the case of any of the foregoing clauses (i) through (v) does not disproportionately affect the Business or Acquired Assets relative to other companies that participate in the markets and industries applicable to the Business.

“Seller Proration Amount” shall have the meaning specified in Section 3.4.

“Statement of Objections” has the meaning set forth in Section 3.2(c)(i).

“Subsidiary” shall mean, with respect to any Person, (a) a corporation, a majority of whose capital stock with voting power, under ordinary circumstances, to elect directors is at the time, directly or indirectly, owned by such Person, by a subsidiary of such Person, or by such Person and one or more subsidiaries of such Person, (b) a partnership in which such Person or a subsidiary of such Person is, at the date of determination, a general partner of such partnership, or (c) any other Person (other than a corporation) in which such Person, a subsidiary of such Person or such Person and one or more subsidiaries of such Person, directly or indirectly, at the date of determination thereof, has (i) at least a majority ownership interest thereof or (ii) the power to elect or direct the election of a majority of the directors or other governing body of such Person.

“Target Inventory Amount” means \$1,161,571.

“Tax” shall mean any and all taxes, assessments, levies, duties or other governmental charge imposed by any Governmental Entity, including any income, alternative or add-on minimum, accumulated earnings, franchise, capital stock, unclaimed property or escheatment, environmental, profits, windfall profits, gross receipts, sales, use, highway use, fuel, vehicle registration, value added, transfer, registration, stamp, premium, excise, customs duties, severance, Real Property, personal property, ad valorem, occupancy, license, occupation, employment, payroll, social security, disability, unemployment, withholding, corporation, inheritance, value added, stamp duty reserve, estimated or other tax, assessment, levy, duty (including duties of customs and excise) or other governmental charge of any kind whatsoever, including any payments in lieu of taxes or other similar payments, chargeable by any Tax Authority together with all penalties, interest and additions thereto, whether disputed or not.

“Tax Authority” shall mean any taxing or other authority (whether within or outside the U.S.) competent to impose Tax.

“Tax Return” shall mean any and all returns, declarations, reports, documents, Claims for refund, or information returns, statements or filings which are supplied or required to be supplied

to any Tax Authority or any other Person, including any schedule or attachment thereto, and including any amendments thereof.

“Transaction Documents” shall mean this Agreement and any agreement, instrument or other document entered into pursuant to the terms hereof.

“Transactions” shall mean the transactions contemplated by this Agreement, including the purchase and sale of the Acquired Assets as provided for in this Agreement.

“Transfer Tax” shall mean any sales, use, transfer, conveyance, documentary transfer, stamp, recording or other similar Tax imposed upon the sale, transfer or assignment of property or any interest therein or the recording thereof, and any penalty, addition to Tax or interest with respect thereto, but such term shall not include any Tax on, based upon or measured by, the net income, gains or profits from such sale, transfer or assignment of the property or any interest therein.

“Transferred Employee” shall have the meaning specified in Section 6.12.

“Undisputed Amounts” has the meaning set forth in Section 3.2(c)(ii).

“U.S. Person” shall mean any Person that is a “United States person” as defined in Section 7701(a)(30) of the Code.

“WARN Act” means the federal Worker Adjustment and Retraining Notification Act of 1988, and similar state, local and foreign laws related to plant closings, relocations, mass layoffs and employment losses.

## 1.2 Interpretation.

(a) Whenever the words “include,” “includes” or “including” are used in this Agreement they shall be deemed to be followed by the words “without limitation.” Where the context permits, the use of the term “or” will be equivalent to the use of the term “and/or.”

(b) Words denoting any gender shall include all genders. Where a word or phrase is defined herein, each of its other grammatical forms shall have a corresponding meaning.

(c) A reference to any Party to this Agreement or any other agreement or document shall include such Party’s successors and permitted assigns.

(d) A reference to any legislation or to any provision of any legislation shall include any modification or re-enactment thereof, any legislative provision substituted therefor and all regulations and statutory instruments issued thereunder or pursuant thereto.

(e) All references to “\$” and dollars shall be deemed to refer to United States currency.

(f) All references to any financial or accounting terms shall be defined in accordance with GAAP.

(g) The words “hereof,” “herein” and “hereunder” and words of similar import when used in this Agreement shall refer to this Agreement as a whole and not to any particular provision of this Agreement, and Section, Disclosure Schedule and exhibit references are to this Agreement unless otherwise specified. All article, section, paragraph, schedule and exhibit references used in this Agreement are to articles, sections and paragraphs of, and schedules and exhibits to, this Agreement unless otherwise specified.

(h) The meanings given to terms defined herein shall be equally applicable to both singular and plural forms of such terms.

(i) When calculating the period of time before which, within which or following which any act is to be done or step taken pursuant to this Agreement, the date that is the reference date in calculating such period shall be excluded. If the last day of such period is not a Business Day, the period in question shall end on the next succeeding Business Day. All references herein to time are references to New York City time, unless otherwise specified herein.

(j) If a word or phrase is defined, its other grammatical forms have a corresponding meaning.

(k) A reference to any agreement or document (including a reference to this Agreement) is to the agreement or document as amended or supplemented, except to the extent prohibited by this Agreement or that other agreement or document.

(l) Exhibits and Schedules to this Agreement are hereby incorporated and made a part hereof and are an integral part of this Agreement. Any capitalized terms used in any Schedule or Exhibit but not otherwise defined therein shall be defined as set forth in this Agreement.

## **ARTICLE 2 ACQUIRED ASSETS AND ASSUMPTION OF LIABILITIES**

2.1 **Assets to be Acquired.** The Parties acknowledge and agree that the Acquired Asset Schedule list sets forth each Designated Profit Center that the Buyer irrevocably agrees to acquire subject to the remainder of this Section 2.1 and the other terms and conditions of this Agreement.

(b) All references herein to the Acquired Assets, shall only refer to the Acquired Assets of the Acquired Profit Centers set forth on such Acquired Asset Schedule.

(c) Subject to entry of the Sale Order, and the terms and conditions of this Agreement and the Sale Order, at the Closing, Sellers shall sell, assign, transfer and deliver to Buyer, and Buyer shall purchase and acquire from Sellers all of Sellers’ right, title and interest, free and clear of all Liens (except for the Permitted Liens), in each and all of the Acquired Assets. Notwithstanding anything to the contrary, Buyer shall only acquire the Acquired Assets and neither Buyer nor any Affiliate of Buyer shall acquire, and there shall be excluded from the definition of Acquired Assets, any and all Excluded Assets.

2.2 **Liabilities to be Assumed by Buyer.** Subject to the terms and conditions of this Agreement (and the Sale Order), at the Closing, Sellers shall assign to Buyer, and Buyer shall assume from Sellers and pay when due, perform and discharge, in due course, each of the Assumed Liabilities.

2.3 **Excluded Liabilities.** Buyer shall not and does not assume, and shall not be obligated to pay, perform, discharge or in any other manner be liable or responsible for any Excluded Liabilities.

2.4 **Receipt of Misdirected Assets; Liabilities.** If after the Closing (i) Buyer or any of its Affiliates holds any Excluded Assets or Excluded Liabilities or (ii) any Seller holds any Acquired Assets or Assumed Liabilities, Buyer or the applicable Seller will promptly transfer (or cause to be transferred) such assets or assume (or cause to be assumed) such Liabilities to or from (as the case may be) the other Party. Prior to any such transfer, the Party receiving or possessing any such asset will hold it in trust for such other Party.

2.5 **Assumption and Assignment of Contracts and Leases.**

(a) Sellers shall assume and, to the extent assignable, assign the Material Contracts and Leases, related to the Acquired Assets, listed on Section 2.5(a) of the Disclosure Schedules to Buyer, effective on and as of the Closing (such Contracts, the “Assumed Contracts”, and such Leases, the “Assumed Leases”); provided, however, Buyer may at any time prior to the Closing Date, by written notice to Sellers, add or remove Material Contracts and Leases (other than any Material Contracts and Leases that constitute Excluded IT Contracts or Contracts that otherwise are not exclusively used by the Acquired Profit Centers) from Section 2.5(a) of the Disclosure Schedules. For the avoidance of doubt, Buyer shall have no right to unilaterally amend Section 2.5(a) of the Disclosure Schedules to add any Excluded IT Contracts or any Contract that otherwise is not exclusively used by the Acquired Profit Centers.

(b) At the Closing, Sellers shall, pursuant to the Sale Order and the Bill of Sale and Assignment and Assumption Agreement, sell, and assume and assign to Buyer (the consideration for which is included in the Purchase Price), all Assumed Contracts and Assumed Leases that may be assigned by any such Seller to Buyer pursuant to sections 363 and 365 of the Bankruptcy Code, as applicable, subject to provision by Buyer of adequate assurance as may be required under section 365 of the Bankruptcy Code and payment by Buyer of the Cure Costs in accordance with Section 6.8 in respect of Assumed Contracts and Assumed Leases pursuant to and in accordance with section 365 of the Bankruptcy Code, as applicable, and the Sale Order. At the Closing, Buyer shall assume, and thereafter in due course and in accordance with its respective terms (as may be amended) pay, fully satisfy, discharge and perform all of the obligations under each Assumed Contract and Assumed Lease that are Assumed Liabilities, pursuant to section 365 of the Bankruptcy Code, as applicable.

**ARTICLE 3  
CLOSING; PURCHASE PRICE**

**3.1 Closing; Transfer of Possession; Certain Deliveries.**

(a) The consummation of the Transactions, (the “Closing”) shall take place on the date of the satisfaction or waiver of all of the conditions set forth in Article 7, or on such other date as the Parties hereto shall mutually agree. The Closing shall be held by electronic exchange of executed documents. The Closing shall be effective at 12:00.01 a.m. Eastern Time on such date and the date of the Closing shall be called the “Closing Date”.

(b) At the Closing, Sellers shall deliver to Buyer:

(i) for each Seller, an officer’s certificate, dated as of the Closing Date, executed by a duly authorized officer of such Seller certifying that the conditions set forth in Section 7.1(a) and Section 7.1(b) have been satisfied;

(ii) the duly executed Bill of Sale and Assignment and Assumption Agreement;

(iii) the duly executed Flow of Funds Statement; and

(iv) for each Seller (or if any Seller is a disregarded entity for U.S. federal income tax purposes, its regarded owner) that is a U.S. Person, a duly executed FIRPTA Affidavit from each such Seller (or, if such Seller is a disregarded entity for U.S. federal income tax purposes, its regarded owner).

(c) At the Closing, Buyer shall deliver to Sellers:

(i) payment by wire transfer of immediately available funds to an account set forth by Sellers of an aggregate amount equal to (A) the Purchase Price, minus (B) the Inventory Escrow Amount.

(ii) an officer’s certificate, dated as of the Closing Date, executed by a duly authorized officer of Buyer certifying that the conditions set forth in Section 7.2(a) and Section 7.2(b) have been satisfied;

(iii) the duly executed Bill of Sale and Assignment and Assumption Agreement; and

(iv) the duly executed Flow of Funds.

(d) At the Closing, Buyer shall deliver to the Escrow Agent:

(i) payment by wire transfer of immediately available funds of the Inventory Escrow Amount in accordance with the Escrow Agreement.

3.2 **Consideration.**

(a) **Purchase Price.**

(i) The aggregate consideration for the Acquired shall be (i) (A) \$58,078 (as may be adjusted pursuant to Section 3.2, the "Purchase Price"), plus (B) Seller Proration Amount, if any, minus (C) the Buyer Proration Amount, if any, minus, (D) the Downward Estimated Closing Adjustment, if any; and (ii) Buyer's assumption of the Assumed Liabilities.

(b) **Inventory Adjustment.**

(i) The Seller shall deliver to Buyer, at least three (3) Business Days prior to the Closing Date, a statement of the Seller certifying in reasonable detail the Company's good faith estimate of the Closing Inventory Amount (the "Estimated Closing Inventory Amount").

(ii) Within 30 days after the Closing Date, Buyer shall prepare and deliver to Seller a statement setting forth its calculation of Closing Inventory Amount based upon and consistent with the Inventory count taken pursuant to Section 3.2(b)(i), which statement shall include the type of inventory, the amount of such inventory, the estimated market price and basis, as appropriate, assumed for such inventory (the "Closing Inventory Amount Statement"). The Closing Inventory Amount Statement (and the individual elements thereof, as applicable) shall be determined in accordance with the Inventory Methodology.

(c) **Examination and Review.**

(i) **Examination and Objections; Initial Release.** After receipt of the Closing Inventory Amount Statement, Sellers shall have 30 days (the "Review Period") to review the Closing Inventory Amount Statement. On or prior to the last day of the Review Period, Seller may object to the Closing Inventory Amount Statement by delivering to Buyer a written statement (the "Statement of Objections") setting forth Sellers' objections in reasonable detail, indicating each disputed item or amount and the basis for Sellers' disagreement therewith, together with a proposed Shortfall Amount ("Initial Shortfall Amount") calculated as if each such disagreement was determined in favor of Buyer. If Sellers fail to deliver the Statement of Objections before the expiration of the Review Period, the Closing Inventory Amount Statement and the related Inventory Adjustment, as the case may be, reflected in the Closing Inventory Amount Statement shall be deemed to have been accepted by Sellers. If Sellers deliver the Statement of Objections before the expiration of the Review Period, Buyer and Sellers (i) shall, within two (2) Business Days following the delivery of the Statement of Objections, provide joint written instruction to the Escrow Agent instructing the Escrow Agent to pay to Sellers an amount equal to the sum of (A) the Inventory Escrow Amount minus (B) the Initial Shortfall Amount and (ii) shall negotiate in good faith to resolve such objections within 30 days after the delivery of the Statement of Objections (the "Resolution Period"), and, if the same are so resolved within the Resolution Period, the Inventory Adjustment and the Closing Inventory Amount Statement with such changes as may have been previously agreed in writing by Buyer and Sellers, shall be final and binding.



(ii) Resolution of Disputes. If Sellers and Buyer fail to reach an agreement with respect to all of the matters set forth in the Statement of Objections before expiration of the Resolution Period, then any amounts remaining in dispute (“Disputed Amounts” and any amounts not so disputed, the “Undisputed Amounts”) shall be promptly (but in no event later than 10 days following the expiration of the Resolution Period) submitted for resolution to the office of EisnerAmper LLP or, if EisnerAmper LLP is unable to serve, Buyer and Sellers shall promptly (but in no event later than 10 days following the expiration of the Resolution Period) appoint by mutual agreement the office of an impartial nationally recognized firm of independent certified public accountants other than Sellers’ Accountants or Buyer’s Accountants (the “Independent Accountants”) who, acting as experts and not arbitrators, shall resolve the Disputed Amounts only and make any adjustments to the Inventory Adjustment, as the case may be, and the Closing Inventory Amount Statement; provided, however, that if Buyer and Sellers are unable to agree upon the Independent Accountants prior to the expiration of such 10 day period, on such 10<sup>th</sup> day, each shall engage an impartial nationally recognized firm of independent certified public accountants and each Party’s designated accountant shall agree upon a third firm meeting such criteria, which such firm shall be designated the Independent Accountants. The Parties hereto agree that all adjustments shall be made without regard to materiality. The Independent Accountants shall only decide the specific items under dispute by the parties and their decision for each Disputed Amount must be within the range of values assigned to each such item in the Closing Inventory Amount Statement and the Statement of Objections, respectively.

(iii) Fees of the Independent Accountants. The fees and expenses of the Independent Accountant shall be paid by Sellers, on the one hand, and by Buyer, on the other hand, based upon the percentage that the amount actually contested but not awarded to Sellers or Buyer, respectively, bears to the aggregate amount actually contested by Sellers and Buyer. If Sellers shall be required to pay any such fees or expenses, such fees and/or expenses shall be paid solely out of the Inventory Escrow Amount.

(iv) Determination by Independent Accountants. The Independent Accountants shall make a determination as soon as practicable within 30 days (or such other time as the parties hereto shall agree in writing) after their engagement, and their resolution of the Disputed Amounts and their adjustments to the Closing Inventory Amount Statement and/or the Inventory Adjustment shall be conclusive and binding upon the parties hereto.

(d) Payments of Inventory Adjustment. The inventory adjustment shall be an amount equal to the product of (i) the sum of (A) the Closing Inventory Amount (as the Closing Inventory Amount is finally determined pursuant to this Section 3.2) minus (B) the Estimated Closing Inventory Amount multiplied by (ii) the Buyer Inventory Valuation Percentage (the “Inventory Adjustment”). If the Inventory Adjustment is a positive number, there shall be no Inventory Adjustment. If the Inventory Adjustment is a negative number (such difference, the “Shortfall Amount”), then Buyer and Seller shall, no later than two (2) Business Days after such final determination, instruct the Escrow Agent to pay to Buyer, out of the balance of the Inventory Escrow Account, an amount equal to such finally determined Shortfall Amount less any amounts distributed pursuant to Section 3.2(c)(c)(i) (and such Shortfall Amount shall be paid solely out of the balance of the Inventory Escrow Account, whether or not such Shortfall Amount is greater than the Inventory Escrow Amount). In the event that the unpaid portion of the Shortfall Amount

is less than the remaining Inventory Escrow Amount, Buyer and Seller shall, within two (2) Business Days after the final determination, instruct the Escrow Agent to distribute from the balance of the Inventory Escrow Account an amount that is equal to the Inventory Escrow Amount minus the Shortfall Amount to Seller. For the avoidance of doubt, the Inventory Escrow Amount shall provide the sole and exclusive source of funding to Buyer for any amount payable to Buyer pursuant to this Section 3.2.

3.3 **Allocation of Purchase Price.** (a) The sum of the Purchase Price and the amount of the Assumed Liabilities (to the extent properly taken into account under the Code) shall be allocated among Sellers and (b) the amount allocated to the Acquired Assets sold by each such Seller shall be further allocated among such Acquired Assets in accordance with Section 1060 of the Code and the Treasury Regulations promulgated thereunder (the “Allocation”).

3.4 **Prorations.** The following items shall be prorated between Sellers and Buyer as of the Closing: (a) applicable real property taxes and personal property taxes (other than Transfer Taxes), (b) utilities, (c) lease payments under any Leases that are Assumed Leases, and (d) any prepaid expenses of Sellers relating to any of the Assumed Contracts or Assumed Leases. Unless otherwise stated herein, all prorations shall be on an accrual basis in accordance with GAAP, and based on the actual number of days in each month. Sellers shall be responsible for amounts relating to the period prior to the Closing Date, and Buyer shall be responsible for amounts relating from and after the Closing Date. Property Taxes on Acquired Assets will be prorated using applicable property tax rates if known, and if not known, applicable property tax rates from the last known period shall be utilized but subject to later adjustments for actual property tax rates. The net amount of all prorations owed to Buyer and Sellers under this Section 3.4 shall be referred to as the “Buyer Proration Amount” if owed to Buyer or the “Seller Proration Amount” if owed to Sellers. To the extent Seller pays any Buyer Proration Amount, Buyer shall promptly reimburse Seller for such payment following Seller’s written request. To the extent Buyer pays any Seller Proration Amount, Seller shall promptly reimburse Buyer for such payment following Buyer’s written request.

#### **ARTICLE 4 REPRESENTATIONS AND WARRANTIES OF SELLERS**

Except as set forth in the Disclosure Schedules delivered by the Sellers to the Buyer on the Effective Date, the Sellers hereby represent and warrant to Buyer, as of the Effective Date, as follows:

4.1 **Organization.** Each Seller is duly organized, validly existing and in good standing under the Laws of the jurisdiction of its organization and has, subject to the necessary authority from the Bankruptcy Court, all requisite limited liability company or corporate power, as applicable, and authority to own and hold its assets, rights and properties and to conduct its Business as now owned, held and conducted in its jurisdiction of organization and in the other jurisdictions in which it is required to register or qualify to do business, except where the failure



to be so organized, existing or in good standing or have such power and authority would not reasonably be expected to have a Seller Material Adverse Effect.

4.2 **Authorization of Transaction.** Subject to the Bankruptcy Court's entry of the Sale Order, each Seller has full power and authority (including full limited liability company or corporate power, as applicable, and authority) to execute and deliver this Agreement and all other agreements contemplated hereby to which it is a party and to perform its obligations hereunder and thereunder. The execution, delivery, and performance of this Agreement and all other agreements contemplated hereby to which each Seller is a party have been duly authorized by such Seller. Upon due execution hereof by each Seller, this Agreement (assuming due authorization and delivery by Buyer) shall constitute, subject to the Bankruptcy Court's entry of the Sale Order, the valid and legally binding obligation of such Seller, enforceable against such Seller in accordance with its terms and conditions, subject to applicable bankruptcy, insolvency, moratorium, or other similar laws relating to creditors' rights and general principles of equity.

4.3 **Governmental Consents.** Other than as required by, or pursuant to, the Bankruptcy Code or the Sale Order, no Seller is required to give any notice to, make any filing with, or obtain any authorization, consent or approval of any Governmental Entity in order for the Parties to consummate the transactions contemplated by this Agreement or any Transaction Document, except where the failure to give notice, file or obtain such authorization, consent or approval would not, individually or in the aggregate, reasonably be expected to have a Seller Material Adverse Effect or prevent or materially impair or delay any Seller's ability to consummate the transactions contemplated hereby or perform its obligations hereunder on a timely basis.

4.4 **No Conflicts.** Except for consents set forth on Section 4.4 of the Disclosure Schedules, and assuming the Sale Order has been entered by the Bankruptcy Court and subject to requisite Bankruptcy Court approvals, the execution, delivery and performance by each Seller of any Transaction Document to which such Seller is (or will become at Closing) a party, and the consummation of the Transactions, does not and will not (a) conflict with or result in any breach of any provision of its certificate of incorporation or bylaws or comparable governing documents, (b) conflict with or result in the breach of the terms, conditions or provisions of or constitute a default (or an event which with notice or lapse of time or both would become a default) under, or give rise to any right of termination, acceleration or cancellation of any right or obligation or to a loss of any benefit under any provision of any Material Contracts and Leases set forth on Section 2.5(a) of the Disclosure Schedules, or (c) result in a violation of any Law or Order applicable to it., except, in the case of clauses (b) and/or (c), as would not, individually or in the aggregate, be, or reasonably be expected to have a Seller Material Adverse Effect.

4.5 **Acquired Assets.** Upon the terms and subject to the conditions contained in this Agreement and subject to requisite Bankruptcy Court approvals and the terms of the Sale Order, at the Closing, subject to any Permitted Liens, the Sellers will have good and valid title to, or the right to use, all tangible Acquired Assets. Pursuant, and subject, to the Sale Order, Sellers shall convey such title to or rights to use, all of the tangible Acquired Assets, free and clear of all Liens (other than Permitted Liens).

4.6 **Litigation; Orders.** Except for the Chapter 11 Cases and any adversary proceedings or contested motions commenced in connection therewith, there is no Claim, Proceeding or Order pending, outstanding or, to any Sellers' Knowledge, threatened against any Seller that seeks to restrain or prohibit or otherwise challenge the consummation, legality or validity of the transactions contemplated hereby.

4.7 **Employment Matters.**

(a) To Sellers' Knowledge, no Employee is covered by, and no Seller is bound by, a collective bargaining or other labor-related agreement with any union or employee organization. No Seller is a party to, or otherwise bound by, any Order, consent decree with, or citation by, any Governmental Entity relating to employees or employment practices

(b) To Sellers' Knowledge, and except as would not reasonably be expected to have a Seller Material Adverse Effect, Sellers are in compliance in all material respects with all applicable laws and contracts relating to employment.

(c) The representations and warranties set forth in this Section 4.7 are the Sellers' sole and exclusive representations and warranties regarding employment matters.

4.8 **Compliance with Laws; Permits.** To Sellers' Knowledge, Sellers are in compliance with all Laws applicable to the Business or where the failure to be in compliance would not be reasonably expected to have a Seller Material Adverse Effect. Sellers have not received any written notice of or been charged with the violation of any Laws, except where such violation would not be reasonably expected to have a Seller Material Adverse Effect. Sellers have all Permits which are required for the operation of the Business as presently conducted, except where such failure to have Permit would not reasonably be expected to have a Seller Material Adverse Effect. Sellers are not in default or violation (and no event has occurred which, with notice or the lapse of time or both, would constitute a default or violation) of any term, condition or provision of any Permit to which they are parties, except where such default or violation would not be reasonably expected to have a Seller Material Adverse Effect.

4.9 **Contracts and Leases.** Section 4.9 of the Disclosure Schedules sets forth a true and complete list of all executory Contracts and unexpired Leases of each Profit Center, as of the Effective Date that, to the Knowledge of Sellers, are material to the Business (the "Material Contracts and Leases"). Sellers have delivered to Buyer true and complete copies of all such Leases in the possession of Sellers which constitute Assumed Leases.

4.10 **Real Property.** No Seller owns any Real Property.

4.11 **Intellectual Property.**

(a) Section 4.11(a) of the Disclosure Schedules sets forth a true, correct and complete list of all Intellectual Property used in connection with the operations of the Profit Centers, owned by a Seller, that is, as of the Effective Date, issued, registered, or subject to an application for registration (the "Registered IP").

(b) Sellers own, or have the right to use, all Registered IP free and clear of all Liens (other than Permitted Liens).

(c) To Sellers' Knowledge, the operation of the Business does not infringe, misappropriate or otherwise violate any Intellectual Property of any other Person except as would not, individually or in the aggregate, be, or reasonably be expected to be, a Seller Material Adverse Effect. To Sellers' Knowledge, no Person is infringing, misappropriating or otherwise violating the Registered IP or other Intellectual Property owned by Sellers.

4.12 **Brokers' Fees and Commissions.** Except as set forth on Section 4.12 of the Disclosure Schedules, no agent, broker, Person or firm acting on behalf of any Seller or under any Seller's authority is or will be entitled to any advisory, commission or broker's or finder's fee or commission from any of the parties hereto in connection with any of the Transactions.

## **ARTICLE 5 REPRESENTATIONS AND WARRANTIES OF BUYER**

Except as set forth on the Disclosures Schedules delivered by the Buyer to the Sellers, Buyer hereby represents and warrants to Sellers, as of the Effective Date, as follows:

5.1 **Organization.** Buyer is duly organized, validly existing and in good standing under the Laws of the jurisdiction of its organization and in the other jurisdictions in which it is required to register or qualify to do business.

5.2 **Due Authorization, Execution and Delivery; Enforceability.** Buyer has all requisite corporate power and authority to execute and deliver this Agreement and the other Transaction Documents to which it is (or will become at Closing) a party and to perform its obligations hereunder and thereunder. The execution, delivery and performance by Buyer of this Agreement and the other Transaction Documents to which it is (or will become at Closing) a party and the consummation of the Transactions have been duly and validly authorized by all requisite corporate action on the part of Buyer and no other corporate action on the part of Buyer is necessary to authorize this Agreement and such other Transaction Documents and to consummate the Transactions (subject, in the case of the obligation to consummate the Transactions, to the entry of the Sale Order). This Agreement and the other Transaction Documents to which Buyer is (or will become at Closing) party have been (or will be) duly and validly executed and delivered by Buyer and (assuming the due authorization, execution and delivery by all parties hereto and thereto, other than Buyer) constitute (or will constitute) valid and binding obligations of Buyer enforceable against Buyer in accordance with their terms (subject to the entry of the Sale Order), in each case except as enforceability may be limited by applicable bankruptcy, insolvency or similar Laws affecting the enforcement of creditors' rights generally or by equitable principles relating to enforceability.

5.3 **Governmental Approvals.** No notice to, consent, approval, Permit or authorization of or designation, declaration or filing with any Governmental Entity is required by Buyer with respect to Buyer's execution and delivery of any Transaction Document to which it is (or will become at Closing) a party or the consummation of the Transactions, except (a) the Sale Order having been entered by the Bankruptcy Court and (b) any consent, approval or authorization

of or designation, declaration or filing with any Governmental Entity the failure of which to be made or obtained would not, individually or in the aggregate, be reasonably expected to result in a Buyer Material Adverse Effect.

5.4 **No Conflicts.** The execution, delivery and performance by Buyer of any Transaction Document to which Buyer is (or will become at Closing) a party and the consummation of the Transactions, does not and will not (a) conflict with or result in any breach of any provision of its certificate of incorporation or bylaws or comparable governing documents, (b) conflict with or result in the breach of the terms, conditions or provisions of or constitute a default (or an event which with notice or lapse of time or both would become a default) under, or give rise to any right of termination, acceleration or cancellation under, any material Contract of Buyer, or (c) result in a violation of any Law or Order applicable to it, except, in the case of clauses (b) and (c), as would not, individually or in the aggregate, result in a Buyer Material Adverse Effect.

5.5 **Brokers' Fees and Commissions.** Except as set forth on Section 5.5 of the Disclosure Schedules, no agent, broker, Person or firm acting on behalf of Buyer or under Buyer's authority is or will be entitled to any advisory, commission or broker's or finder's fee or commission from any of the parties hereto in connection with any of the Transactions.

5.6 **Sufficiency of Funds.** Buyer has as of the date hereof and will have at the Closing sufficient funds in an aggregate amount necessary to pay the Purchase Price, to pay, perform and discharge the Assumed Liabilities as they become due in accordance with their terms and to consummate all of the other transactions contemplated by this Agreement, including the payment of all fees, expenses and other amounts required to be paid by Buyer in connection with the transactions contemplated by this Agreement. Buyer is and shall be capable of satisfying the conditions contained in sections 365(b)(1)(C) and 365(f) of the Bankruptcy Code with respect to the Assumed Contracts and the related Assumed Liabilities.

5.7 **Solvency.** Immediately after giving effect to the transactions contemplated hereby, Buyer shall be solvent and shall: (a) be able to pay its debts as they become due; (b) own property that has a fair saleable value greater than the amounts required to pay its debts (including a reasonable estimate of the amount of all contingent liabilities); and (c) have adequate capital to carry on its business. No transfer of property is being made and no obligation is being incurred in connection with the transactions contemplated hereby with the intent to hinder, delay or defraud either present or future creditors of Buyer or any Seller. In connection with the transactions contemplated hereby, Buyer has not incurred, nor plans to incur, debts beyond its ability to pay as they become absolute and matured.

5.8 **Legal Proceedings.** There are no actions, suits, claims, investigations or other legal proceedings pending or, to Buyer's knowledge, threatened against or by Buyer or any Affiliate of Buyer that challenge or seek to prevent, enjoin or otherwise delay the transactions contemplated by this Agreement.

5.9 **Adequate Assurances Regarding Executory Contracts.** Buyer is and will be capable of satisfying the conditions contained in section 365 of the Bankruptcy Code with respect to the Assumed Contracts and Assumed Leases.

5.10 **Exclusive Representations and Warranties.** Except for the representations and warranties contained in this Article 5 (as modified by the Disclosure Schedules), none of Buyer, its Affiliates, nor any of their respective Representatives, makes or has made any other representation or warranty on behalf of Buyer. Except for the representations and warranties contained in this Article 5 (as modified by the Disclosure Schedules), Buyer disclaims all liability and responsibility for any representation, warranty, projection, forecast, statement, or information made, communicated, or furnished (orally or in writing) to Sellers or their Representatives (including any opinion, information, projection, or advice that may have been or may be provided to Sellers by any Representative of Buyer or any of their respective Affiliates). The disclosure of any matter or item in any schedule hereto will not be deemed to constitute an acknowledgment that any such matter is required to be disclosed or is material or that such matter would result in a Buyer Material Adverse Effect.

## ARTICLE 6 COVENANTS OF THE PARTIES

6.1 **Conduct of Business Pending the Closing.** During the period from the date of this Agreement and continuing until the earlier of (i) the termination of this Agreement in accordance with its terms, and (ii) the Closing (such period of time, the “Interim Period”), except as may be required by Order of the Bankruptcy Court (provided that Sellers have not directly or indirectly petitioned, sought, requested or moved for such order of the Bankruptcy Court or authorized, supported or directed any other Person to petition, seek, request or move for such Order of the Bankruptcy Court) and applicable Law, Sellers shall carry on the Business in the Ordinary Course of Business, except to the extent otherwise agreed in writing by the Buyer (such consent not to be unreasonably withheld). Notwithstanding the foregoing, nothing contained in this Agreement is intended to give Buyer or its Affiliates, directly or indirectly, the right to control or direct the business of Sellers prior to the Closing.

6.2 **Access.** Subject to applicable Law, during the Interim Period, Sellers shall give Buyer and its Representatives reasonable access during normal business hours to the offices, properties, officers, employees, accountants, auditors, counsel and other representatives, data, books and records of Sellers to the extent relating to the Acquired Assets, as Buyer reasonably deems necessary in connection with effectuating the transactions contemplated by this Agreement. Buyer agrees that any on-site inspections of any of the Acquired Assets, shall be conducted in the presence of Sellers or their Representatives. All inspections shall be conducted so as not to interfere unreasonably with the use of any of the Acquired Assets by Sellers, or operation of the Business, and shall not violate any applicable Law or confidentiality obligations of any Seller. Notwithstanding the foregoing, Buyer and its Representatives shall not be entitled to any records or information pursuant to this Section 6.2, or otherwise, that is subject to legal privilege or that would or could trigger a breach or violation of any obligations under any confidentiality or privacy provision or privacy rule, to which any Seller is subject.

6.3 **Public Announcements.** Buyer and Sellers will consult with each other before issuing, and provide each other the opportunity to review and comment upon, any press release or public announcement of this Agreement and the Transactions, but neither Buyer nor Sellers shall issue any press release without the prior written approval of the other Party, in each case except as



may be required by Law, court process (including the filing of this Agreement with the Bankruptcy Court as an exhibit to the Sale Motion) or by obligations pursuant to any listing agreement with any national securities exchange, in which case the non-disclosing party will have the right to review and comment on such release, announcement or communication prior to publication. Buyer and Sellers shall cause their respective Affiliates and Representatives to comply with this Section 6.3.

6.4 **Tax Matters.**

(a) All Transfer Taxes arising out of the transfer of the Acquired Assets pursuant to this Agreement shall be borne by Buyer. Buyer shall timely prepare and file any Tax Returns relating to such Transfer Taxes, including any Claim for exemption or exclusion from the application or imposition of any Transfer Taxes. Buyer shall file all necessary documentation and returns with respect to such Transfer Taxes when due, and shall promptly, following the filing thereof, furnish a copy of such return or other filing and a copy of a receipt showing payment of any such Transfer Tax to the other Parties hereto. Buyer shall pay all such Transfer Taxes when due. Buyer shall provide Seller duly completed and signed resale certificates with respect to all Inventory included in the Acquired Assets transferred to Buyer using forms promulgated by each state where such Inventory is located at the Closing.

(b) Each of Buyer, on the one hand, and Sellers, on the other hand, shall cooperate fully, as and to the extent reasonably requested, in connection with the preparation and filing of Tax Returns and any audit, litigation or other proceeding with respect to Taxes and shall furnish or cause to be furnished to the other, upon request, as promptly as practicable, such information and assistance relating to the Acquired Assets and the Business as is reasonably necessary for filing of all Tax Returns, including any Claim for exemption or exclusion from the application or imposition of any Taxes, the preparation for any audit by any Tax Authority and the prosecution or defense of any Proceeding relating to any Tax Return.

6.5 **Reasonable Best Efforts.**

(a) Subject to the terms and conditions of this Agreement, each Party shall use its reasonable best efforts to take, or cause to be taken, all actions, and to do, or cause to be done, and to assist and cooperate with the other Parties in doing, all things necessary, proper or advisable under applicable Law to consummate and make effective the Transactions. Without limiting the generality of the foregoing, the Parties will use their respective reasonable best efforts to (i) take all actions necessary to transfer the Acquired Assets, (ii) take all actions necessary to cause all conditions set forth in Article 7 to be satisfied as soon as practicable, (iii) lift or rescind any existing Order preventing, prohibiting or delaying the consummation of the Transactions, (iv) effect all necessary registration, applications, notices and other filings required by applicable Law, including, as applicable to Sellers, under the Bankruptcy Code, and (v) execute and deliver any additional instruments necessary to fully carry out the purposes of this Agreement. Buyer shall not and shall cause its Affiliates and Representatives not to, take any action that would reasonably be expected to prevent or materially delay the approval of any Governmental Entity of any of the filings referred to in this Section 6.5(a). The “reasonable best efforts” of the Sellers or Buyer will not, except as expressly required hereunder, require the Sellers, Buyer or any of their respective

Affiliates or Representatives to expend any money, to remedy any breach of any representation or warranty, to commence any Claim, to waive or surrender any right, to modify any Contract or to waive or forego any right, remedy or condition hereunder.

(b) To the extent Buyer comes into the possession of any Personally Identifiable Information, Buyer shall immediately deliver such information to Sellers and destroy and/or delete all copies of such information and provide Sellers with evidence of such destruction.

6.6 **Further Assurances.** From and after the Closing, the Parties agree to, at the requesting Party's sole cost and expense, (a) furnish upon request to each other such further information, (b) execute, acknowledge and deliver to each other such other documents, and (c) do such other acts and things, all as the other Party may reasonably request for the purpose of carrying out the intent of this Agreement and the Transaction Documents; provided that nothing in this Section 6.6 or this Agreement shall prohibit any Seller from ceasing operations or winding up their affairs following the Closing.

6.7 **Bankruptcy Court Matters.**

(a) Buyer and Sellers acknowledge that this Agreement and the Transactions contemplated hereby are subject to the Sale Motion, and approval by the Bankruptcy Court and, as applicable, entry of the Sale Order. In the event of any discrepancy between this Agreement and the Sale Order, the Sale Order shall govern.

(b) Buyer and Sellers shall use their reasonable best efforts to have the Bankruptcy Court enter the Sale Order as promptly as practicable.

(c) From and after the date hereof, Sellers shall not take any action that is intended to result in, or fail to take any action the intent of which failure to act would result in, the reversal, voiding, modification or staying of the Sale Order. Buyer has not colluded in connection with its offer or negotiation of this Agreement. From and after the date hereof, Buyer shall not take any action that is intended to result in, or fail to take any action the intent of which failure to act would result in, the reversal, voiding, modification or staying of the Sale Order or consummation of the transactions contemplated hereby.

6.8 **Cure Costs.** Sellers shall sell, transfer and assign, all Assumed Contracts and Assumed Leases to Buyer, and Buyer shall purchase and assume all Assumed Contracts and Assumed Leases from Sellers, as of the Closing Date pursuant to sections 363 and 365 of the Bankruptcy Code and the Sale Order. In connection with debts incurred or the assignment and assumption of the Assumed Contracts and Assumed Leases, Buyer shall cure any monetary defaults of the debts incurred or under the Assumed Contracts and Assumed Leases by payment of any Cure Costs as determined in accordance with the Sale Order. Seller shall reimburse Buyer for Excess Cure Costs within forty-five (45) days after the Closing. Buyer shall be responsible for demonstrating and establishing adequate assurance of future performance before the Bankruptcy Court with respect to the Assumed Contracts and Assumed Leases.

6.9 **Preservation of Books and Records; Cooperation.** For a period of the later of (a) a period consistent with Buyer's records retention policy in effect from time to time, (b) the

retention period required by applicable Law, (c) the conclusion of all proceedings relating to the Chapter 11 Cases, or (d) a period of three (3) years after the Closing Date (such period, the “Record Period”), Buyer shall provide to Sellers and their respective Representatives (after reasonable notice and during normal business hours and without undue interference to the business operations of Buyer) reasonable access to, including the right to make copies of, all books and records included in and otherwise related to the Acquired Assets and shall preserve such books and records until the end of the Record Period. Such access shall include access to any information in electronic form to the extent reasonably available. Buyer acknowledges that Sellers have the right to retain originals or copies of all of books and records included in or related to the Acquired Assets for periods prior to the Closing. Without limiting the generality of the foregoing, from and after the Closing, Buyer will provide Sellers with reasonable assistance, support and cooperation with Sellers’ wind-down and related activities.

6.10 **Notification of Certain Matters.** To the extent permitted by applicable Law, Sellers and Buyer will give prompt written notice to the other Parties of (a) the existence of any fact or circumstance, or the occurrence of any event, of which it has Knowledge that would reasonably be likely to cause a condition to a Party’s obligations to consummate the Transactions set forth in Article 7 not to be satisfied as of any date, or (b) the receipt of any notice or other communication from any Governmental Entity in connection with the Transactions; provided, however, that the delivery of any such notice pursuant to this Section 6.10 shall not be deemed to amend or supplement this Agreement and the failure to deliver any such notice shall not constitute a waiver of any right or condition to the consummation of the Transactions by any Party.

6.11 **Confidentiality.**

(a) From and after the Closing, Sellers shall keep confidential all non-public information regarding the Business and the Acquired Assets, except for (i) such public disclosure as Sellers and their counsel may reasonably determine to be required under any applicable Law, regulation or Order, (ii) to the extent disclosure is necessary to assert any right or defend any claim arising under this Agreement or any other Transaction Document, and (iii) disclosure to another Seller or to the Representatives (including any prospective or actual financing sources, whether debt or equity) and Affiliates of the Sellers as long as such parties agree to be bound by confidentiality obligations no less protective than those set forth in this Section 6.11(a).

(b) The Parties hereby acknowledge and agree that the NDA is enforceable in accordance with its terms.

6.12 **Employees.** Buyer shall make reasonable best efforts to offer employment to all of the Employees as defined in Section 1.1 above, subject to the terms set forth below. At least one (1) Business Day prior to each Closing Date, Buyer shall provide Sellers a list of any Employees that Buyer would like to make an offer of employment. Each Employee who accepts such offer shall be deemed a “Transferred Employee”. Any such offer of employment will be effective as of the Closing Date and contingent upon the Closing, and a satisfactory background and drug test, and with respect to each of the Transferred Employees who is then employed by Sellers, Buyer shall make reasonable best efforts to keep such employment at the same location, and provide the Transferred Employees, in the aggregate, with compensation and benefit terms



that are consistent with Buyer's compensation and benefit terms immediately prior to the Closing. With respect to any employee benefit plan maintained by Buyer or an Affiliate of Buyer for the benefit of any Transferred Employee, effective as of the Closing, Buyer shall, or shall cause its Affiliate to, recognize all service of the Transferred Employees with Seller, except for 401(k), profit sharing, and similar benefits; provided, however, such service shall not be recognized to the extent that (x) such recognition would result in a duplication of benefits or (y) such service was not recognized under the corresponding Seller Benefit Plan. To the extent permitted by Law, Sellers shall deliver a notice, which, at the option of Buyer, may be a joint notice by Buyer and Sellers, to each of the Transferred Employees in a form reasonably satisfactory to Buyer (i) informing such Transferred Employees about the sale of the Acquired Assets to Buyer, and (ii) terminating their employment with Sellers. Buyer shall not be responsible for, and shall have no obligation to pay out to Transferred Employees, all unused vacation and other time and benefits accrued prior to the Closing. For the avoidance of doubt, Sellers shall be responsible for all Liabilities (if any) with respect to compensation and benefits accrued prior to the Closing. Sellers shall permit Buyer to concurrently send a notice to each of the Transferred Employees in a form reasonably satisfactory to Sellers describing their offer of employment by Buyer, if any, and providing contact information for any questions.

6.13 **Bulk Transfer Laws.** The Parties intend that pursuant to Section 363(f) of the Bankruptcy Code, the transfer of the Transferred Assets shall be free and clear of any security interests in the Transferred Assets, including any Liens or claims arising out of the bulk transfer Laws, and the Parties shall take such steps as may be reasonably necessary or appropriate to so provide in the Sale Order. In furtherance of the foregoing, each Party hereby waives, to the fullest extent permitted by applicable Law, compliance by the Parties with the "bulk sales," "bulk transfers" or similar Laws in all applicable jurisdictions in respect of the Transactions. This Section 6.13 shall not affect any obligation of the Sellers with respect to Excluded Liabilities or Excluded Assets

6.14 **Exclusive Representations and Warranties.** Except for the representations and warranties contained in Article 4 (as modified by the Disclosure Schedules, the "Express Representations"), none of Sellers, nor any of their respective Representatives, makes or has made any other representation or warranty on behalf of Sellers. Except for the representations and warranties contained in Article 4 (as modified by the Disclosure Schedules), Sellers are selling the Acquired Assets "as is-where is" and disclaim all liability and responsibility for any representation, warranty, projection, forecast, statement, or information made, communicated, or furnished (orally or in writing) to Buyer or its Affiliates or Representatives (including any opinion, information, projection, or advice that may have been or may be provided to Buyer by any Representative of any Seller). The disclosure of any matter or item in any schedule hereto will not be deemed to constitute an acknowledgment that any such matter is required to be disclosed or is material or that such matter would result in a Seller Material Adverse Effect.

6.15 **No Outside Reliance; Investigation by Buyer.**

(a) Notwithstanding anything contained in this Agreement to the contrary, Buyer acknowledges and agrees that the Express Representations (including limitations and exclusions of this Agreement) are the sole and exclusive representations, warranties and statements

of any kind made to Buyer and on which Buyer may rely in connection with the transactions contemplated by this Agreement. Buyer acknowledges and agrees that all other representations, warranties and statements of any kind or nature expressed or implied, whether in written, electronic or oral form, including (a) the completeness or accuracy of, or any omission to state or to disclose, any information (other than to the extent expressly set forth in the Express Representations), including in any information presentation, the Dataroom, any projections, forward-looking statements and other forecasts (whether in written, electronic, or oral form, and including in any information presentation, Dataroom, management meetings, etc.) (collectively, “Projections”) or in any meetings, calls or correspondence with management of the Company and its Subsidiaries or any other Person on behalf of the Company, its Subsidiaries or any of their respective Affiliates, and (b) any other statement relating to the historical, current or future business, financial condition, results of operations, assets, Liabilities, properties, Contracts, environmental compliance, employee matters, regulatory compliance, business risks and prospects of the Company or any of its Subsidiaries, or the quality, quantity or condition of the Company’s or its Subsidiaries’ assets, are, in each case specifically disclaimed by Sellers and that Buyer (i) has not relied on any such representations, warranties or statements and (ii) has relied on, is relying on and will rely on only the Express Representations. Buyer acknowledges and agrees that (i) the Projections are being provided solely for the convenience of Buyer to facilitate its own independent investigation of the Company and its Subsidiaries, (ii) there are uncertainties inherent in attempting to make such Projections, (iii) Buyer is familiar with such uncertainties, and (iv) Buyer is taking full responsibility for making its own evaluation of the adequacy and accuracy of all Projections (including the reasonableness of the assumptions underlying such Projections). Buyer acknowledges that it has conducted to its satisfaction an independent investigation and verification of the business including its financial condition, results of operations, assets, Liabilities, properties, Contracts, environmental compliance, employee matters, regulatory compliance, business risks and prospects of the Company and its Subsidiaries, and, in making its determination to proceed with the transactions contemplated by this Agreement, Buyer has relied solely on the results of its own independent investigation and verification, and has not relied on, is not relying on, and will not rely on, any Seller, any Subsidiary, any information presentation, any Projections or any information, statements, disclosures, documents, projections, forecasts or other material made available to Buyer or any of its Affiliates in the Dataroom or otherwise, in each case, whether written or oral, made or provided by, or as part of, any of the foregoing or the Company, its Subsidiaries or any of their respective Affiliates, or any failure of any of the foregoing to disclose or contain any information, except for the Express Representations (it being understood that Buyer has relied only on the Express Representations). Without limiting the generality of the foregoing, Buyer hereby waives, all rights and claims it or they may have against any Seller with respect to the accuracy of, any omission or concealment of, or any misstatement with respect to, (A) any potentially material information regarding the Company, its Subsidiaries or any of their respective assets (including the Acquired Assets), Liabilities (including the Assumed Liabilities) or operations, and (B) any warranty or representation (whether in written, electronic or oral form), express or implied, as to the quality, merchantability, fitness for a particular purpose, or condition of the Company’s or its Subsidiaries’ business, operations, assets, Liabilities, prospects or any portion thereof, except, in each case, solely to the extent expressly set forth in the Express Representations. Nothing in this Section 6.15 shall limit any rights or remedies available to Buyer in respect of a claim for Fraud.

(b) BUYER FURTHER ACKNOWLEDGES THAT SHOULD THE CLOSING OCCUR, BUYER WILL ACQUIRE THE ACQUIRED ASSETS AND ASSUME THE ASSUMED LIABILITIES IN AN “AS IS” CONDITION AND ON A “WHERE IS” BASIS, WITHOUT ANY REPRESENTATION OR WARRANTY OF ANY KIND, EXPRESS OR IMPLIED (INCLUDING ANY WITH RESPECT TO ENVIRONMENTAL, HEALTH OR SAFETY MATTERS) OTHER THAN THE EXPRESS REPRESENTATIONS.

(c) Buyer agrees that the covenants and agreements contained in this Section 6.15 (i) require performance after the Closing to the maximum extent permitted by applicable Law and will survive the Closing indefinitely, and (ii) are an integral part of the transactions contemplated by this Agreement and that, without the agreements set forth in this Section 6.15, Sellers would not enter into this Agreement.

## ARTICLE 7 CONDITIONS TO OBLIGATIONS OF THE PARTIES

7.1 **Conditions Precedent to Obligations of Buyer.** The obligation of Buyer to consummate the Transactions is subject to the satisfaction (or written waiver by Buyer) at or prior to the Closing Date of each of the following conditions:

(a) **Accuracy of Representations and Warranties.** The representations and warranties of Sellers set forth in Article 4 shall be true and correct, except where the failure of such representations or warranties to be true and correct would not reasonably be expected to have a Seller Material Adverse Effect, as of the Effective Date and at and as of the Closing as though made at and as of the Closing (in each case, except to the extent expressly made as of another date, in which case as of such date as if made at and as of such date).

(b) **Performance of Obligations.** Sellers shall have performed in all material respects all obligations and agreements contained in this Agreement required to be performed by them on or prior to the Closing Date, including all deliveries required under Section 3.1(b).

(c) **Sale Order.** The Bankruptcy Court shall have entered the Sale Order, and no Order staying, reversing, modifying or amending such Sale Order shall be in effect on the Closing Date.

(d) **Officer’s Certificate.** Buyer shall have received a certificate, dated as of the Closing Date, executed by an executive officer of each Seller to the effect that the conditions specified in Section 7.1(a), and Section 7.1(b) above have been fulfilled.

(e) **No Order.** No court or other Governmental Entity shall have issued, enacted, entered, promulgated or enforced any Law or Order (that is final and non-appealable and that has not been vacated, withdrawn or overturned) restraining, enjoining or otherwise prohibiting the Transactions.

7.2 **Conditions Precedent to the Obligations of Sellers.** The obligation of Sellers to consummate the Transactions is subject to the satisfaction (or written waiver by Sellers) at or prior to the Closing Date of each of the following conditions:

(a) Accuracy of Representations and Warranties. The representations and warranties of Buyer set forth in Article 5 shall be true and correct, except where the failure of such representations or warranties to be true and correct would not reasonably be expected to have a Buyer Material Adverse Effect, as of the Effective Date and at and as of the Closing as though made at and as of the Closing (in each case, except to the extent expressly made as of another date, in which case as of such date as if made at and as of such date).

(b) Performance of Obligations. Buyer shall have performed in all material respects all obligations and agreements contained in this Agreement required to be performed by it on or prior to the Closing Date, including all deliveries required under Section 3.1(c).

(c) Sale Order. The Bankruptcy Court shall have entered the Sale Order, and no Order staying, reversing, modifying or amending such Sale Order shall be in effect on the Closing Date.

(d) Officer's Certificate. Sellers shall have received a certificate, dated as of the Closing Date, executed by an executive officer of Buyer to the effect that the conditions specified in Section 7.2(a) and Section 7.2(b) above have been fulfilled.

(e) No Order. No court or other Governmental Entity has issued, enacted, entered, promulgated or enforced any Law or Order (that is final and non-appealable and that has not been vacated, withdrawn or overturned) restraining, enjoining or otherwise prohibiting the Transactions.

7.3 Frustration of Conditions Precedent. Neither Buyer nor Sellers may rely on the failure of any condition set forth in this Article 7, as applicable, to be satisfied if such failure was caused by such Party's failure to use, as required by this Agreement, its reasonable best efforts to consummate the Transactions.

## **ARTICLE 8 TERMINATION**

8.1 Termination of Agreement. This Agreement may be terminated and the Transactions abandoned at any time prior to the Closing:

- (a) by written agreement of Sellers and Buyer;
- (b) by either Sellers or Buyer:

(i) if there shall be any Law that makes consummation of the Transactions illegal or otherwise prohibited, or if any Order permanently restraining, prohibiting or enjoining Buyer or Sellers from consummating the Transactions is entered and such Order shall become final, provided, however, that no termination may be made by a Party under this Section 8.1(b)(i) if the issuance of such Order was caused by the material breach of any representations, warranties, covenants or agreements contained in this Agreement by such Party; or

- (ii) upon Sellers consummating an Alternative Transaction.

(c) by Buyer by giving written notice to each Seller if there has been a breach by any Seller of any representation, warranty, covenant, or agreement contained in this Agreement that would prevent the satisfaction of the conditions to the obligations of Buyer at Closing set forth in Section 7.1(a) and Section 7.1(b), and such breach has not been waived by Buyer, or, if such breach is curable, cured by such Seller prior to the earlier to occur of (A) fourteen (14) days after receipt of Buyer's notice of such breach, and (B) the Outside Date; provided, that Buyer shall not have a right of termination pursuant to this Section 8.1(c) if Sellers could, at such time, terminate this Agreement pursuant to Section 8.1(f);

(d) by Buyer if (i) Sellers consummate an Alternative Transaction;

(e) by Sellers if the Closing shall not have occurred on or before the Outside Date or by Buyer if the Closing shall not have occurred on or before August 12, 2023, provided, however that no termination may be made by a Party under this Section 8.1(e) if the failure to close on or before the Outside Date or August 12, 2023, as applicable, was caused by the material breach of any representations, warranties, covenants or agreements contained in this Agreement by such Party;

(f) by Sellers by giving written notice to Buyer if there has been a breach by the Buyer of any representation, warranty, covenant or agreement contained in this Agreement that would prevent the satisfaction of the conditions to the obligations of Sellers at Closing set forth in Section 7.2(a) and Section 7.2(b), and such breach has not been waived by Sellers, or, if such breach is curable, cured by such Buyer prior to the earlier to occur of (A) fourteen (14) days after receipt of Sellers' notice of such breach, and (B) the Outside Date; provided, that Sellers shall not have a right of termination pursuant to this Section 8.1(f) if Buyer could, at such time, terminate this Agreement pursuant to Section 8.1(c); or

(g) by Sellers if, notwithstanding the Sale Order, the governing body of any Seller determines, upon advice from outside legal counsel, that proceeding with the Transactions or failing to terminate this Agreement would violate its or such governing body's fiduciary obligations or applicable Law, including to pursue an Alternative Transaction. For the avoidance of doubt, Sellers retain the right to pursue any transaction or restructuring strategy that, in Sellers' business judgment, will maximize the value of their estates.

**8.2 Consequences of Termination.** In the event of any termination of this Agreement by either or both of Buyer and Sellers pursuant to Section 8.1, written Notice thereof shall be given by the terminating Party to the other Parties hereto, specifying the provision hereof pursuant to which such termination is made, this Agreement shall thereupon terminate and become void and of no further force and effect (other than Section 6.3 (Public Announcements), this Section 8.2 (Consequences of Termination) and Article 9 (Miscellaneous) and to the extent applicable in respect of such Sections and Article, Article 1 (Definitions)), and the Transactions shall be abandoned without further action or Liability of any of the Parties hereto, except that such termination shall not relieve any Party of any Liability for Fraud or breach of this Agreement prior to such termination; provided that, notwithstanding anything to the contrary herein, (i) the sole and exclusive remedies of Buyer for any breach of this Agreement by Sellers shall be, if applicable, to

terminate this Agreement pursuant to Section 8.1(c), and (ii) in no event shall Sellers be liable for monetary damages in connection with this Agreement and the Transactions.

## **ARTICLE 9 MISCELLANEOUS**

9.1 **Expenses.** Except as set forth in this Agreement and whether or not the Transactions are consummated, each Party hereto shall bear all costs and expenses incurred or to be incurred by such Party in connection with this Agreement and the consummation of the Transactions.

9.2 **Assignment.** Neither this Agreement nor any of the rights or obligations hereunder may be assigned by Sellers without the prior written consent of Buyer, or by Buyer without the prior written consent of Sellers; provided that Buyer may, without the consent of any other Party, assign this Agreement and its rights and obligations hereunder in whole or in part to any Affiliate of Buyer; provided further, that Buyer shall remain jointly and severally liable with such Affiliates for Buyer's and such Affiliates' obligations hereunder. Subject to the foregoing, this Agreement shall be binding upon and inure to the benefit of the Parties hereto and their respective successors and permitted assigns, including any liquidating trustee, responsible Person or similar representative for Sellers or Sellers' estate appointed in connection with the Chapter 11 Cases.

9.3 **Parties in Interest.** This Agreement shall be binding upon and inure solely to the benefit of Sellers (and their estates), Buyer and their respective successors or permitted assigns. Nothing in this Agreement, express or implied, is intended to or shall confer upon any other Person any rights, benefits or remedies of any nature whatsoever under or by reason of this Agreement except as expressly set forth herein.

9.4 **Notices.** All notices, demands, requests, consents, approvals or other communications (collectively, "Notices") required or permitted to be given hereunder or that are given with respect to this Agreement shall be in writing and shall be personally served, delivered by a nationally recognized overnight delivery service with charges prepaid, or transmitted by hand delivery, or facsimile or electronic mail, addressed as set forth below, or to such other address as such Party shall have specified most recently by written Notice. Notice shall be deemed given on the date of service or transmission if personally served or transmitted by facsimile or electronic mail with confirmation of receipt; provided that if delivered or transmitted on a day other than a Business Day or after 5:00 p.m. EDT, notice shall be deemed given on the next Business Day. Notice otherwise sent as provided herein shall be deemed given on the next Business Day following timely deposit of such Notice with an overnight delivery service:

If to any Seller:           IEH Auto Parts Holding LLC  
                                  112 Townpark Drive NW, Suite 300  
                                  Kennesaw, GA 30144  
                                  Attention:     Michael Neyrey  
                                  Email:           mneyrey@autoplusap.com

With copies to:           Jackson Walker LLP  
                                  1401 McKinney Street, Suite 1900



Houston, TX 77010  
Attention: Genevieve Graham  
Email: ggraham@jw.com

Jackson Walker LLP  
2323 Ross Ave., Suite 600  
Dallas, TX 75201  
Attention: Mario Perez Dolan  
Email: mdolan@jw.com

If to Buyer: Elliott Auto Supply Co., Inc.  
1380 Corporate Center Curve, Suite #200  
Eagan, MN 55121

Attention: Todd Heldt  
Email: t.heldt@fmpco.com

With copies to: Elliott Auto Supply Co., Inc.  
1380 Corporate Center Curve, Suite #200  
Eagan, MN 55121

Attention: Michael Flom  
Email: m.flom@fmpco.com

Rejection of or refusal to accept any Notice, or the inability to deliver any Notice because of changed address of which no Notice was given, shall be deemed to be receipt of the Notice as of the date of such rejection, refusal or inability to deliver.

9.5 **Choice of Law.** Except to the extent the mandatory provisions of the Bankruptcy Code apply, this Agreement shall be construed and interpreted, and the rights of the Parties shall be determined, in accordance with the Laws of the State of Delaware, without giving effect to any provision thereof that would require or permit the application of the substantive laws of any other jurisdiction.

9.6 **Entire Agreement; Amendments and Waivers.** This Agreement, the Sale Order, and all Transaction Documents and all certificates and instruments delivered pursuant hereto and thereto constitute the entire agreement among the Parties pertaining to the subject matter hereof and supersede all prior agreements, understandings, negotiations, and discussions, whether oral or written, of the Parties. Subject to Section 2.1(a), this Agreement may be amended, supplemented or modified, and any of the terms, covenants, representations, warranties or conditions may be waived, only by a written instrument executed by Buyer and Sellers, or in the case of a waiver, by the Party waiving compliance. No waiver of any of the provisions of this Agreement shall be deemed or shall constitute a waiver of any other provision hereof (whether or not similar), and no such waiver shall constitute a continuing waiver unless otherwise expressly provided. For the avoidance of doubt, any amendment to Exhibit A that removes Designated Profit Centers with respect to which a Seller Material Adverse Event has occurred shall not require the consent or approval of Buyer.

9.7 **Counterparts; Facsimile and Electronic Signatures.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. Counterparts to this Agreement may be executed via physical or electronic signature and delivered via facsimile, electronic mail, or other means of electronic transmission. In proving this Agreement, it shall not be necessary to produce or account for more than one such counterpart signed by the Party against whom enforcement is sought.

9.8 **Severability.** The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provisions of this Agreement. In the event that any of the provisions of this Agreement shall be held by a court or other tribunal of competent jurisdiction to be illegal, invalid or unenforceable, such provisions shall be limited or eliminated only to the minimum extent necessary so that this Agreement shall otherwise remain in full force and effect.

9.9 **Headings.** The table of contents and the headings of the Articles and Sections herein are inserted for convenience of reference only and are not intended to be a part of, or to affect the meaning or interpretation of, this Agreement.

9.10 **Exclusive Jurisdiction; Specific Performance.**

(a) Subject to Section 9.10(b), without limiting any Party's right to appeal any order of the Bankruptcy Court, (i) the Bankruptcy Court shall retain exclusive jurisdiction to enforce the terms of this Agreement and to decide any Claims or disputes which may arise or result from, or be connected with, this Agreement, any breach or default hereunder, or the Transactions, and (ii) any and all Proceedings related to the foregoing shall be filed and maintained only in the Bankruptcy Court, and the Parties hereby consent to and submit to the jurisdiction and venue of the Bankruptcy Court and shall receive Notices at such locations as indicated in Section 9.4. For the avoidance of doubt, this Section 9.10 shall not apply to any Claims that Buyer or its Affiliates may have against any third party following the Closing.

(b) Notwithstanding anything herein to the contrary, in the event the Chapter 11 Cases of Sellers are closed or dismissed, the Parties hereby agree that all Claims or disputes which may arise or result from, or be connected with, this Agreement, any breach or default hereunder, or the Transactions, shall be heard and determined exclusively in any federal court sitting in the Southern District of Texas or, if that court does not have subject matter jurisdiction, in any state court located in Texas (and, in each case, any appellate court thereof), and the Parties hereby consent to and submit to the jurisdiction and venue of such courts.

(c) Buyer acknowledges that Sellers would be damaged irreparably in the event that the terms of this Agreement are not performed by Buyer in accordance with its specific terms or otherwise breached or Buyer fails to consummate the Closing and that, in addition to any other remedy that Sellers may have under law or equity, Sellers shall be entitled to seek injunctive relief to prevent breaches of the terms of this Agreement and to seek to enforce specifically the terms and provisions hereof that are required to be performed by Buyer. Buyer further agrees that Sellers shall not be required to obtain, furnish or post any bond or similar instrument in connection with or as a condition to obtaining any remedy referred to in this Section 9.10, and irrevocably waives



any right it may have to require the obtaining, furnishing or posting of any such bond or similar instrument.

9.11 **WAIVER OF RIGHT TO TRIAL BY JURY.** SELLERS AND BUYER HEREBY WAIVE TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW ANY RIGHT THEY MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY PROCEEDING DIRECTLY OR INDIRECTLY ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY (WHETHER BASED ON CONTRACT, TORT OR ANY OTHER THEORY). FOR THE AVOIDANCE OF DOUBT, THIS SECTION 9.11 SHALL NOT APPLY TO ANY CLAIMS THAT BUYER OR ITS AFFILIATES MAY HAVE AGAINST ANY THIRD PARTY FOLLOWING THE CLOSING.

9.12 **Survival.** Each and every representation and warranty contained in this Agreement shall expire and be of no further force and effect at the Closing. Each and every covenant and agreement contained in this Agreement (other than the covenants contained in this Agreement which by their terms are to be performed (in whole or in part) by the Parties following the Closing (each, a “Post-Closing Covenant”)) shall expire and be of no further force and effect as of the Closing. Each Post-Closing Covenant shall survive the Closing until the earlier of (a) performance of such Post-Closing Covenant in accordance with this Agreement, or (b) (i) if time for performance of such Post-Closing Covenant is specified in this Agreement, sixty (60) days following the expiration of the time period for such performance, or (ii) if time for performance of such Post-Closing Covenant is not specified in this Agreement, sixty (60) days following the expiration of the applicable statute of limitations with respect to any claim for any failure to perform such Post-Closing Covenant; provided that if a written notice of any claim with respect to any Post-Closing Covenant is given prior to the expiration thereof then such Post-Closing Covenant shall survive until, but only for purposes of, the resolution of such claim by final, non-appellable judgment or settlement.

9.13 **Non-Recourse.** No past, present or future director, manager, officer, employee, incorporator, member, partner or equity holder of Buyer or Sellers shall have any Liability for any Liabilities of Buyer or Sellers, respectively, under this Agreement or for any Claim based on, in respect of, or by reason of the Transactions. This Agreement may only be enforced against, and any Claim, action (including in the Chapter 11 Case), suit, Proceeding or investigation based upon, arising out of or related to this Agreement may only be brought against, the Persons that are expressly named as parties to this Agreement.

9.14 **Disclosure Schedules.** Except as set forth in this Agreement, the inclusion of any information (including dollar amounts) in Disclosure Schedules shall not be deemed to be an admission or acknowledgment by any Party that such information is required to be listed on such section of the relevant schedule or is material to or outside the Ordinary Course of Business of any Person. The information contained in this Agreement, the exhibits hereto and the Disclosure Schedules is disclosed solely for purposes of this Agreement, and no information contained herein or therein shall be deemed to be an admission by any Party to any third party of any matter whatsoever (including any violation of any Law or breach of contract). Unless the context otherwise requires, all capitalized terms used in the Disclosure Schedules shall have the respective meanings assigned in this Agreement. The Disclosure Schedules set forth items of disclosure with

specific reference to the particular Section or subsection of this Agreement to which the information in the Disclosure Schedules relates; provided, however, that any information set forth in one Section of the Disclosure Schedules will be deemed to apply to each other section or subsection thereof to which its relevance is reasonably apparent on its face.

9.15 **Mutual Drafting**. This Agreement is the result of the joint efforts of Buyer and Sellers, and each provision hereof has been subject to the mutual consultation, negotiation and agreement of the Parties and there is to be no construction against any Party based on any presumption of that Party's involvement in the drafting thereof.

9.16 **Fiduciary Obligations**. Nothing in this Agreement, or any document related to the Transactions, will require Sellers or any of its governing bodies, directors, officers or members, in each case, in their capacity as such, to take any action, or to refrain from taking any action, to the extent inconsistent with their fiduciary obligations or applicable Law.


9.17 **No Right of Set-off**. Buyer and its respective successors and permitted assigns, hereby waives any rights of set-off, netting, offset, recoupment, or similar rights that Buyer or any of its successors and permitted assigns has or may have with respect to the payment of the Purchase Price or any other payments to be made by Buyer pursuant to this Agreement, any Transaction Documents or any other document or instrument delivered by Buyer in connection herewith.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, this Agreement has been duly executed and delivered by the duly authorized officers of Sellers and Buyer as of the date first above written.

BUYER:

ELLIOTT AUTO SUPPLY CO., INC.

By:   
Name: Walter E. Holt  
Title: EVP

SELLERS:

IEH AUTO PARTS HOLDING LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person

AP ACQUISITION COMPANY CLARK LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person

AP ACQUISITION COMPANY GORDON LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person

AP ACQUISITION COMPANY  
MASSACHUSETTS LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person


AP ACQUISITION COMPANY MISSOURI LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person


AP ACQUISITION COMPANY NEW YORK LLC

By: Mohsin Meghji  
Name: Mohsin Meghji  
Title: Authorized Person


AP ACQUISITION COMPANY NORTH  
CAROLINA LLC

By:   
Name: Mohsin Meghji  
Title: Authorized Person


AP ACQUISITION COMPANY WASHINGTON  
LLC

By:   
Name: Mohsin Meghji  
Title: Authorized Person


AUTO PLUS AUTO SALES LLC

By:   
Name: Mohsin Meghji  
Title: Authorized Person


IEH AIM LLC

By:   
Name: Mohsin Meghji  
Title: Authorized Person

IEH AUTO PARTS LLC

By:   
Name: Mohsin Meghji  
Title: Authorized Person

IEH AUTO PARTS PUERTO RICO, INC.

By:   
Name: Mohsin Meghji  
Title: Authorized Person

IEH BA LLC

By: 

Name: Mohsin Meghji

Title: Authorized Person

**EXHIBIT A**

**Acquired Asset Schedule**

<b><u>ID</u></b>	<b><u>Profit Center Name</u></b>	<b><u>State</u></b>	<b><u>Premises Address</u></b>
10058	10058	PA	6601 Kelly St. Pittsburgh, PA 15206

**EXHIBIT B**

**Bill of Sale and Assignment and Assumption Agreement**



**BILL OF SALE AND ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Bill of Sale and Assignment and Assumption Agreement (this “Agreement”) is entered into as of June [\_\_\_], 2023 (the “Effective Date”) by and between Elliott Auto Supply Co., Inc., a Minnesota corporation (“Buyer”), and IEH Auto Parts Holding LLC, a Delaware limited liability company (the “Company”), and each of the Company’s Subsidiaries listed on the signature pages hereto (together with the Company, “Sellers” and each, a “Seller”). Capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the Purchase Agreement (as defined below, including that Buyer is defined to include Buyer Assignees).

WHEREAS, Buyer and Sellers are parties to that certain Asset Purchase Agreement dated June [\_\_\_], 2023 (the “Purchase Agreement”), pursuant to which Sellers agreed to sell, assign, transfer, convey and deliver to Buyer, and Buyer has agreed to purchase, acquire and accept from Sellers, all of the right, title and interest of Seller in and to all of the Acquired Assets and, in connection therewith, Buyer has agreed to assume the Assumed Liabilities.

NOW, THEREFORE, for and in consideration of the mutual covenants contained herein and other good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the parties, intending to be legally bound, do hereby agree as follows:

1. Subject to the terms, conditions and limitations set forth in the Purchase Agreement, Sellers hereby irrevocably sell, convey, transfer, assign and deliver all of Sellers’ right, title and interest in and to the Acquired Assets, free and clear of all Liens (except for the Permitted Liens) to Buyer (and/or Buyer Assignees as shown on the attached schedules hereto prepared by Buyer), and its successors and assigns, to its and their own use and benefit forever.

2. Subject to the terms, conditions and limitations set forth in the Purchase Agreement, Buyer (and/or the specified Buyer Assignees as shown on the attached schedules hereto prepared by Buyer) hereby accepts the sale, conveyance, transfer, assignment and delivery of the rights, title and interest in and to the Acquired Assets, free and clear of all Liens (except for the Permitted Liens).

3. Subject to the terms, conditions and limitations set forth in the Purchase Agreement, Seller hereby assigns the Assumed Liabilities, to Buyer (and/or Buyer Assignees as shown on the attached schedules hereto prepared by Buyer), and Buyer (and/or Buyer Assignees as shown on the attached schedules hereto prepared by Buyer) hereby accepts such assignment and assumes and agrees to observe and perform all of the duties, obligations, terms and provisions and covenants of and to pay and discharge, as and when due, all of the Assumed Liabilities; provided that Buyer (and any Buyer Assignees) shall not assume or undertake to assume and shall have no responsibility for the Excluded Liabilities.

4. Nothing herein is intended to limit, expand or supersede in any way the terms set forth in the Purchase Agreement. Wherever the provisions in this Agreement and the Purchase Agreement conflict, the provisions of the Purchase Agreement will control.

5. This Agreement shall be binding upon and enforceable against the parties hereto and their successors and permitted assigns.

6. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. It is the express intent of the parties to be bound by the exchange of signatures on this Agreement via telecopy or electronic email through scanned signature pages in the portable document format (“PDF”).

7. This Agreement shall be governed by and construed in accordance with the laws of the State of Delaware without giving effect to the conflicts of laws principles thereof.

[SIGNATURE PAGE FOLLOWS]

**IN WITNESS WHEREOF**, the parties have caused this Agreement to be executed as of the date first above written.

**SELLERS:**

IEH AUTO PARTS HOLDING LLC

By: \_\_\_\_\_  
Name:  
Title:

AP ACQUISITION COMPANY CLARK LLC

By: \_\_\_\_\_  
Name:  
Title:

AP ACQUISITION COMPANY GORDON LLC

By: \_\_\_\_\_  
Name:  
Title:

AP ACQUISITION COMPANY MASSACHUSETTS  
LLC

By: \_\_\_\_\_  
Name:  
Title:

AP ACQUISITION COMPANY MISSOURI LLC

By: \_\_\_\_\_  
Name:  
Title:

AP ACQUISITION COMPANY NEW YORK LLC

By: \_\_\_\_\_  
Name:  
Title:

AP ACQUISITION COMPANY NORTH CAROLINA  
LLC

By: \_\_\_\_\_  
Name:  
Title:

AP ACQUISITION COMPANY WASHINGTON LLC

By: \_\_\_\_\_  
Name:  
Title:

AUTO PLUS AUTO SALES LLC

By: \_\_\_\_\_  
Name:  
Title:

IEH AIM LLC

By: \_\_\_\_\_  
Name:  
Title:

IEH AUTO PARTS LLC

By: \_\_\_\_\_  
Name:  
Title:

IEH AUTO PARTS PUERTO RICO, INC.

By: \_\_\_\_\_  
Name:  
Title:

IEH BA LLC

By: \_\_\_\_\_  
Name:  
Title:

**BUYER ( ON BEHALF OF ITSELF AND THE  
BUYER ASSIGNEES SHOWN ON THE  
SPECIFIED SCHEDULES:**

ELLIOTT AUTO SUPPLY CO., INC.

By: \_\_\_\_\_  
Name:  
Title:

*EXECUTION VERSION*

**DISCLOSURE SCHEDULES**  
**TO**  
**ASSET PURCHASE AGREEMENT**  
*BY AND AMONG*  
**ELLIOTT AUTO SUPPLY CO., INC.**  
**as Buyer,**  
**and**  
**IEH AUTO PARTS HOLDINGS LLC**  
**and**  
**ITS SUBSIDIARIES**  
  
collectively as Sellers  
  
**Dated as of June 29, 2023**

In connection with that certain Asset Purchase Agreement, dated as of the date hereof (the “*Agreement*”), by and among IEH Auto Parts Holding LLC, a Delaware limited liability company (the “*Company*”), and each of the Company’s Subsidiaries listed on the signature pages to the Agreement (together with the Company, “*Sellers*” and each, a “*Seller*”) and Elliott Auto Supply Co., Inc., a Minnesota corporation (“*Buyer*”), the Sellers hereby deliver these disclosure schedules (these “*Schedules*”). Capitalized terms used in these Schedules, which are not otherwise defined in these Schedules, shall have the respective meanings ascribed to such terms in the Agreement.

All descriptions of agreements or other documents appearing in these Schedules are summary in nature. In no event shall inclusion of any item in these Schedules constitute or be deemed to constitute an admission concerning such item or agreement that a violation, right of termination, default, liability or other obligation of any kind exists with respect to any item, nor shall it be construed as or constitute an admission, agreement or acknowledgment that such disclosure is material. In addition, matters reflected in these Schedules are not necessarily limited to matters required by the Agreement to be reflected in these Schedules. Such additional matters are set forth for informational purposes only and do not necessarily include other matters of a similar nature.

Schedule numbers or exhibit letters correspond to the schedule, exhibit letters or section numbers in the Agreement; provided, however, that disclosure under any part shall be deemed to be disclosed and incorporated into any other part of the Schedules to the extent such disclosure is

readily apparent on its face to relate to such section or part. The headings in these Schedules are for convenience of reference only and shall not affect the disclosures contained therein.

The representations and warranties of the Seller Parties in the Agreement are made, given and undertaken subject to, inclusive of and taking into account these Schedules. Nothing in these Schedules is intended to broaden the scope of any representation or warranty contained in the Agreement or to create any additional covenant or agreement.

**Section 1.1(a)**

**Excluded Assets**

None.



**Section 1.1(c)****Estimated Cure Costs**

<b>#</b>	<b><u>LOT</u></b>	<b><u>ID</u></b>	<b><u>Profit Center Name</u></b>	<b><u>Landlord Name</u></b>	<b><u>Landlord Address</u></b>	<b><u>Debtor Tenant</u></b>	<b><u>Premises Address</u></b>	<b><u>Estimated Cure Costs</u></b>
1.	Marietta	10058	10058	Icon Management I LLC	5877 Commerce Street, Suite 109 Pittsburgh, PA 15206- 3835	IEH Auto Parts LLC	6601 Kelly St. Pittsburgh, PA 15206	\$0.00

**Section 2.5(a)****Assumed Contracts and Assumed Leases****I. ASSUMED LEASES**

<b><u>ID</u></b>	<b><u>Profit Center Name</u></b>	<b><u>State</u></b>	<b><u>Landlord Name</u></b>	<b><u>Landlord Address</u></b>	<b><u>Debtor Tenant</u></b>	<b><u>Premises Address</u></b>
10058	10058	PA	Icon Management I LLC	5877 Commerce Street, Suite 109 Pittsburgh, PA 15206-3835	IEH Auto Parts LLC	6601 Kelly St. Pittsburgh, PA 15206

**Section 4.4**

**No Conflicts**

None.

**Section 4.9**

**Contracts and Leases**

**I. EXECUTORY CONTRACTS**

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
1.	AAMCO	3454 SHERIDAN DR AMHERST, NY 14226	IEH Auto Parts LLC	MARKETING AGREEMENT
2.	ALIEF ISD	12102 High Star Houston, TX 77072	IEH Auto Parts LLC	Transmissions and Vehicle Parts/Supplies
3.	ALLIED STATES (ESC REGION 19)	6611 BOEING DRIVE EL PASO, TX 79925	IEH Auto Parts LLC	23-7450 (Automotive, Bus Parts, Tires, Supplies and Related (Supplemental) - ESC Region 19 Allied States Cooperative)
4.	Allsec Technologies Limited	46B, Velachery Main Road, Velachery, Chennai, Tamil Nadu 600 042, India vaithi@allsectech.com	IEH Auto Parts LLC	Master Services Agreement
5.	ALTAMONTE SPRINGS	225 Newburyport Avenue, Altamonte Springs, FL 32701-3697	IEH Auto Parts LLC	RFQ-19-021-CE AC DELCO, MOTORCRAFT, WIX & MISC AUTO PARTS
6.	ALVIN ISD	2200 Stapp Maxwell Alvin, TX 77511	IEH Auto Parts LLC	2205 TRANSPORTATION EQUIPMENT, SUPPLIES, PARTS & SERVICES - CAT RFP
7.	Amazon Web Services, Inc.	Atten: AWS General Counsel 410 Terry Avenue North, USA Seattle, WA 98109	IEH Auto Parts LLC	Amendment No. 1 to AWS Enterprise Agreement
8.	Arctic Wolf Networks, Inc.	8939 Columbine Road, Suite 150, Eden Prairie, MC 55347	IEH Auto Parts LLC	Master Services Agreement & Applicable SOW & Jumpstart Agreements
9.	ARLINGTON ISD	1203 W. Pioneer Pkwy Arlington, Texas 76013	IEH Auto Parts LLC	ADDENDUM 1 TRANSPORTATION PARTS & SUPPLIES FOR INVENTORY & CATALOG

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
10.	ATLANTA	55 Trinity Avenue, SW, Suite 1900 Atlanta, GA 30303	IEH Auto Parts LLC	VENDOR REPAIR PARTS CONSIGNMENT FOR THE OFFICE OF FLEET SERVICES
11.	ATLANTA	55 Trinity Avenue, SW, Suite 1900 Atlanta, GA 30303	IEH Auto Parts LLC	SHOP TOOLS, COMPRESSORS, LUBRICATION EQUIPMENT PARTS AND SERVICE FOR THE DEPARTMENT OF FLEET SERVICES
12.	ATLANTA	55 Trinity Avenue, SW, Suite 1900 Atlanta, GA 30303	IEH Auto Parts LLC	OEM AND AFTERMARKET REPAIR PARTS AND SERVICES FOR PASSENGER VEHICLES. LIGHT, MEDIUM, HEAVY-DUTY TRUCKS, VANS AND SUVS
13.	Auritas	4901 International Parkway, Suite 1001 Sanford, FL 32771	IEH Auto Parts LLC	Master Services Agreement and Statements of Work, as amended or supplemented
14.	Autologue Computer Systems (SBC Solutions)	8452 Commonwealth Buena Park, CA 90621	IEH Auto Parts LLC	Master Services Agreement - Software Licensing - Point of Sale
15.	Avalara	legal@avalara.com customer.loyalty@avalara.com 255 South King St., Suite 1800 Seattle, WA 98104	IEH Auto Parts LLC	Sale Order
16.	Avertium LLC	Attn: Legal Department 1431 Centerpoint Blvd., Suite 150 Knoxville, TN 37932 legal@avertium.com	IEH Auto Parts LLC	Master Services Agreement

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
17.	Axalta Coating Systems, LLC	50 Applie Bank Boulevard, Suite 300 Glen Mills, PA 19342 Attn: Keith Bell	IEH Auto Parts Holding LLC	Trade Agreement
18.	BALTIMORE CITY	7 E Redwood Street, 10th Floor Baltimore, MD 21202	IEH Auto Parts LLC	B50006540 AFTERMARKET PARTS AND SUPPLIES FOR CARS AND LIGHT TRUCKS
19.	BALTIMORE COUNTY	400 Washington Avenue, Room 148 Towson, MD 21204-4665	IEH Auto Parts LLC	AUTOMOTIVE REPLACEMENT PARTS, ONE HOUR DELIVERY MA 00004880 (B-1705)
20.	BALTIMORE COUNTY	400 Washington Avenue, Room 148 Towson, MD 21204-4665	IEH Auto Parts LLC	BRAKES, AUTOMOTIVE, WAGNER MA 00004819 (B-1683)
21.	BALTIMORE COUNTY	400 Washington Avenue, Room 148 Towson, MD 21204-4665	IEH Auto Parts LLC	AUTOMOTIVE SUPPLIES MA 00004586 (B-1595 )
22.	BALTIMORE COUNTY	400 Washington Avenue, Room 148 Towson, MD 21204-4665	IEH Auto Parts LLC	AUTOMOTIVE REPLACEMENT PARTS MA 00003859 (B-1241)
23.	BALTIMORE COUNTY PUBLIC SCHOOLS	6901 Charles St , Building E Towson, MD 21204	IEH Auto Parts LLC	VEHICLE PARTS, MATERIALS, AND FASTENERS

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
24.	Bank of America	100 North Tryon Street Charlotte, NC 28255	IEH Auto Parts LLC	Bank of America NA Merchant Agreement
25.	BATH CSD	25 Ellas Avenue, Bath, NY 14810	IEH Auto Parts LLC	TRANSPORTATION PARTS BID
26.	Bluwave Technology Group, LLC	1719 STATE ROUTE 10, EAST PARSIPPANY, NJ 07054-4507	IEH Auto Parts LLC	Assignment and Assumption Agreement & Related Master Services Agreement
27.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks & IEH Services Agreement 2022
28.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Armored Car Rider 8862
29.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	WD 5567 Brinks Armored Car Pickup
30.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Inc II
31.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Inc II
32.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Inc II
33.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Inc II
34.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Brinks Inc II
35.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	WD 5569 Brinks Armored Car Service
36.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	Armored Car Service - Strs 5568 & 6597



	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
37.	Brinks Inc II	555 Dividend Drive, Suite 100 Coppell, TX 75019	IEH Auto Parts LLC	WD 5566 and WD 5570 Armored Car Pickup
38.	BROOKHAVEN	One Independence Hill Farmingville, NY 11738	IEH Auto Parts LLC	18071 Batteries – Auto, Truck, Marine, ETC
39.	BROOME COUNTY	60 Hawley Street, 4th Floor Binghamton, NY 13901	IEH Auto Parts LLC	RFB-2021-064 PURCHASE OF REPLACEMENT PARTS FOR AUTOS AND LIGHT TRUCK
40.	BROOME COUNTY HIGHWAY	60 Hawley Street, 4th Floor Binghamton, NY 13901	IEH Auto Parts LLC	RFB-2021-080 REPLACEMENT PARTS FOR HEAVY TRUCKS
41.	BROWARD COUNTY	1755 Meridian Avenue, 3rd Floor Miami Beach, FL 33139  2379 Broad Street Brooksville, FL 34604	IEH Auto Parts LLC	PIGGY-BACKING SOURCEWELL CONTRACT NO. 032521-PEP AFTERMARKET VEHICLE PARTS AND SUPPLIES
42.	C.H. Robinson Worldwide, Inc.	14701 Charlson Road, Suite 1200 Eden Prairie, MN 55347	IEH Auto Parts Holding LLC	Trade Agreement
43.	CALHOUN	700 W LINE ST CALHOUN, GA 30701	IEH Auto Parts LLC	ANNUAL BID FOR AUTO PARTS
44.	CAPFinancial Partners, LLC dba CAPTRUST Financial Advisors	c/o Greg Rohrbach 4208 Six Forks Road #1700 Raleigh, NC 27609 greg.rohrbach@captrust.com	IEH Auto Parts LLC	Investment Consulting Services Agreement, as amended and supplemented
45.	Cellco Partnership dba Verizon Wireless	c/o William M. Vermette 22001 Loudoun County Parkway Ashburn, VA 20147 william.vermette@verizon.com	IEH Auto Parts Holding LLC	Wireless
46.	CHESTERFIELD COUNTY	9901 Lori Road Chesterfield, VA 23832	IEH Auto Parts LLC	AUTOMOTIVE PARTS AND ACCESSORIES, AFTER MARKET
47.	Cintas	5600 West 73rd Street Chicago, IL 60638	IEH Auto Parts LLC	Service Agreement

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
48.	Citizens Bank, N.A.	Commercial Card Department One Citizens Drive Riverside, RI 02915	IEH Auto Parts LLC	Purchase Card Program
49.	Clarix International, Inc.	One Apple Park Way Cupertino, California 95014	IEH Auto Parts LLC	Filemaker Purchase Order
50.	Cobblestone System Corp.	428 S. WHITE HORSE PIKE LINDENWOLD, NJ 8021	IEH Auto Parts LLC	Contract Insight Enterprise Application Software Hosting Services Agreement (2017)
51.	Cobblestone System Corp.	428 S. WHITE HORSE PIKE LINDENWOLD, NJ 8021	IEH Auto Parts LLC	Contract Insight Enterprise Application Software Hosting Services Agreement (2022)
52.	COLLIER COUNTY	3295 Tamiami Trail East Naples, FL 34112	IEH Auto Parts LLC	OEM AND AFTERMARKET PARTS FOR FLEET
53.	COLLIER COUNTY	3295 Tamiami Trail East Naples, FL 34112	IEH Auto Parts LLC	AUTOMOTIVE & HEAVY EQUIPMENT BATTERIES
54.	COLLIER COUNTY	3295 Tamiami Trail East Naples, FL 34112	IEH Auto Parts LLC	FILTERS FOR FLEET VEHICLES & EQUIPMENT
55.	COLLIER COUNTY PUBLIC SCHOOLS	5775 Osceola Trail Naples, FL 34109	IEH Auto Parts LLC	AUTOMOTIVE AND BUS PARTS EQUIPMENT AND SUPPLIES
56.	COLUMBUS	77 North Front Street, 5th Floor Columbus, OH 43215	IEH Auto Parts LLC	RFQ016791 Fleet - Aftermarket Vehicle Parts UTC
57.	COMM OF MASS	1 ASHBURTON PLACE, RM 1017 BOSTON, MA 02108	IEH Auto Parts LLC	Automotive Parts, Paint, Refined Motor Oil, Lubricants, and other fluids
58.	Computer Design & Integration, LLC	Attn: Compliance Department 696 US Highway 46 Teterboro, NJ 06708 cdi.legal@cdillc.com	IEH Auto Parts LLC	Master Services Agreement, as amended and supplemented
59.	Conservice, LLC	750 South Gateway Drive River Heights, UT 84321	IEH Auto Parts LLC	Professional Services Agreement

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
60.	Converge Technology Solutions US, LLC	130 Technology Parkway Peachtree Corners, GA 30092	IEH Auto Parts LLC	Master Services Agreement and related Statements of Work, Amendments, and Supplements
61.	CoreTrust	155 Franklin Road, Suite 400 Brentwood, Tennessee 37027  Attn: Chief Legal Officer 155 Franklin Road, Suite 400 Brentwood, TN 37027	IEH Auto Parts LLC	Participation Agreement
62.	CorVel Enterprise Comp. Inc.	2010 Main Street, Suite 600 Irvine, CA 92614	IEH Auto Parts LLC	CorVel Enterprise Comp Services Agreement
63.	CrossCom National, Inc.	900 N. Deerfield Parkway, Buffalo Grove, Illinois 60089	IEH Auto Parts LLC	Master Services Agreement
64.	Crown Credit Company	40 S Washington Street New Bremen, OH 45869	IEH Auto Parts LLC	Master Lease Agreement - 3 Lift Trucks, Batteries, and Chargers at Lenola Road
65.	CSC Corporate Domains, Inc.	251 Little Falls Drive Wilmington, Delaware 19808	IEH Auto Parts LLC	Digital Brand Services Agreement
66.	Custom Courier Solutions, Inc.	1600 Lexington Ave, Ste 234 Rochester, NY 14606 Attn: Kate Solano	IEH Auto Parts Holding LLC	Trade Agreement
67.	CWOPA	2221 Forster Street Harrisburg, PA 17125	IEH Auto Parts LLC	AFTERMARKET PARTS
68.	Cypress Technology Group, LLC	Attn: Darren Farrish 91 West Colt Square, Suite #2 Fayetteville, AR 72703	IEH Auto Parts LLC	License and Service Agreement
69.	DALLAS	1500 MARILLA STREET, ROOM 2DS DALLAS, TX 75201	IEH Auto Parts LLC	BR1716 - SERVICE CENTER SUPPLIES & EQUIPMENT
70.	DALLAS	1500 MARILLA STREET, ROOM 2DS DALLAS, TX 75201	IEH Auto Parts LLC	AFTERMARKET AUTO PARTS

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
71.	DALLAS	1500 MARILLA STREET, ROOM 2DS DALLAS, TX 75201	IEH Auto Parts LLC	Battery – Vehicle and Heavy Equipment
72.	DALLAS	1500 MARILLA STREET, ROOM 2DS DALLAS, TX 75201	IEH Auto Parts LLC	OEM PARTS (MERITOR ONLY)
73.	DALLAS ISD	9400 NORTH CENTRAL EXPRESSWAY, SUITE 1510 DALLAS, TX 75231	IEH Auto Parts LLC	RFQ 11183 = BID #MH-206159 AUTOMOTIVE SUPPLIES & PARTS
74.	Damco Solutions Inc.	2 Research Way Princeton, NJ 08540 nehap3@damcogroup.com	IEH Auto Parts LLC	Master Services Agreement and related Statements of Work, Amendments, and Supplements
75.	De Lage Landen Financial Services, Inc.	1111 Old Eagle School Road Wayme, PA 19087	IEH Auto Parts LLC	Equipment Lease
76.	De Lage Landen Financial Services, Inc.	1111 Old Eagle School Road Wayme, PA 19087	IEH Auto Parts LLC	Equipment Lease
77.	De Lage Landen Financial Services, Inc.	1111 Old Eagle School Road Wayme, PA 19087	IEH Auto Parts LLC	Equipment Lease
78.	De Lage Landen Financial Services, Inc.	1111 Old Eagle School Road Wayme, PA 19087	IEH Auto Parts LLC	Equipment Lease
79.	De Lage Landen Financial Services, Inc.	1111 Old Eagle School Road Wayme, PA 19087	IEH Auto Parts LLC	Equipment Lease
80.	DEKALB COUNTY	1300 Commerce Drive, 2nd Floor Decatur, GA 30030	IEH Auto Parts LLC	ITB NO 21-101347 PARTS FOR VEHICLES AND OFF ROAD EQUIPMENT
81.	DEKALB COUNTY	1300 Commerce Drive, 2nd Floor Decatur, GA 30030	IEH Auto Parts LLC	ITB NO 22-101494 FILTERS
82.	DELAWARE	100 Enterprise Place, Suite 4 Dover, DE 19904	IEH Auto Parts LLC	Auto Parts & Batteries
83.	Deltek, Inc.	2291 Wood Oak Drive Herndon, VA 20171 contractsgroup@deltek.com	IEH Auto Parts LLC	Subscription Services Agreement & Order Form
84.	DFW	3122 East 30th St. (Carbon Rd.) DFW Airport, TX 75261	IEH Auto Parts LLC	Supply of Automotive Fluids

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
85.	Diligent Delivery Systems	9200 Derrington Road, Ste. 100 Houston, Texas 77064 Attn: Alan R. Gerald	IEH Auto Parts Holding LLC	Trade Agreement
86.	Domo, Inc.	772 E. Utah Valley Drive American Fork, UT 84003	IEH Auto Parts LLC	Master Services Agreement and related Statements of Work, Amendments, and Supplements
87.	DUTCHESS COUNTY DPW	378 Violet Avenue, Suite 2 Poughkeepsie, NY 12601	IEH Auto Parts LLC	Air Brake Components & Assoc Parts for DC Department of Public Works
88.	DUTCHESS COUNTY PUBLIC TRANSIT	Public Transit Division, 14 Commerce Street Poughkeepsie, NY 12603	IEH Auto Parts LLC	REPLACEMENT PARTS FOR DUTCHESS COUNTY PUBLIC TRANSIT HEAVY-DUTY VEHICLES
89.	DUTCHESS COUNTY PUBLIC TRANSIT	Public Transit Division, 14 Commerce Street Poughkeepsie, NY 12603	IEH Auto Parts LLC	Air Brake Parts and Components for DCPT
90.	EASTERN SUFFOLK BOCES	201 Sunrise Highway, Purchasing Office Patchogue, NY 11772	IEH Auto Parts LLC	AUTOMOTIVE AND AUTO BODY SUPPLIES
91.	EL PASO ISD	4900 Woodrow Bean Dr El Paso, TX 79924	IEH Auto Parts LLC	AUTOMOTIVE PARTS, EQUIPMENT AND SUPPLIES CATALOG DISCOUNT
92.	EL PASO WATER	6611 BOEING DRIVE EL PASO, TX 79925	IEH Auto Parts LLC	TAG ONTO ALLIED STATES/REG 19 CONTRACT #23-7450 (Automotive, Bus Parts, Tires, Supplies and Related (Supplemental) - ESC Region 19 Allied States Cooperative)
93.	Element Fleet Corporation	Element Fleet Corporation Attn: Matthew Farley, Esq.  <i>With a copy to:</i> Saul Ewing LLP 1201 Market Street, 23rd Floor	IEH Auto Parts Holding LLC	Trade Agreement

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		Wilmington, DE 19801 Attn: John D. Demmy (John.Demmy@saul.com)		
94.	Element Fleet Corporation	940 Ridgebrook Road Sparks, MD 21152-9390	IEH Auto Parts LLC	Motor Vehicle Fleet Open-End Lease Agreement
95.	Element Fleet Corporation	940 Ridgebrook Road Sparks, MD 21152-9390	IEH Auto Parts LLC	Master Services Agreement
96.	Ensono, Inc.	Attn: Chief Legal Officer 3333 Finley Road Downers Grove, IL 60515	IEH Auto Parts LLC	Master Services Agreement and related Statements of Work, Amendments, and Supplements
97.	Ensono, Inc.	Attn: Chief Legal Officer 3333 Finley Road Downers Grove, IL 60515	IEH Auto Parts LLC	Migration and Cloud Services Master Services Agreement, Related Statements of Work, Amendments, and Supplements
98.	Environmental Management Inc.	Attn: Accounts Receivable Department PO Box 700 Guthrie, OK 73044	IEH Auto Parts Holding LLC	Trade Agreement
99.	Environmental Management, Inc.	Attn: Accounts Receivable Department PO Box 700 Guthrie, OK 73044	IEH Auto Parts Holding LLC	Trade Agreement
100.	Environmental Management, Inc.	P.O. Box 700 Guthrie, OK 73044	IEH Auto Parts LLC	Emergency Response Service Agreement
101.	Epicor Software	804 LAS CIMAS PARKWAY AUSTIN, TX 78746	IEH Auto Parts LLC	Data Authorization and License Agreement
102.	Epicor Software	804 LAS CIMAS PARKWAY AUSTIN, TX 78746	IEH Auto Parts LLC	Vista Data Warehouse and Hosting Services Supplement
103.	EQUALIS - REGION 10 ESC	400 E SPRING VALLEY RD RICHARDSON, TX 75081	IEH Auto Parts LLC	AUTOMOTIVE AND TRUCK REPLACEMENT PARTS
104.	Equinix	One Lagoon Drive, 4th Floor Redwood City, CA 94065	IEH Auto Parts LLC	Master Country Agreement and related CPOs and Amendments and Supplements
105.	ERIE 1 BOCES	355 Harlem Rd, Building C West Seneca, NY 14224	IEH Auto Parts LLC	I23 - ABRASIVES

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106.	ERIE 1 BOCES	355 Harlem Rd, Building C West Seneca, NY 14224	IEH Auto Parts LLC	I23 - COLLISION
107.	ERIE 1 BOCES	355 Harlem Rd, Building C West Seneca, NY 14224	IEH Auto Parts LLC	I23 - TOOLS
108.	ERP Maestro Inc.	1655 N Commerce Parkway, Suite 304 Weston, FL 33326	IEH Auto Parts LLC	Subscription Services Agreement & Order Form
109.	FAIRFAX COUNTY	12000 Government Center Parkway, Suite 427 Fairfax, VA 22035-0013	IEH Auto Parts LLC	AUTOMOTIVE BATTERIES (IFB 2000002591)
110.	FAUQUIER COUNTY	320 Hospital Drive, Suite 23 Warrenton, VA 20186	IEH Auto Parts LLC	AFTERMARKET AUTOMOTIVE PARTS
111.	FedEx Corporate Services, Inc., as agent for Federal Express Corporation and FedEx Ground Package System, Inc.	Attn: Juan Burgos (juan.burgos@fedex.com) 1525 Morrison Parkway Alpharetta, GA 30004	IEH Auto Parts Holding LLC	Trade Agreement
112.	Fine Tune Expense Management, LLC	1811 W. North Avenue Chicago, IL 60622	IEH Auto Parts LLC	Amended and Restated Master Services Agreement
113.	First American Commercial Bancorp, Inc. d/b/a First American Equipment Finance	211 High Point Drive Victor, NY 14564 darryl.walczak@faef.com  First American Equipment Finance c/o Paul A. De Genaro 350 Bedford Street, Suite 201 Stamford, Connecticut 06901 pdegenaro@benantilaw.com	IEH Auto Parts LLC	Master Lease Agreement No. 2016538
114.	FLAGLER COUNTY BOCC	1769 E Moody Blvd, Building 2 Bunnell, FL 32110	IEH Auto Parts LLC	AUTOMOTIVE PARTS AND SUPPLIES
115.	FRANKLIN COUNTY SHERIFF'S	160 Elm Street, Greenfield, MA 01301-2211	IEH Auto Parts LLC	VEH114 AUTOMOTIVE PARTS

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116.	FREDERICK COUNTY	12 East Church Street, Winchester Hall, 2nd Floor Frederick, MD 21701	IEH Auto Parts LLC	Automotive Parts and Services
117.	GainSystems, Inc.	1200 N. Ashland Avenue, Suite 300 Chicago, IL 60622	IEH Auto Parts LLC	Gains Subscription Agreement
118.	GALVESTON	823 Rosenberg Galveston, TX 77550	IEH Auto Parts LLC	18-010 FLEET FACILITY AUTOMOTIVE BATTERY
119.	GALVESTON	823 Rosenberg Galveston, TX 77550	IEH Auto Parts LLC	21-002 FLEET FACILITY AUTO PARTS
120.	GALVESTON / ISLAND TRANSIT	3115 Market St Galveston, TX 77553	IEH Auto Parts LLC	23-05 AUTOMOTIVE PARTS
121.	Gcommerce, Inc.	215 10th Street, Suite 1220 Des Moines, IA 50309	IEH Auto Parts LLC	Connection Services Agreement
122.	GEM Logistics, Inc.	7800 Falls of Neuse Rd, #97222 Raleigh, NC 27624 Attn: Jana Ewing	IEH Auto Parts Holding LLC	Trade Agreement
123.	Genpact International Inc.	42 Old Ridgebury Road, First Floor Danbury, CT 06810	IEH Auto Parts LLC	Master Services Agreement & Statement of Work, Amendments and Supplements
124.	Geodis Logistics LLC	7101 Executive Center Drive, Suite 333 Brentwood, TN 37027	IEH Auto Parts LLC	Engagement Letter
125.	Geodis Logistics LLC	7101 Executive Center Drive Brentwood, TN 37027	IEH Auto Parts Holding LLC	Trade Agreement
126.	GoalLine Solutions	3430 South Service Road, Suite 230 Burlington, ON L7N 3T9 CANADA Mbrennan@goallinesolutions.com	IEH Auto Parts LLC	License and Concierge Service
127.	Granite Telecommunications, LLC	100 Newport Avenue Extension Quincy, MA 02171	IEH Auto Parts LLC	Amendment No. 3 to Telecommunications Services Agreement
128.	Grant Thornton Llp	33954 TREASURY CENTER CHICAGO, IL 60694-3900	IEH Auto Parts LLC	Engagement Letter



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129.	Gray & Sons	Gray & Sons Attn: Legal Department 735 Broad Street Beverly, NJ 08010	IEH Auto Parts Holding LLC	Trade Agreement
130.	HARRIS COUNTY	1001 Preston Street Houston, TX 77002	IEH Auto Parts LLC	BATTERIES FOR AUTOMOBILES, TRUCKS, COMMERCIAL, MARINE, LAWN EQUIPMENT, AND RELATED ITEMS FOR HARRIS COUNTY
131.	HARRIS COUNTY	1111 Fannin Street, 12th Floor Houston, TX 77002	IEH Auto Parts LLC	SUPPLEMENTAL AFTERMARKET AUTOMOTIVE PARTS AND RELATED ITEMS
132.	HENRICO COUNTY	8600 Staples Mill Road Henrico, VA 23273	IEH Auto Parts LLC	AUTOMOTIVE ELECTRICAL PARTS, NEW
133.	HOUSTON	611 Walker Houston, TX 77002	IEH Auto Parts LLC	AUTOMOTIVE, LIGHT, MEDIUM AND HEAVY-DUTY AFTERMARKET REPLACEMENT PARTS, GROUPS 1 THRU 20
134.	HOUSTON	900 BAGBY ST, CITY HALL ANNEX, PUBLIC ENTRANCE HOUSTON, TX 77002	IEH Auto Parts LLC	Automotive, Ford Motor Car/Light/Medium/Heavy Truck Replacement Parts & Repair Services
135.	HOWARD COUNTY	6751 Columbia Gateway Dr, 226 Columbia, MD 21046	IEH Auto Parts LLC	2018-61 AFTERMARKET VEHICLE PARTS & SUPPLIES
136.	Hunkes Transfer, INC	P.O. Box 229 Wadena, MN 56482 Attn: Kathy Kneisl	IEH Auto Parts Holding LLC	Trade Agreement
137.	Huntington National Bank	c/o Hannah Kassim FRG 11100 Waysata Blvd., Suite 700 Minnetonka, MN 55305 hannah.kassim@huntington.com	IEH Auto Parts LLC	Equipment Lease Account-300

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
138.	Huntington National Bank	c/o Hannah Kassim FRG 11100 Waysata Blvd., Suite 700 Minnetonka, MN 55305 hannah.kassim@huntington.com	IEH Auto Parts LLC	Equipment Lease Account-301
139.	Huntington National Bank	c/o Hannah Kassim FRG 11100 Waysata Blvd., Suite 700 Minnetonka, MN 55305 hannah.kassim@huntington.com	IEH Auto Parts LLC	Equipment Lease Account-302
140.	Huntington National Bank	c/o Hannah Kassim FRG 11100 Waysata Blvd., Suite 700 Minnetonka, MN 55305 hannah.kassim@huntington.com	IEH Auto Parts LLC	Equipment Lease Account-303
141.	Huntington National Bank	c/o Hannah Kassim FRG 11100 Waysata Blvd., Suite 700 Minnetonka, MN 55305 hannah.kassim@huntington.com	IEH Auto Parts LLC	Equipment Lease Account-304
142.	Insight Global, LLC	Attn: Legal Department 1224 Hammond Drive, Suite 1500 Atlanta, GA 30346	IEH Auto Parts LLC	Service Agreement for Temporary Employment Agency
143.	Integrated Imaging, LLC	419 Salem Roanoke, VA 24016	IEH Auto Parts LLC	Service Agreement and Statements of Work and Related Amendments and Supplements
144.	InterTrade Systems, Inc.	3224 Jean Beraud Avenue, Suite 270 Laval, Quebec H7T 2S4, Canada	IEH Auto Parts LLC	Application License and Consulting Services Agreement, As Amended and Supplemented
145.	IPG (INSTALLED PARTS GROUP)	38 E FIELDSTONE VILLAGE DRIVE ROCK SPRINGS, GA 30739	IEH Auto Parts LLC	APPROVED REGIONAL ACCOUNT AGREEMENT
146.	IRVING	835 W Irving Blvd Irving, TX 75060	IEH Auto Parts LLC	Aftermarket Automotive Parts
147.	IRVINGTON	85 Main Street, Irvington, NY 10533	IEH Auto Parts LLC	AUTO PARTS
148.	Kpmg Llp	345 Park Avenue New York, NY 10154-0102	IEH Auto Parts LLC	Engagement Letter

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149.	L&D Automotive	1148 Rowley Ave Cleveland, OH 44109	IEH Auto Parts Holding LLC	Trade Agreement
150.	Lanter Delivery Systems Inc.	Attn: Chris Baer 1600 Wayne Lanter Ave. Madison, IL 62060	IEH Auto Parts LLC	Transportation Services Agreement, as Amended
151.	LEE COUNTY BOCC	1500 Monroe St, 4th Floor Fort Myers, FL 33902	IEH Auto Parts LLC	Automotive & Equipment Batteries
152.	LEE COUNTY SCHOOLS	2855 Colonial Blvd. Fort Myers, FL 33966	IEH Auto Parts LLC	Vehicle Parts and Services
153.	Lexmark International, Inc.	Attn: Vice President and General Manager 740 West New Circle Rd. Lexington, KY 40550	IEH Auto Parts LLC	Master Services Agreement & Statement of Work, Amendments and Supplements
154.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Life Insurance Policy (FLI0980028) effective 1/1/2022
155.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Statutory Short Term Disability (NYD 0075455), effective 1/1/2017
156.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Basic and Voluntary Accidental Death and Dismemberment (OK 0980503), effective 1/1/2022
157.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Statutory Short Term Disability New Jersey (SDJ 0960658), effective 1/1/2017
158.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Agreement for Administrative Services Only Short Term Disability (SHD 0985369) effective 1/1/2017
159.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Short Term Disability (VDT 0980158) effective 1/1/2017
160.	Life Insurance Company of North America	1601 Chestnut Street Philadelphia, PA 19192	IEH Auto Parts LLC	Long Term Disability (VDT 0980159) effective 1/1/2017

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161.	Loomis Armored US, LLC	2500 CityWest Blvd. Ste. 2300 Houston, TX 77042	IEH Auto Parts LLC	MSA, Loomis Armored 2013
162.	Loomis Fargo And Company	2500 CityWest Blvd. Ste. 2300 Houston, TX 77042	IEH Auto Parts LLC	Loomis Fargo And Company
163.	LP Software, Inc.	Appriss Retail Attn: President 6430 Oak Canyon, Suite 250 Irvine, CA 92618  Attn: General Counsel 9901 Linn Station Road Louisville, KY 40223	IEH Auto Parts LLC	Master License and Services Agreement
164.	MAHWAH	475 Corporate Drive Mahwah, NJ 7430	IEH Auto Parts LLC	DPW Automotive Materials & Supplies
165.	Manhattan Associates	2300 Windy Ridge Parkway, Tenth Floor Atlanta, GA 30339 erivers@manh.com	IEH Auto Parts LLC	Software License and Service Agreement
166.	MARGATE	5790 Margate Boulevard Margate, FL 33063	IEH Auto Parts LLC	2021-001 AFTERMARKET VEHICLE PARTS
167.	Marsh & McLennan Companies	463 Mountain View Drive, Suite 301 Colchester, VT 05446	IEH Auto Parts LLC	Engagement Letter
168.	Marsh Management Services	463 Mountain View Drive, Suite 301 Colchester, VT 05446	IEH Auto Parts LLC	Engagement Letter
169.	MARYLAND	301 W. Preston Street, Room 1309 Baltimore, MD, 21201	IEH Auto Parts LLC	ICPA Contract for After Market Vehicle Parts & Supplies based off Sourcewell 032521-PEP
170.	MASSACHUSETTS PORT AUTHORITY ("MASSPORT")	One Harborside Drive, Suite 200S East Boston, MA 02128-2909	IEH Auto Parts LLC	PURCHASE OF AUTO PARTS AND SUPPLIES, AUTHORITY- WIDE
171.	Megaport (USA) Inc.	351 California Street Suite 800 San Francisco, CA 94104	IEH Auto Parts LLC	Global Services Agreement

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172.	MEINEKE DEALERS PURCHASING COOPERATIVE INC	13121 AVENDA GRANADA POWAY, CA 92064	IEH Auto Parts LLC	SUPPLIER PRODUCT AND SERVICE AGREEMENT
173.	Mercury Tech Partners, LLC	217 1st Avenue South Conover, NC 28613	IEH Auto Parts LLC	Master Services Agreement and Statements of Work and Amendments and Supplements
174.	MIAMI BEACH	1755 Meridian Avenue, 3rd Floor Miami Beach, FL 33139	IEH Auto Parts LLC	PIGGY-BACKING SOURCEWELL CONTRACT NO. 032521-PEP AFTERMARKET VEHICLE PARTS AND SUPPLIES
175.	Miracle Software Systems	45625 Grand River Avenue Novi, MI 48374 dmoon@autoplusap.com	IEH Auto Parts LLC	Master Services Agreement and Statements of Work and Amendments and Supplements
176.	Morgan Franklin Consulting	MorganFranklin Consultin, LLC 7900 Tysons One Place, Suite 300 McLean, VA 22102	IEH Auto Parts LLC	Service Agreement for Temporary Employment Agency and Related Work Orders, Amendments, and Supplements
177.	Motus Operations, LLC	Two Financial Center 60 South Street Boston, MA 02111	IEH Auto Parts LLC	Client Master Services agreement and Related Order Forms, Amendments, and Supplements
178.	N&M Transfer Company, Inc.	630 Muttart Road Neenah, WI 54956	IEH Auto Parts Holding LLC	Trade Agreement
179.	Nale Logistics & Expedite	175 Running Brook Lane Oakland, TN 38060 Attn: Blake Nale	IEH Auto Parts Holding LLC	Trade Agreement
180.	NAPLES	3295 Tamiami Trail East Naples, FL 34112	IEH Auto Parts LLC	ATTACHMENT TO OEM AND AFTERMARKET PARTS FOR FLEET
181.	NATIONAL GRID	40 Sylvan Rd Waltham, MA 02451	IEH Auto Parts LLC	Supply Agreement, Amendment #3

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
182.	Neumonics	4509 Hidden Hollow Hamburg, NY 14075	IEH Auto Parts LLC	Technology Support Sales Services
183.	NEWARK	47-63 GREEN STREET, 1ST LEVEL NEWARK, NJ 07102	IEH Auto Parts LLC	SENT NOTE TO RESCIND BID 4/6/23
184.	NinjaOne, LLC	26750 US Highway 19 North, Suite 510 Clearwater, FL 33761	IEH Auto Parts LLC	NinjaOne End User License Agreement
185.	NJ STATE	33 WEST STATE ST., P.O. BOX 230 TRENTON, NJ 08625-0230	IEH Auto Parts LLC	Non-OEM Automotive Parts & Accessories for Light Duty Vehicles
186.	NJ STATE	33 WEST STATE ST., P.O. BOX 230 TRENTON, NJ 08625-0230	IEH Auto Parts LLC	Automotive Lubricants: Motor Oils
187.	NORTH TEXAS TOLLWAY AUTHORITY (NTTA)	5900 West Plano Parkway, Suite 100 Plano, TX 75093	IEH Auto Parts LLC	AFTERMARKET LIGHT DUTY AUTO PARTS
188.	NY STATE	Corning Tower Building - 38th Floor, Empire State Plaza Albany, New York 12242	IEH Auto Parts LLC	VEHICLE AND EQUIPMENT PARTS AND RELATED PRODUCT (STATEWIDE)
189.	NYC SANITATION	44 Beaver Street, Room 201 New York, NY 10004	IEH Auto Parts LLC	RFB-827-20222003995-1 MOOG- MONROE SUSPENSION PARTS
190.	NYC SANITATION	44 Beaver Street, Room 201 New York, NY 10004	IEH Auto Parts LLC	20225023191 MICRO- PURCHASE FOR WIX FILTERS
191.	NYC SANITATION	44 Beaver Street, Room 201 New York, NY 10004	IEH Auto Parts LLC	DSNY INVITATION TO BID- STANDARD ENGINE REPLACEMENT PARTS
192.	OCEAN COUNTY	101 Hooper Avenue Toms River, NJ 8753	IEH Auto Parts LLC	PARTS AND ACCESSORIES FOR VEHICLES UNDER 15,000 GVWR
193.	OCM BOCES	110 Elwood Davis Rd Liverpool, NY 13088	IEH Auto Parts LLC	AUTOMOTIVE COLLISION PARTS & SUPPLIES
194.	OCM BOCES	110 Elwood Davis Rd Liverpool, NY 13088	IEH Auto Parts LLC	AUTOMOTIVE TECHNOLOGY PARTS & SUPPLIES

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
195.	Old World Industries, LLC	3100 Sanders Rd, Suite 400 Northbrook, IL 60062 Attn: Jennifer Murray	IEH Auto Parts Holding LLC	Trade Agreement
196.	ORANGE COUNTY	PO Box 218, 255 Main Street Goshen, New York 10924	IEH Auto Parts LLC	AFTERMARKET AUTOMOTIVE AND TRUCK REPLACEMENT PARTS
197.	ORANGE COUNTY SHERIFF'S OFFICE	2200 West Colonial Drive, Orlando, FL 32804	IEH Auto Parts LLC	STANDARD AGREEMENT
198.	ORANGE COUNTY SHERIFF'S OFFICE	2200 West Colonial Drive, Orlando, FL 32804	IEH Auto Parts LLC	FLEET PARTS AND EQUIPMENT
199.	OSCEOLA COUNTY SB	817 Bill Beck Blvd. Kissimmee, FL 34744	IEH Auto Parts LLC	Bus and Heavy-Duty Truck Parts Catalog Discount
200.	PAE TECHNOLOGIES	1320 North Courthouse Road., Suite 700 Arlington, VA 22201	IEH Auto Parts LLC	Prime Contract Number 80JSC021DA015 Program Name FACILITIES CONTRACT
201.	Partnersource	5080 Spectrum Drive Suite 1020W Addison, TX 75001	IEH Auto Parts LLC	Engagement Letter
202.	PEARLAND	3519 Liberty Drive Pearland, TX 77581	IEH Auto Parts LLC	SUPPLY CONTRACT NO. C1222-69 Repair and Replacement Auto Parts - Sourcewell Piggyback
203.	PEARLAND ISD	1928 N Main St, Pearland, TX 77588	IEH Auto Parts LLC	19-0509-06 MAINTENANCE AND CUSTODIAL SUPPLIES & SERVICES
204.	PEP BOYS	One Presidential Blvd., Suite 400 Bala Cynwyd, PA 19004	IEH Auto Parts LLC	SUPPLY AGREEMENT
205.	PF Capital Partners LLC dba Print Choices	500 Lake Havasu Ave. N Suite D-104 Lake Havasu City, AZ 86403	IEH Auto Parts LLC	Advance Exchange Services Agreement and Related Statements of Work, Amendments and Supplements

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
206.	PGW	800 West Montgomery Avenue Philadelphia, PA 19122-2898	IEH Auto Parts LLC	RFQ # 34934, 34935, & 34936 CONTRACT PURCHASE ORDER TO SUPPLY STOCK & NON-STOCK AUTOMOBILE PARTS & PAINTS ORDERED ON AN "AS NEEDED BASIS"
207.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	PRIMARY B1801997 MEDIUM & HEAVY DUTY TRUCK REPLACEMENT PARTS
208.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	SECONDARY B1801997 MEDIUM & HEAVY DUTY TRUCK REPLACEMENT PARTS
209.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	B1902711 AFTERMARKET AUTO, LT TRUCK, MEDIUM TRUCK AND HEAVY TRUCK PARTS OUTRIGHT PURCHASE
210.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	B2006943 SHOP SUPPLIES
211.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	B2212506 SNOW CHAINS AND ACCESSORIES
212.	PHILADELPHIA	1401 J. F. Kennedy Blvd. Philadelphia, PA 19102	IEH Auto Parts LLC	B2213620 Replacement Parts for Implements Machines Power Units Superstructures Engine
213.	PHILADELPHIA HOUSING AUTHORITY ("PHA")	2013 Ridge Avenue Philadelphia, PA, 19121	IEH Auto Parts LLC	PIGGYBACKING 195112
214.	PLANO	1520 K Avenue Plano, TX 75074	IEH Auto Parts LLC	Batteries: Auto, Truck, Marine
215.	PLANO ISD	6600 Alma Drive Plano, TX 75023	IEH Auto Parts LLC	Addendum 1 (Transportation Shop Facility/Vehicle/Bus Service and Supplies)
216.	Poppulo, Inc.	77 Fourth Avenue, 6th Floor Waltham, MA 02451	IEH Auto Parts LLC	Master Services Agreement



	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
217.	PORT AUTHORITY OF NY & NJ	777 Jersey Ave Jersey City, NJ 7310	IEH Auto Parts LLC	RFQ #600000809 Automotive Aftermarket Parts
218.	PORT OF HOUSTON AUTHORITY (POHA)	12703 PORT RD. SEABROOK, TX 77586	IEH Auto Parts LLC	PURCHASE OF AUTO PARTS FOR BCT, BPT AND TBT (Bid #00002327)
219.	Portland Air Freight, Inc.	PO Box 730 Scarborough, ME 04070 Attn: Alan Reed	IEH Auto Parts Holding LLC	Trade Agreement
220.	Presidio Networked Solutions, LLC	1 Penn Plaza, Suite 2832 New York, New York 10119	IEH Auto Parts LLC	Master Services Agreement and Related Statements of Work
221.	Property Works	708 CHURCH STREET DECATUR, GA 30030	IEH Auto Parts LLC	Systems and Services Agreement
222.	Protiviti Inc.	Attn: David Brand Managing Director 3343 Peachtree Road NE, Suite 600 Atlanta, GA 30326  Attn: Legal Department 555 Market Street, Suite 1800 San Francisco, CA 94105	IEH Auto Parts LLC	Standard Master Agreement and Related Statements of Work, Amendments and Supplements
223.	PSEG	80 Park Plaza Newark, NJ 07102	IEH Auto Parts LLC	Consignment Agreement
224.	Rackspace US, Inc.	Attn: General Counsel One Fanatical Place, City of Windcrest San Antonio, Texas 78218 legalnotice@rackspace.com	IEH Auto Parts LLC	Master Services Agreement & Service Orders
225.	ROANOKE COUNTY	5204 Bernard Drive Roanoke, VA 24018	IEH Auto Parts LLC	AUTOMOTIVE PARTS

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
226.	ROCHESTER CITY SD	131 West Broad Street Rochester, New York 14614	IEH Auto Parts LLC	AUTO, TRUCK AND BUS PARTS
227.	ROCKLAND COUNTY	50 Sanatorium Rd, Building A Pomona, NY 10970	IEH Auto Parts LLC	RFB-RC-2021-023 Automotive Replacement Parts for Medium and Heavy-Duty Trucks
228.	S2S Communications, Inc.	3000 ATRIUM WAY MOUNT LAUREL, NJ 8054	IEH Auto Parts LLC	Managed Services Agreement
229.	SailPoint Technologies, Inc.	11120 Four Points Drive, Suite 100 Austin, TX 78726	IEH Auto Parts LLC	Software as a Service Agreement (Sailpoint Maestro)
230.	SANFORD	93 Lansing Pl # 2 Rensselaer, NY 12144-2202	IEH Auto Parts LLC	AUTOMOTIVE EQUIPMENT PARTS
231.	Sap America Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Software License and Support Agreement and Related Order Forms
232.	Sap America Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	SAP Hana Enterprise Cloud Services
233.	Sap America Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Order Form for SAP Cloud Services
234.	Sap America Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Sap America - Change Order for SAP Migration project to extend Post Go-Live Support until February 28, 2022
235.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	SAP HEC - Replace MPLS with Cloud Peering
236.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	SAP EMS Cloud Services CR
237.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Hybris Systems Training

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
238.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	New Server for hybris project
239.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Continuation of SAP Expert Services, April/May
240.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	Expert Service extension -- \$0
241.	Sap America, Inc	3999 West Chester Pike Newtown Square, PA 19073	IEH Auto Parts LLC	SAP extension of QA2 for Hybris
242.	SARASOTA COUNTY SB	101 Old Venice Road Osprey, FL 34229	IEH Auto Parts LLC	18-0124 Automotive & Light Truck Repair Parts
243.	SEMINOLE COUNTY	1101 East First Street Sanford, FL 32771	IEH Auto Parts LLC	Term Contract for the Purchase of Automotive Parts & Supplies
244.	SEMINOLE COUNTY PUBLIC SCHOOLS	400 E. LAKE MARY BOULEVARD SANFORD, FL 32773-7127	IEH Auto Parts LLC	SCHOOL BUS & WHITE FLEET PARTS, ACCESSORIES AND REPAIRS
245.	SEMINOLE COUNTY PUBLIC SCHOOLS	400 E. LAKE MARY BOULEVARD SANFORD, FL 32773-7127	IEH Auto Parts LLC	Maintenance Repair and Operation Supplies
246.	SEMINOLE COUNTY SHERIFF'S OFFICE	100 Eslinger Way Sanford, FL 32773	IEH Auto Parts LLC	VEHICLE MAINTENANCE SUPPLIES
247.	Shandong Gold Phoenix Co, Ltd.	999 Fule Road Leling City, Shandong Province, China 253600	IEH Auto Part Holding LLC	Trade Agreement
248.	SimpleLegal, Inc	1360 POST OAK BLVD, SUITE 2200 HOUSTON, TX 77056	IEH Auto Parts LLC	Master Services Agreement (MSA)
249.	Smartsheet, Inc.	Attn: Legal 10500 NE 8th Street Suite 1300 Bellevue, WA 98004 legal @smatrsheet.com	IEH Auto Parts LLC	Subscription Agreement

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
250.	SOCORRO ISD	12440 Rojas El Paso, TX 79928	IEH Auto Parts LLC	Automotive Parts
251.	SOCORRO ISD	12440 Rojas El Paso, TX 79928	IEH Auto Parts LLC	Filters and Accessories
252.	Soliant Consulting	14 N. Peoria Street, Suite 2H Chicago, IL 60607	IEH Auto Parts LLC	Statement of Work
253.	SOLID WASTE AUTH OF PALM BEACH COUNTY ( SWA )	7501 North Jog Road West Palm Beach, FL 33412	IEH Auto Parts LLC	FURNISH AND DELIVERY OF AFTERMARKET AUTOMOTIVE PARTS AND SUPPLIES
254.	SolTech Inc.	950 East Paces Ferry Road NE Suite 2400 Atlanta, GA 30326	IEH Auto Parts LLC	Master Services Agreement
255.	Sophos Limited	The Pentagon, Abingdon Science Park Abingdon, OX14 3YP United Kingdom	IEH Auto Parts LLC	License Agreement
256.	SOURCEWELL	202 12th Street NE, PO BOX 219 Staples, MN 56479	IEH Auto Parts LLC	AFTERMARKET VEHICLE PARTS AND SUPPLIES
257.	SOUTHWEST FLORIDA WATER MGMT DISTRICT	2379 Broad Street Brooksville, FL 34604	IEH Auto Parts LLC	PIGGY-BACKING SOURCEWELL CONTRACT NO. 032521-PEP AFTERMARKET VEHICLE PARTS AND SUPPLIES
258.	Spectra Integration	207 Pickens Street Columbia, SC 29205	IEH Auto Parts Holding LLC	Trade Agreement
259.	ST PETERSBURG	One 4th St. N, 5th Floor St. Petersburg, FL 33701	IEH Auto Parts LLC	RFP 7522 AUTOMOTIVE PARTS
260.	Strategic Systems & Technology Corporation	3325 Paddocks Parkway, Suite 250 Suwanee, GA 30025	IEH Auto Parts Holding LLC	Software License Agreement & All Subscription Renewals

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
261.	Suehr Cargo Services, Inc.	4214 Campbell's Run Road Pittsburgh, PA 15205	IEH Auto Parts LLC	Transportation Services Agreement, as Amended
262.	SUFFOLK	442 Washington Street, Room 1086 Suffolk, VA 23434	IEH Auto Parts LLC	AUTOMOTIVE AND EQUIPMENT REPLACEMENT PARTS
263.	Synchrony Bank	170 West Election Drive, Suite 125 Draper, Utah 84020	IEH Auto Parts LLC	Confidential Retailer Program Agreement
264.	TARRANT COUNTY	100 E Weatherford St, Fort Worth, TX 76196	IEH Auto Parts LLC	ANNUAL CONTRACT FOR AUTOMOTIVE AND LIGHT TRUCK PARTS AND SUPPLIES
265.	Taylor Communications, Inc.	PO Box 91047 Chicago, IL 606093  With copy to: 1725 Roe Crest Drive North Mankato, MN 56003 Attn: Legal Department	IEH Auto Parts Holding LLC	Trade Agreement
266.	TEXAS CITY ISD	1700 Ninth Ave N Texas City, TX 77590	IEH Auto Parts LLC	Motor Vehicle Supplies and Parts
267.	TEXAS HHS (N. TX STATE HOSP-WICHITA FALLS)	3401 N University Ave Lubbock, TX 79415	IEH Auto Parts LLC	REQ #HHSTX-3-0000195660 AUTOMOTIVE AND TRAILER EQUIPMENT AND PARTS
268.	Transworld Accurate Brake LTD	600 Territorial Dr Unit D Bolingbrook, IL 60440 Attn: Richard Zhang	IEH Auto Parts Holding LLC	Trade Agreement
269.	US Department of Defense - MD PROC OFFICE	9800 Savage Rd Fort George G. Meade, MD 20755	IEH Auto Parts LLC	AUTO PARTS
270.	US Pack Parts LLC	2251 Lynx Lane, Suite 5 Orlando, FL 32804	IEH Auto Part Holding LLC	Trade Agreement

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
271.	VACO LLC	Attn: Legal Department 115 Perimeter Center Place, Suite 950 Atlanta, GA 30346	IEH Auto Parts LLC	Service Agreement for Temporary Employment Agency
272.	Vector Security	2000 Ericsson Drive Warrendale, PA 15086	IEH Auto Parts Holding LLC	Security Agreement
273.	VERIZON	PO BOX 660720 DALLAS, TX 75266-0720	IEH Auto Parts LLC	EVERGREEN REQUIRES (6) MONTHS NOTICE OF CANCELLATION
274.	Verizon Business Global LLC	c/o William M. Vermette 22001 Loudoun County Parkway Ashburn, VA 20147 william.vermette@verizon.com	IEH Auto Parts Holding LLC	Online
275.	Verizon Business Global LLC	c/o William M. Vermette 22001 Loudoun County Parkway Ashburn, VA 20147 william.vermette@verizon.com	IEH Auto Parts Holding LLC	Online
276.	VOLUSIA COUNTY	123 W Indiana Avenue, Room 302 Deland, FL 32720-4608	IEH Auto Parts LLC	18-B-76JRD AUTOMOTIVE LIGHT TRUCK PARTS AND ACCESSORIES
277.	VOLUSIA COUNTY	123 W Indiana Avenue, Room 302 Deland, FL 32720-4608	IEH Auto Parts LLC	21-B-50LS AUTOMOTIVE & SHOP CHEMICALS
278.	VOLUSIA COUNTY SB	c/o School Board 123 W Indiana Avenue, Room 302 Deland, FL 32720-4608	IEH Auto Parts LLC	TAG ONTO VOLUSIA COUNTY, FL CONTRACT 18-B-76JRD AUTOMOTIVE AND LIGHT TRUCK PARTS AND ACCESSORIES
279.	WAPPINGERS CSD	25 Corporate Park Drive Hopewell Junction, NY 12533	IEH Auto Parts LLC	MISCELLANEOUS VEHICLE PARTS
280.	WAPPINGERS CSD	25 Corporate Park Drive Hopewell Junction, NY 12533	IEH Auto Parts LLC	ALTERNATORS & STARTERS
281.	WAPPINGERS CSD	25 Corporate Park Drive Hopewell Junction, NY 12533	IEH Auto Parts LLC	AUTOMOTIVE BATTERIES

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
282.	WAPPINGERS CSD	25 Corporate Park Drive Hopewell Junction, NY 12533	IEH Auto Parts LLC	BRAKE PARTS
283.	WAPPINGERS CSD	25 Corporate Park Drive Hopewell Junction, NY 12533	IEH Auto Parts LLC	SPRINGS FOR VEHICLES
284.	Warren Oil Company, LLC	915 E. Jefferson St. West Memphis, AR 72301 Attn: Bill Singleton	IEH Auto Parts Holding LLC	Trade Agreement
285.	Waste Management	415 Day Hill Road Windsor, CT 06095	IEH Auto Parts LLC	Master Services Agreement (MSA)
286.	Waste Management	415 Day Hill Road Windsor, CT 06095	IEH Auto Parts LLC	Agreement (Other)
287.	WATERBURY	235 Grand Street, City Hall Building Waterbury, CT 06702	IEH Auto Parts LLC	AUTOMOTIVE TRUCK PARTS NON OEM
288.	Wells Fargo Bank, N.A.	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Equipment Lease Account 2-000
289.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 2-000
290.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 2-001

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
291.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 2-003
292.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 2-004
293.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 2-005
294.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 7-000
295.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 7-001
296.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-001



	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
		Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com		
297.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-002
298.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-003
299.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-004
300.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-005
301.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-006

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
302.	Wells Fargo Equipment Finance, MSG	800 Walnut Street MAC F0005-055 Des Moines, IA 50309  PO Box 77096 Minneapolis, MN 55480 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Single Sided Lease Agreement - Agreement 0-007
303.	Wells Fargo Vendor Financial Services, LLC	1010 Thomas Edison Blvd SW Cedar Rapids, IA 52404  PO Box 070241 Philadelphia, PA 19176 bankruptcynoticesdfvendor@wellsfargo.com	IEH Auto Parts LLC	Master Lease Agreement 8-000
304.	WHI Solutions	2145 Hamilton Avenue San Jose, California 95125	IEH Auto Parts LLC	Service License Agreement for Distributors (WHI Nexpart Administration Site, WHI Transaction Engine, eCommerce Platform)
305.	WICHITA FALLS ISD	1104 Broad Street Wichita Falls, TX 76307	IEH Auto Parts LLC	WALK IN MAINTENANCE SUPPLIES WHICH INCLUDES PLUMBING AND ELECTRICAL SUPPLIES
306.	WORCESTER	PO BOX 15588 WORCESTER, MA 1615	IEH Auto Parts LLC	CR-7400-W0 - Automotive Supplies
307.	Xerox Corp	1605 N Cedar Crest Blvd, Suite 505 Allentown, PA 18014	IEH Auto Parts LLC	Addendum or Amendment
308.	YBM Industries Co Limited	Tower 707-713 Nathan Rd Mongkok LKN, Hong Kong, China Attn: Ken Hu	IEH Auto Parts Holding LLC	Trade Agreement
309.	YONKERS	40 South Broadway Yonkers, New York 10701	IEH Auto Parts LLC	Outsourcing of Vehicle Maintenance Parts Storeroom
310.	BMC Software, Inc.	2103 CityWest Blvd. Houston, TX 77042	IEH Auto Parts LLC	Subscription License
311.	Hyland Software Inc.	28500 Clemens Road Westlake, OH 44145	IEH Auto Parts LLC	Hosting Agreement (and any final exhibits, schedules, riders,

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
				modifications, declarations, amendments, supplements, attachments, and restatements related thereto)
312.	OneLogin, Inc.	848 Battery Street San Francisco, CA 94111	IEH Auto Parts LLC	Service Subscription Agreement
313.	Oracle America, Inc.	500 Oracle Parkway Redwood Shores, CA 94065	IEH Auto Parts LLC	Oracle Licenses and Services Agreements (and any final exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, and restatements related thereto)
314.	The Pep Boys – Manny, Moe & Jack Holding Corp.	One Presidential Blvd., Suite 400 Bala Cynwyd, PA 19004	IEH Auto Parts Holding LLC	Transition Services Agreement
315.	Z Option, Inc.	417 Oakbend, Suite 200 Lewisville, TX 75067	IEH Auto Parts LLC	Software License Agreement
316.	Atlassian Entities	Atlassian Pty Ltd c/o Atlassian, Inc. Attn: General Counsel 350 Bush Street, Level 13 San Francisco, CA 94109	IEH Auto Parts LLC	Software License Agreement, as amended and supplemented, and all Addendums thereto
317.	Midwest Communications Technologies, Inc d/b/a Black Box Network Services	1155 Roberts Blvd, Suite 175 Kennesaw, GA 30144	IEH Auto Parts LLC	Maintenance Service Agreement and Related Order Forms
318.	CenturyLink Communications, LLC dba Lumen Technologies Group	1025 El Dorado Blvd (Attn: Legal-BKY) Broomfield, CO 80021 bankruptcylegal@lumen.com	IEH Auto Parts LLC	Service At Headquarters
319.	Concorde Inc.	701 Market Street, Suite 3400 Philadelphia, PA 19106	IEH Auto Parts LLC	DOT/FMCSA Driver Management
320.	DATA Communications Management Corp.	9195 Tobram Road Brampton, Ontario, L6S 6H2 cboulanger@datacm.com	IEH Auto Parts LLC	Master Services Agreement and related Statements of Work
321.	Dell Marketing, L.P.	Dell Marketing LP c/o Dell USA LP	IEH Auto Parts LLC	Master Product Purchase and Support Agreement

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
		PO Box 676021 Dallas, TX 75267  Streusand, Landon, Ozburn & Lemmon, LLP 1801 S. MoPac Expressway, Suite 320 Austin, TX 78746 streusand@slollp.com		
322.	Direct Source, Inc.	Attn: Gary Hagen 8176 Mallory Court Chanhassen, MN 55317 gary.hagen@directsource.com	IEH Auto Parts LLC	Master Service Agreement
323.	ECI Software Solutions, Inc. dba RockSolid	4400 Alliance Gateway Freeway Fort Worth, TX 76177	IEH Auto Parts LLC	RockSolid Max Cloud Services Agreement, Order Form
324.	Experian Information Solutions, Inc.	475 Anton Blvd. Costa Mesa, CA 92626	IEH Auto Parts LLC	Agreement and Related Statements of Work
325.	Network Dynamic, Inc./Global Convergence, Inc.	700 Brooker Creek Blvd #1000 Oldsmar, FL 34677	IEH Auto Parts LLC	Master Services Agreement
326.	Parts Tech, Inc	1 Broadway, 14th floor Cambridge, MA 02142	IEH Auto Parts LLC	PartsTech Seller Agreement
327.	Penske Truck Leasing Co., LP	2412 W Holcombe Blvd Houston, TX 77030	IEH Auto Parts LLC	Vehicle Maintenance Agreement
328.	Republic Services National Accounts, LLC	18500 N. Allied Way Phoenix, AZ 85054	IEH Auto Parts LLC	Master Services Agreement and associated amendment
329.	Rimini Street, Inc.	7251 West Lake Mead Boulevard, Suite 300 Las Vegas, Nevada 89128	IEH Auto Parts LLC	Scope of Support
330.	SHI International Corp.	290 Davidson Avenue Somerset, NJ 08873	IEH Auto Parts LLC	Amendment, Assignment and Novation of Master Purchase Agreement
331.	Strategic Systems & Technology Corporation	3325 Paddock Parkway, Suite 250 Suwanee, GA 30024	IEH Auto Parts LLC	Master Services Agreement

	<b>Non-Debtor Contract Counterparty</b>	<b>Non-Debtor Contract Counterparty Address</b>	<b>Debtor Contract Counterparty</b>	<b>Description of Executory Contract</b>
332.	SoundPress	7737 Laurel Ave #531 Cincinnati, OH 45243	IEH Auto Parts LLC	Statement of Work
333.	ZOHO Corporation	4141 Hacienda Drive Pleasanton, CA 94588	IEH Auto Parts LLC	Software License Agreement and Manage Engine Order Form









**II. UNEXPIRED LEASES**

<b><u>ID</u></b>	<b><u>Profit Center Name</u></b>	<b><u>State</u></b>	<b><u>Landlord Name</u></b>	<b><u>Landlord Address</u></b>	<b><u>Debtor Tenant</u></b>	<b><u>Premises Address</u></b>
10058	10058	PA	Icon Management I LLC	5877 Commerce Street, Suite 109 Pittsburgh, PA 15206-3835	IEH Auto Parts LLC	6601 Kelly St. Pittsburgh, PA 15206


**Section 4.11(a)**

**Registered IP**

- The “PRO Start” mark (serial no. 97220993).
- The items set forth on Attachment 4.11(a) are incorporated herein by reference.

Country	Trademark	Appl. Date	Appl. No.	Reg. Date	Reg. No.	Status	Owner
PUERTO RICO		29 May 2020	215491-37-0	4-Feb-2022	223,681	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,899	11 Sep 2018	5,561,379	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,868	04 Sep 2018	5,556,077	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,878	04 Sep 2018	5,556,078	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,885	04 Sep 2018	5,556,079	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,641	04 Sep 2018	5,556,075	REGISTERED	IEH Auto Parts LLC
UNITED STATES		05 Jun 2015	86/652,860	04 Sep 2018	5,556,076	REGISTERED	IEH Auto Parts LLC
UNITED STATES		23 Nov 2015	86/829,305	21 Aug 2018	5,546,286	REGISTERED	IEH Auto Parts LLC



UNITED STATES		07 Jun 1996	75/116,157	04 Aug 1998	2,179,083	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>AUTO PLUS</b>	10 Jun 2015	86/658,268	26 Jul 2016	5,006,010	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>AUTO SERVICE PLUS</b>	09 Jun 2015	86/656,089	26 Jul 2016	5,006,000	DEAD (as of 2/10/23)	IEH Auto Parts LLC
UNITED STATES	<b>AUTO-PLUS</b>	31 Aug 1999	75/788,525	08 Apr 2003	2,703,406	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>CONSUMER AUTO PARTS</b>	10 Jun 2015	86/658,284	27 Jun 2017	5,230,221	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>EXPERTISE AT EVERY TURN</b>	05 Jun 2015	86/652,906	17 Jul 2018	5,519,901	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROCOOL</b>	29 Jan 1992	74/241,248	12 Sep 1995	1,918,786	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROLINE</b>	04 Jan 2001	76/189,675	16 Sep 2003	2,764,884	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROLINE</b>	18 Jun 1998	75/504,397	18 Sep 2001	2,491,066	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROLINE</b>	30 Sep 1999	75/811,118	31 Jul 2001	2,474,353	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROSTART</b>	21 Oct 1999	75/827,906	28 Nov 2000	2,408,433	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PRO-START</b>	13 Aug 1979	73/227,063	14 Jul 1981	1,160,742	DEAD (as of 1/21/2022)	IEH Auto Parts LLC
UNITED STATES	<b>PROSTEER</b>	15 May 2000	76/050,341	04 Mar 2003	2,693,765	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROSTEER</b>	23 Mar 2012	85/578,050	20 Nov 2012	4,245,196	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROSTOP</b>	04 Aug 1992	74/301,175	10 May 1994	1,835,366	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>PROSTOP</b>	04 Aug 1992	74/301,152	06 Jun 1995	1,898,072	REGISTERED	IEH Auto Parts LLC
UNITED STATES	<b>RESOURCE</b>	24 Feb 2000	75/925,804	02 Jul 2002	2,587,227	DEAD (as of 1/13/2023)	IEH Auto Parts LLC

**AutoPlus. Pep Boys**

Confirmatory Cross License Agreement for AutoPlus. Pep Boys, effective as of February 5, 2016, by and between The Pep Boys Manny, Moe & Jack of California and The Pep Boys Manny, Moe & Jack, on the one hand, and IEH Auto Parts LLC.

Auto Plus Auto Parts Domain Names:

accessautoplus.com  
AmericasActive:15907837.1  
apcentralpoint.com  
auto-service-plus.biz  
auto-service-plus.com  
auto-service-plus.net  
autoplus.biz  
autoplusap.com  
autoplusap.net  
autoplusautoparts.com  
autoplusautoparts.net  
autoplusgear.com  
autopluspsc.com  
autoplussolutions.com  
autoplusstore.com  
autoplusstores.biz  
autoplusstores.com  
autoplusstores.net  
autoplustores.com  
autoserviceplus.biz  
fleetpartsdist.com  
wholesaledirectautopart.com  
wholesaledirectautoparts.com

**Section 4.12**

**Seller's Brokers' Fees and Commissions**

Lincoln International LLC.

**Section 5.5**

**Buyer's Brokers' Fees and Commissions**

None.

**EXHIBIT A-2**



Christopher R. Bankler  
(214) 953-6053 (Direct Dial)  
(214) 661-6853 (Direct Fax)  
cbankler@jw.com

February 21, 2024

**VIA EMAIL:** [m.flom@fmpco.com](mailto:m.flom@fmpco.com)

Michael Flom  
Elliott Auto Supply Co., Inc.  
1380 Corporate Center Curve, Suite #200  
Eagan, MN 55121

**Re: IEH Auto Parts Holding LLC/ Elliott Auto Supply Co., Inc.; Inventory Dispute Resolution Procedures**

Dear Mr. Flom:

As you know, Jackson Walker represents the Plan Agent<sup>1</sup> for IEH Auto Parts Holding LLC (“Auto Plus”) in connection with the sale of certain assets to Elliott Auto Supply Co., Inc. (“FMP”) pursuant to the parties’ Asset Purchase Agreement dated as of June 2, 2023, Asset Purchase Agreement dated as of June 29, 2023, and subsequent amendments (“APA”). Please direct all future communications regarding this matter to me.

In an effort to resolve the parties’ closing inventory amount dispute, the parties have been working towards preparing dispute resolution procedures for the agreed-upon independent accountant, Kevin Bandoian (the “Procedures”). We are in receipt of FMP’s latest draft of the Procedures, dated January 29, 2024, in which FMP struck out the following language:

Within 20 Business Days after Submission #2, the Independent Accountant shall issue a reasoned and binding written decision that includes a ruling on whether the methods used by each Party to calculate the Closing Inventory Amount complied with the Inventory Methodology and a ruling on all Disputed Amounts, including a determination of any adjustments required to be made to the Inventory Adjustment in accordance with the Purchase Agreement and the proper application of the Inventory Methodology (“Inventory Methodology Decision”).

Based on our telephone call on February 14, 2024, it appears that the parties are at an impasse regarding the scope of Mr. Bandoian’s duties under the APA.

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<sup>1</sup> Patrick J. Bartels Jr. of Redan Advisors LLC is the plan agent under 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.

February 21, 2024

Page 2

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It is our position that pursuant to Section 3.2(c) of the APA, Mr. Bandoian must make a determination with respect to the “Disputed Amounts” of the parties’ respective closing inventory amounts, including any “adjustments to the Closing Inventory Amount Statement.” The APA further provides that the parties’ “Closing Inventory Amounts” and FMP’s “Closing Inventory Amount Statement” be prepared “in accordance with the Inventory Methodology.” *E.g.*, APA § 3.2(b)(ii) (“Each Closing Inventory Amount Statement (and the individual elements thereof, as applicable) shall be determined in accordance with the Inventory Methodology.”); APA § 1.1 (“Closing Inventory Amount” means the dollar value of Inventory determined in accordance with the Inventory Methodology as 12:00.01 A.M. Eastern Time on the applicable Closing Date.”). Inventory Methodology is defined as Auto Plus’s “past procedures and practices” and “commercially reasonable procedures sufficient to produce a proper count of such Inventory, in all such cases as reflected in the Seller Inventory File.”

Thus, as part of determining the “Disputed Amounts” and any adjustments to FMP’s “Closing Inventory Amount Statement”, Mr. Bandoian must necessarily determine whether the parties followed the “Inventory Methodology” in calculating their closing inventory amounts under Section 3.2 of the APA. Preparation of the Closing Inventory Amount in accordance with Auto Plus’s “past procedures and practices” and the “Seller Inventory File” is required under the APA.

Please confirm that FMP agrees that Mr. Bandoian’s duties under Section 3.2 of the APA include a determination as to whether the parties followed the “Inventory Methodology.” If FMP disagrees that Mr. Bandoian must determine whether the parties followed the “Inventory Methodology” in reaching a decision on the “Disputed Amounts”—which is a threshold legal issue concerning the proper interpretation of the APA—Auto Plus will have no choice but to seek judicial resolution of this dispute.

We look forward to receiving your response within **five business days** from the date of this letter. If Auto Plus does not hear from FMP within five business days, Auto Plus will consider this an impasse and seek judicial resolution of this dispute.

Sincerely,



Christopher R. Bankler

**EXHIBIT A-3**





February 26, 2024

**Sent via Email to: [cbankler@jw.com](mailto:cbankler@jw.com)**

Christopher R. Bankler, Esq.  
Jackson Walker LLP  
2323 Ross Ave., Suite 600  
Dallas, Texas 75201

**Re: IEH Auto Parts Holding LLC/Elliott Auto Supply Co., Inc., dba Factory Motor Parts ("FMP"); Inventory Dispute Resolution Process**

Dear Mr. Bankler:

This responds to the February 21, 2024 letter you sent to me on behalf of your client, the Plan Agent for IEH Auto Parts Holding LLC ("Auto Plus").

In your letter, Auto Plus clings to the position that "Mr. Bandoian's duties under Section 3.2 of the APA include a determination as to whether the parties followed the 'Inventory Methodology'." Neither Section 3.2 nor any other provision of the APA say any such thing. As FMP has repeatedly pointed out, Section 3.2(b)(ii) governs Kevin Bandoian's role, and expressly states that the Independent Accountant "shall only decide the specific items under dispute by the parties and [his] decision for each Disputed Amount must be within the range of values assigned to each item in the applicable Closing Inventory Amount Statement and Statement of Objections, respectively."

As we made clear during our telephone conference of February 14, 2024, FMP fully expects that Auto Plus will be arguing its position on "Inventory Methodology" in its submissions to Mr. Bandoian. FMP will be doing the same. "Inventory Methodology" is one of dozens of defined terms in the APA<sup>1</sup>. Indeed, your letter references other APA defined terms that will be relevant to Mr. Bandoian's analysis, including "Seller Inventory File," "Closing Inventory Amount," and "Closing Inventory Amount Statement." Additional APA defined terms are also referenced in Section 3.2 and are relevant to the dispute, including "Statement of Objections" and "Initial Shortfall Amount." Do Mr. Bandoian's duties include separate determinations as to whether the parties followed the requirements of each of these APA defined terms, and any others that may be relevant? I think we can agree the answer is no.

FMP has proposed a standard process of initial submissions, rebuttal submissions, and reply submissions, with Mr. Bandoian's role defined simply by the express terms of the APA. FMP is understandably disappointed and frustrated that it is going on three months since Mr. Bandoian's retention without agreement on basic procedure. FMP is not swayed by Auto Plus' threat to seek judicial resolution, and we instead recommend an alternative course. We have agreed on retaining Mr. Bandoian as a qualified, experienced and reputable Independent Accountant -- if we cannot reach agreement, FMP proposes submitting the procedure dispute to

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<sup>1</sup> For the record, we note that the description in your letter of what "Inventory Methodology" requires is incomplete.

February 26, 2024  
Mr. Bankler  
Page 2

Mr. Bandoian for his guidance. FMP reserves all of its rights and remedies, including the right to seek Mr. Bandoian's guidance.

Please respond at your earliest opportunity, on or before February 28, 2024.

Sincerely,



Michael Flom  
General Counsel  
Office: 651-405-7772  
Email: [m.flom@fmpco.com](mailto:m.flom@fmpco.com)

**EXHIBIT A-4**



112 Townpark Drive NW, Suite 300  
Kennesaw, GA 30144  
[autoplusap.com](http://autoplusap.com)

August 4, 2023

Elliot Auto Supply Co., Inc.  
1380 Corporate Center Curve, Suite #200  
Eagan, MN 55121  
Attention: Todd Heldt  
Email: [t.heldt@fmpco.com](mailto:t.heldt@fmpco.com)

with a copy to:

Elliot Auto Supply Co., Inc.  
1380 Corporate Center Curve, Suite #200  
Eagan, MN 55121  
Attention: Michael Flom  
Email: [m.flom@fmpco.com](mailto:m.flom@fmpco.com)

Re: Sellers' Statement of Objections to Buyer's Closing Inventory Amount Statement

Todd and Michael:

Reference is made to that certain Asset Purchase Agreement (the "**Agreement**"), dated as of June 2, 2023, by and among IEH Auto Parts Holding LLC, the Company's Subsidiaries listed on the signature page thereto and Elliot Auto Supply Co., Inc., a Minnesota corporation ("**Buyer**" or "**FMP**"). Unless otherwise defined herein, all capitalized terms used in this letter (this "**Letter**") shall have the meanings ascribed to those terms in the Agreement.

Sellers received the Closing Inventory Amount Statement from Buyer on July 5, 2023 (the "**Closing Inventory Amount Statement**"). Though Sellers attempted to review the merits of this document in good faith, they were unable to do so because Buyer did not provide sufficient information in relation to its calculations and appeared to rely on improper assumptions in calculating the Closing Inventory Amount. Therefore, in accordance with Section 3.2(c)(i) of the Agreement, Sellers hereby object to each of the items and amounts set forth in Buyer's Closing Inventory Amount Statement.

Sellers will instead rely on their own calculations of the Closing Inventory Amount, which have been attached to this Letter as Exhibit A, and which were prepared using the final version of the Seller Inventory File in accordance with the Agreement. As set forth therein, the Closing Inventory Amount is \$17,724,987.16 (the "**Sellers' Closing Inventory Amount**").



Buyer Did Not Provide Sufficient Information for Sellers to Assess the Closing Inventory Amount Statement

Sellers object to the Closing Inventory Amount Statement, because, among other reasons, Buyer failed to provide sufficient detail to allow Sellers to provide a comprehensive Statement of Objections. In order for Sellers to proceed with its evaluation of said statement, Sellers request that Buyer address the following:

- What was specifically counted (at the SKU level)? The Agreement requires that the SKUs shall be fixed and remain as set forth in the Seller Inventory File, which was provided to FMP prior to Closing. Please provide FMP's specific count sheets (by SKU) used during the counts.
- By location, which inventory data/file did FMP use for comparison; which date was it provided and format?
- Sellers note that page 2 of the Closing Inventory Amount Statement states that sample counts were performed during the two (2) weeks following Closing, please confirm who conducted such inventory counts - internal team members or an external company? If internal team members, was this supervised by a third-party auditor?
- What was the counting methodology and counting process of the cycle counts conducted?
- How long did FMP's inventory counts take to complete? Page 2 of the Closing Inventory Amount Statement states that the sample count was conducted within two (2) weeks following Closing, but please provide information on a location-by-location basis.
- Did anyone from Auto Plus or Pep Boys provide inventory data to help support any of FMP's inventory discrepancies claims? If yes, who?
- If external inventory data was used with FMP's inventory shortage claim, what data was specifically provided and how was it used in your claim?
- Were other warehouse operations halted or shut down during inventory counts?
- If other warehouse operations were not stopped during counts, how did FMP isolate the products being counted to avoid contamination of inventory counts?
- Please provide specific details of the inventory counts (dates, line code, part number, cost, original QOH, cycle count QOH, delta QOH, SAP article).
- Did FMP's inventory count data contain the Auto Plus line code, part number or article? If not, they need to be included when cycle count details are eventually shared for analysis.

Without such interlocutory, Sellers are unable to verify or confirm any amounts and determination contained therein.

Section 3.2(c)(i) of the Agreement provides that after Sellers timely deliver a Statement of Objections, Sellers and Buyer “shall negotiate in good faith to resolve such objections within 30 days after the delivery of the Statement of Objections”. To adhere to this timeline, Sellers would ask that Buyer responds to the aforementioned points including all back-up information (to which Sellers is entitled access to under Section 6.9 of the Agreement) within **five (5) Business Days** following receipt of this Letter.

Ultimately, in reviewing the Estimated Closing Amount Statement, Sellers expected to receive calculations prepared in a manner consistent with the parameters outlined in Section 3.2(b)(ii). In contrast and in contravention of the Agreement, Buyer’s calculation of the Closing Inventory Amount was not based on “the **past procedures and practices of the Business and commercially reasonable procedures** sufficient to produce a proper count of such Inventory, **in all such cases as reflected in the Seller Inventory File.**” [*emphasis added*]. Instead, Buyer provided a Closing Inventory Amount calculated based on the results of two (2) sample counts conducted over a two (2) week period and in a manner that did not align the Sellers’ expectations given the language of the Agreement.

In addition to the failure to comply with contractual requirements, based upon an initial review, Sellers are concerned that the Closing Inventory Amount Statement was erroneously calculated based on Buyer’s improper reliance on, among other items, (i) the comparison of an inventory data report solely against a shelf count, (ii) an analysis of the top SKUs at each locations even though top value SKUs differ by locations, (iii) the use of counts based on samples that did not emerge from discreet sets, (iv) the use of two (2) sample counts that were not matched appropriately to their inventory values and (v) the use of error estimation.

#### Release of Escrowed Funds

The Initial Shortfall Amount is **\$638,470.09**. In accordance with Section 3.2(c)(i) of the Agreement, the Sellers and Buyer shall provide joint written instructions to the Escrow Agent, within two (2) Business Days following delivery of the Statement of Objections, instructing the Escrow Agent to pay to Sellers “an amount equal to the sum of (A) the First Inventory Escrow Amount or Second Inventory Amount, as applicable, minus (B) the Initial Shortfall Amount”. Please provide the applicable executed instructions to Sellers on or before August 8, 2023, instructing the Escrow Agent to pay to Sellers an amount equal to **\$593,630.91**.

Please note that nothing contained or not contained in this Letter shall be deemed to be an election or a waiver of any of the Sellers’ rights, remedies, or recourses in connection with the Agreement.

Should you have any questions regarding this matter, please do not hesitate to contact me. Sellers look forward to working with Buyer to resolve the issues outlined in this Letter in a timely manner.

Sincerely,

DocuSigned by:  
*Michael Neyrey*

F107DF74D56E459...

Michael Neyrey

(601) 896-6876

mneyrey@autoplusap.com

**Exhibit A**

**Sellers' Calculation of Closing Inventory Amount**

*Attached*



AutoPlus  
Inventory

SUBJECT TO NDA - HIGHLY CONFIDENTIAL  
SUBJECT TO MATERIAL CHANGE  
SUBJECT TO FRE408 & ITS EQUIVELANTS

ID	Type	Profit Center Name	State	Buyer	Lot	Est. Closing Inventory as of 6/5/2023	Act. Closing Inventory as of 6/5/2023	Est. vs. Act. Difference
10024	Locations	S Paisano El Paso	TX	FMP	Lot 9D	\$ 1,815,436.74	\$ 1,855,247.49	\$ 39,810.75
10342	Locations	S Interstate Blvd Horn Lake	MS	FMP	Lot 9D	351,326.62	351,714.79	388.17
10340	Locations	S Phelan Ave Memphis	TN	FMP	Memphis	27,978.59	28,862.84	884.25
10341	Locations	S Crestview Memphis	TN	FMP	Memphis	437,318.41	433,456.95	(3,861.46)
10350	Locations	S Hwy 46 South Dickson	TN	FMP	Memphis	563,623.09	560,940.98	(2,682.11)
18048	DCs	W Phelan Ave Memphis	TN	FMP	Memphis	3,845,123.55	3,911,999.42	66,875.87
						<b>\$ 7,040,807.00</b>	<b>\$ 7,142,222.47</b>	<b>\$ 101,415.47</b>
10159	Locations	S Front St. Kansas City	MO	FMP	Mason City	\$ 35,043	\$ 33,337	\$ (1,706.29)
10264	DCs	Auto Plus Melrose - 10264	IL	FMP	Mason City	1,206,712	1,203,609	(3,102.67)
10380	Locations	S Excelsior Blvd. Hopkins	MN	FMP	Mason City	791,410	782,932	(8,477.88)
10384	Locations	S West Broadway Crystal	MN	FMP	Mason City	542,354	545,239	2,884.94
10385	Locations	S Lindale Ave S. Bloomington	MN	FMP	Mason City	809,636	805,136	(4,500.09)
10388	Locations	Auto Plus - Blaine-10388	MN	FMP	Mason City	593,284	594,535	1,250.42
10391	Locations	S Rice Street Little Canada	MN	FMP	Mason City	772,738	772,765	26.94
10393	Locations	S 36 Fond du Lac	WI	FMP	Mason City	1,056,146	1,049,826	(6,320.29)
10394	Locations	S 110 Beaver Dam	WI	FMP	Mason City	484,562	483,044	(1,518.47)
10397	Locations	S 1004 Sheboygan	WI	FMP	Mason City	539,860	541,976	2,115.39
18054	DCs	W Chouteau Ave St. Louis	MO	FMP	Mason City	2,208,694	2,166,027	(42,666.03)
18059	DCs	W Front St. Kansas City	MO	FMP	Mason City	1,616,838	1,604,340	(12,497.90)
						<b>\$ 10,657,277</b>	<b>\$ 10,582,765</b>	<b>\$ (74,511.93)</b>
<b>Total</b>						<b>\$ 17,698,083.62</b>	<b>\$ 17,724,987.16</b>	<b>\$ 26,903.54</b>
Change in Inventory - Memphis								\$ 101,415.47
Buyer Inventory Valuation Percentage - Memphis								14.0%
<b>Upward / (Downward) Estimated Closing Adjustment - Memphis</b>								<b>\$ 14,198.17</b>
Change in Inventory - Mason City								\$ (74,511.93)
Buyer Inventory Valuation Percentage - Mason City								37.0%
<b>Upward / (Downward) Estimated Closing Adjustment - Mason City</b>								<b>\$ (27,569.41)</b>
<b>Inventory Escrow Amount</b>								<b>\$ 1,232,101.00</b>
<b>Inventory Adjustment for the Benefit of the Buyer</b>								<b>13,371.25</b>
<b>Remaining Inventory Escrow for the Benefit of the Seller</b>								<b>1,218,729.75</b>

**EXHIBIT A-5**



112 Townpark Drive NW, Suite 300  
Kennesaw, GA 30144  
[autoplusap.com](http://autoplusap.com)

August 10, 2023

Elliot Auto Supply Co., Inc.  
1380 Corporate Center Curve, Suite #200  
Eagan, MN 55121  
Attention: Todd Heldt  
Email: [t.heldt@fmppo.com](mailto:t.heldt@fmppo.com)

with a copy to:

Elliot Auto Supply Co., Inc.  
1380 Corporate Center Curve, Suite #200  
Eagan, MN 55121  
Attention: Michael Flom  
Email: [m.flom@fmppo.com](mailto:m.flom@fmppo.com)

Re: Sellers' Statement of Objections to Buyer's Closing Inventory Amount Statement

Todd and Michael:

Reference is made to that certain Asset Purchase Agreement, dated as of June 2, 2023, by and among IEH Auto Parts Holding LLC, the Company's subsidiaries listed on the signature page thereto and Elliot Auto Supply Co., Inc., a Minnesota corporation ("**Buyer**" or "**FMP**"), as amended by that First Amendment, dated as of June 12, 2023, and as further amended by that Second Amendment, dated as of July 7, 2023 (the "**Primary APA**"). Each of the Sellers and Buyer are referred to herein individually as a "**Party**" and collectively as the "**Parties**". Reference is also made to that certain Location ID #10058 Asset Purchase Agreement, dated as of June 29, 2023, by and among the Parties (the "**Lot 10058 APA**"). The capitalized term "Second Closing" when used herein has the meaning given in the Primary APA and the capitalized term "Third Closing" when used herein has the meaning given in the Lot 10058 APA. Unless otherwise defined herein, all capitalized terms used in this letter (this "**Letter**") shall have the meanings ascribed to those terms in Primary APA and the Lot 10058 APA, as applicable.

Buyer delivered to Sellers the Closing Inventory Amount Statement for both the Second Closing and the Third Closing on July 12, 2023 (the "**Closing Inventory Amount Statement**"). Though Sellers attempted to review the merits of these documents in good faith, they were unable to do so because Buyer did not provide sufficient information in relation to its calculations and appeared to rely on improper assumptions in calculating the Closing Inventory Amounts for the Second Closing and the Third Closing. Therefore, in accordance with Section 3.2(c)(i) of the Primary APA and the Lot 10058 APA, Sellers hereby object to each of the items and amounts set forth in the Closing Inventory Amount Statement.



Sellers will instead rely on their own calculations of the Closing Inventory Amount for the Primary APA and the Lot 10058 APA, which have been attached to this Letter as Exhibit A-1 and Exhibit A-2, and which were prepared using the final versions of the Seller Inventory File in accordance with the Primary APA and the Lot 10058 APA. As set forth therein, the Closing Inventory Amount for the Second Closing is **\$135,570,809.68** and the Closing Inventory Amount under the Third Closing is **\$1,153,679.44**.

*Buyer Did Not Provide Sufficient Information for Sellers to Assess the Closing Inventory Amount Statement*

Sellers object to the Closing Inventory Amount Statement, because, among other reasons, Buyer failed to provide sufficient detail to allow Sellers to provide a comprehensive Statement of Objections. In order for Sellers to proceed with its evaluation of said statement, Sellers request that Buyer address the following:

- The Agreement requires that the SKUs shall be fixed and remain as set forth in the Seller Inventory File, which was provided to FMP prior to the Second Closing and the Third Closing. Please provide FMP's specific count sheets (by SKU) used during the counts.
- By location, which inventory data/file did FMP use for comparison; which date was it provided and format?
- Sellers note that page 2 of the Closing Inventory Amount Statement states that sample counts were performed during the two (2) weeks following Closing, please confirm who conducted such inventory counts - internal team members or an external company? If internal team members, was this supervised by a third-party auditor?
- What was the counting methodology and counting process of the cycle counts conducted?
- How long did FMP's inventory counts take to complete? Page 2 of the Closing Inventory Amount Statement states that the sample counts were conducted within two (2) weeks following Closing, but please provide information on a location-by-location basis.
- Did anyone from Auto Plus or Pep Boys provide inventory data to help support any of FMP's inventory discrepancies claims? If yes, who?
- If external inventory data was used with FMP's inventory shortage claim, what data was specifically provided and how was it used in your claim?
- Were other warehouse operations halted or shut down during inventory counts?
- If other warehouse operations were not stopped during counts, how did FMP isolate the products being counted to avoid contamination of inventory counts?

Page 3

- Please provide specific details of the inventory counts (dates, line code, part number, cost, original QOH, cycle count QOH, delta QOH, SAP article).
- Did FMP's inventory count data contain the Auto Plus line code, part number or article? If not, they need to be included when cycle count details are eventually shared for analysis.

Without such interlocutory, Sellers are unable to verify or confirm any amounts and determination contained therein.

Section 3.2(c)(i) of the Primary APA and the Lot 10058 APA provide that after Sellers timely deliver a Statement of Objections, Sellers and Buyer "shall negotiate in good faith to resolve such objections within 30 days after the delivery of the Statement of Objections". To adhere to this timeline, Sellers would ask that Buyer responds to the aforementioned points including all back-up information (to which Sellers is entitled access to under Section 6.9 of the Primary APA and the Lot 10058 APA) within **five (5) Business Days** following receipt of this Letter.

Ultimately, in reviewing the Closing Inventory Amount Statement, Sellers expected to receive calculations prepared in a manner consistent with the parameters outlined in Section 3.2(b)(ii) of the Primary APA and the Lot 10058 APA. In contrast and in contravention of the Agreements, Buyer's calculations of the Closing Inventory Amount for the Second Closing and the Third Closing was not based on "**the past procedures and practices of the Business and commercially reasonable procedures** sufficient to produce a proper count of such Inventory, **in all such cases as reflected in the Seller Inventory File**". [*emphasis added*]. Instead, Buyer provided a Closing Inventory Amount for the Second Closing and the Third Closing calculated based on the results of sample counts conducted over a two (2) week period and in a manner that did not align the Sellers' expectations given the language of the agreements.

In addition to the failure to comply with contractual requirements, based upon an initial review, Sellers are concerned that the Closing Inventory Amount Statement was erroneously calculated based on Buyer's improper reliance on, among other items, (i) the comparison of an inventory data report solely against a shelf count, (ii) an analysis of the top SKUs at each locations even though top value SKUs differ by locations, (iii) the use of counts based on samples that did not emerge from discreet sets, (iv) the use of sample counts that were not matched appropriately to their inventory values and (v) the use of error estimation.

#### Release of Escrowed Funds

The Initial Shortfall Amount for the Second Closing is **\$7,508,632.00** and **\$9,383.00** for the Third Closing. In accordance with Section 3.2(c)(i) of the Primary APA and the Lot 10058 APA, Sellers and Buyer shall provide joint written instructions to the Escrow Agent, within two (2) Business Days following delivery of the Statement of Objections, instructing the Escrow Agent to pay to Sellers an amount equal to the sum of (A) the Inventory Escrow Amount minus (B) the Initial Shortfall Amount.

Page 4

Accordingly, please provide the applicable executed instructions to Sellers on or before August 14, 2023, instructing the Escrow Agent to pay to Sellers an amount equal to **\$3,983,705** in respect of the Second Closing and **\$5,136.50** in respect of the Third Closing.

Please note that nothing contained or not contained in this Letter shall be deemed to be an election or a waiver of any of the Sellers' rights, remedies, or recourses in connection with each of the Agreements.

Should you have any questions regarding this matter, please do not hesitate to contact me. Sellers look forward to working with Buyer to resolve the issues outlined in this Letter in a timely manner.

Sincerely,

DocuSigned by:

  
F107DF74D56E459...

Michael Neyrey

(601) 896-6876

mneyrey@autoplusap.com

**Exhibit A – 1**

**Sellers' Calculation of Closing Inventory Amount – Second Closing**

*Attached*

AutoPlus  
Inventory

SUBJECT TO NDA - HIGHLY CONFIDENTIAL  
SUBJECT TO MATERIAL CHANGE  
SUBJECT TO FRE408 & ITS EQUIVELANTS

ID	Type	Profit Center Name	State	Buyer	Lot	Est. Closing Inventory as of 6/12/2023	Act. Closing Inventory as of 6/12/2023	Est. vs. Act. Difference
10005	Locations	S Walnut St. Peabody	MA	FMP	Northeast	\$ 790,044.71	\$ 767,124.19	\$(22,920.52)
10007	Locations	S S Main St Pascoag	RI	FMP	Northeast	495,612.17	491,733.49	\$(3,878.68)
10062	Locations	S Union Street Attleboro	MA	FMP	Northeast	431,908.99	430,234.79	\$(1,674.20)
10131	Locations	S Hall Street Lowell	MA	FMP	Northeast	692,553.63	686,842.97	\$(5,710.66)
10184	Locations	S Carlon Drive Northampton	MA	FMP	Northeast	1,101,599.66	1,102,574.87	975.21
10185	Locations	S University Dr. Amherst	MA	FMP	Northeast	540,786.02	536,445.79	\$(4,340.23)
10253	Locations	10253 - GREEN ISLAND-10253	NY	FMP	Northeast	922,302.52	921,828.51	\$(474.01)
10267	Locations	S Inner Belt Drive Somerville	MA	FMP	Northeast	1,012,331.85	1,005,909.76	\$(6,422.09)
10270	Locations	S Bradford Street Albany	NY	FMP	Northeast	1,487,689.31	1,484,144.46	\$(3,544.85)
10272	Locations	S Hamburg Street Schenectady	NY	FMP	Northeast	478,416.06	476,725.67	\$(1,690.39)
10317	Locations	S Farmington Ave Farmington	CT	FMP	Northeast	481,446.38	479,019.88	\$(2,426.50)
10331	Locations	S Main St. Deep River	CT	FMP	Northeast	362,570.78	358,478.05	\$(4,092.73)
10480	Locations	10480 - UNION-10480	NJ	FMP	Northeast	94,722.55	95,048.42	325.87
10487	Locations	S South Avenue Staten Island	NY	FMP	Northeast	739,374.10	737,999.00	\$(1,375.10)
10490	Locations	W Morris Ave Holtsville	NY	FMP	Northeast	613,712.66	612,716.47	\$(996.19)
10500	Locations	S Fortune Blvd Milford	MA	FMP	Northeast	1,099,576.72	1,096,336.60	\$(3,240.12)
10501	Locations	S Shrewsbury Street Worcester	MA	FMP	Northeast	586,337.65	590,520.90	4,183.25
10502	Locations	S Park Avenue Worcester	MA	FMP	Northeast	351,178.22	345,025.02	\$(6,153.20)
10503	Locations	S John Fitch Highway Fitchburg	MA	FMP	Northeast	583,427.17	581,867.71	\$(1,559.46)
10504	Locations	S Main St Marlboro	MA	FMP	Northeast	571,841.48	564,179.83	\$(7,661.65)
10505	Locations	S Main Street Gardner	MA	FMP	Northeast	422,144.61	420,570.59	\$(1,574.02)
10506	Locations	S Main Street Southbridge	MA	FMP	Northeast	523,957.38	521,410.14	\$(2,547.24)
10507	Locations	S East Main Street Webster	MA	FMP	Northeast	520,321.65	519,603.63	\$(718.02)
10508	Locations	S Waverly Street Framingham	MA	FMP	Northeast	512,893.66	507,880.99	\$(5,012.67)
10510	Locations	S Broadway	MA	FMP	Northeast	891,888.58	885,252.44	\$(6,636.14)
10511	Locations	S French King Highway Greenfield	MA	FMP	Northeast	600,475.66	595,121.98	\$(5,353.68)
10512	Locations	S Providence Road Whitinsville	MA	FMP	Northeast	497,349.04	496,681.29	\$(667.75)
10513	Locations	S Chelmsford Street Lowell	MA	FMP	Northeast	448,552.36	440,668.67	\$(7,883.69)
10514	Locations	S First Street Blvd Lowell	MA	FMP	Northeast	641,173.90	635,735.46	\$(5,438.44)
10515	Locations	S West Boylston Street Worcester	MA	FMP	Northeast	441,725.28	439,911.47	\$(1,813.81)
10516	Locations	S Liberty Street Springfield	MA	FMP	Northeast	497,704.53	496,006.55	\$(1,697.98)
10517	Locations	S South Street Holyoke	MA	FMP	Northeast	659,908.74	658,201.52	\$(1,707.22)
10519	Locations	S Winter Street Haverhill	MA	FMP	Northeast	640,064.03	635,025.00	\$(5,039.03)
10521	Locations	S Washington Street Gloucester	MA	FMP	Northeast	665,897.38	661,251.57	\$(4,645.81)
10522	Locations	S Mechanic Street Leominster	MA	FMP	Northeast	590,093.27	588,444.43	\$(1,648.84)
10523	Locations	S Belmont Avenue Springfield	MA	FMP	Northeast	550,517.75	548,978.32	\$(1,539.43)
10524	Locations	S Massachusetts Ave Boston (Fire dept)	MA	FMP	Northeast	664,788.69	681,062.29	16,273.60
10526	Locations	S Park Street Hartford	CT	FMP	Northeast	918,617.78	911,376.94	\$(7,240.84)
10527	Locations	S Littlefield Street	MA	FMP	Northeast	4,891.65	4,891.65	-
10712	Locations	Auto Plus Auto Parts - Pittsfield	MA	FMP	Northeast	612,705.74	607,747.64	\$(4,958.10)
10713	Locations	Auto Plus Auto Parts - Lee	MA	FMP	Northeast	258,227.34	257,981.08	\$(246.26)
10714	Locations	Auto Plus Auto Parts - Great Barrington	MA	FMP	Northeast	285,501.96	284,114.29	\$(1,387.67)
18017	DCs	Union DC	NJ	FMP	Northeast	1,550,584.98	1,569,188.10	18,603.12
18071	DCs	W Littlefield Street	MA	FMP	Northeast	7,658,811.68	7,344,386.26	\$(314,425.42)
10020	Locations	S Salem Ave Dayton	OH	FMP	Marietta	1,234,174.70	1,226,911.21	\$(7,263.49)
10044	Locations	S State Rt 257 Seneca	PA	FMP	Marietta	886,439.18	885,123.23	\$(1,315.95)
10051	Locations	Auto Plus - Swissvale 0051	PA	FMP	Marietta	272,835.99	267,961.84	\$(4,874.15)
10052	Locations	Auto Plus Verona	PA	FMP	Marietta	316,551.99	313,924.33	\$(2,627.66)
10053	Locations	S E Main St. Clarion	PA	FMP	Marietta	426,130.11	421,685.39	\$(4,444.72)
10060	Locations	S Pickering Road Brookville	PA	FMP	Marietta	409,257.68	405,400.81	\$(3,856.87)
10113	Locations	S Conneaut Lake Rd. Conneaut Lake	PA	FMP	Marietta	671,142.98	650,866.58	\$(20,276.40)
10140	Locations	S Andover Rd Wellsville (East)	NY	FMP	Marietta	625,063.56	624,710.47	\$(353.09)
10141	Locations	S Edward St Arcade(East)	NY	FMP	Marietta	847,011.31	837,383.11	\$(9,628.20)
10142	Locations	S Seneca St Hornell (East)	NY	FMP	Marietta	550,983.26	521,527.10	\$(29,456.16)
10143	Locations	S Washington St. Jamestown (West)	NY	FMP	Marietta	857,732.50	852,698.22	\$(5,034.28)
10145	Locations	S Rt.415 North Bath(East)	NY	FMP	Marietta	1,279,458.91	1,271,013.93	\$(8,444.98)
10160	Locations	S Pittsburgh Rd. Valencia	PA	FMP	Marietta	477,608.04	471,775.79	\$(5,832.25)
10166	Locations	S 166 Rochester-Adelaide	NY	FMP	Marietta	1,026,207.31	1,020,559.71	\$(5,647.60)
10167	Locations	S St. Paul St. Rochester	NY	FMP	Marietta	762,323.79	751,004.18	\$(11,319.61)
10168	Locations	S East Main St. Avon	NY	FMP	Marietta	501,473.42	499,739.73	\$(1,733.69)
10169	Locations	S Lakeville Rd. Geneseo	NY	FMP	Marietta	703,004.62	695,048.07	\$(7,956.55)
10170	Locations	S N. Main St. Honeoye Falls	NY	FMP	Marietta	499,872.97	496,723.99	\$(3,148.98)
10172	Locations	S East Main Street Webster	NY	FMP	Marietta	681,035.80	660,379.43	\$(20,656.37)
10173	Locations	S Kepner Rd Canandaigua	NY	FMP	Marietta	641,676.63	636,938.32	\$(4,738.31)
10200	Locations	S Hinckley Pkwy. Cleveland	OH	FMP	Marietta	1,259,409.11	1,247,016.31	\$(12,392.80)
10204	Locations	S Linda Dr. # 6 Rocky River	OH	FMP	Marietta	388,257.57	385,551.77	\$(2,705.80)
10209	Locations	S Middle Ave Elyria	OH	FMP	Marietta	543,760.67	537,883.73	\$(5,876.94)
10212	Locations	S Hart St. #A8 Mentor	OH	FMP	Marietta	485,144.29	482,615.78	\$(2,528.51)
10231	Locations	S William Street Buffalo	NY	FMP	Marietta	583,839.71	576,824.86	\$(7,014.85)
10232	Locations	S Mooridian Dr Niagara Falls	NY	FMP	Marietta	649,000.89	646,680.13	\$(2,320.76)
10233	Locations	S Union Road West Seneca	NY	FMP	Marietta	456,326.07	451,665.79	\$(4,660.28)
10236	Locations	S Lincoln Ave Lockport	NY	FMP	Marietta	766,703.14	759,665.11	\$(7,038.03)
10238	Locations	S State St Olean	NY	FMP	Marietta	880,228.04	874,877.55	\$(5,350.49)
10239	Locations	AUTO PLUS BATAVIA 10239	NY	FMP	Marietta	1,546,211.83	1,537,047.81	\$(9,164.02)
10251	Locations	S Parkway SR837 Monongahela	PA	FMP	Marietta	485,881.89	484,563.90	\$(1,317.99)
10252	Locations	S Fallowfield Ave Chareloi	PA	FMP	Marietta	503,493.10	499,806.32	\$(3,686.78)
10400	DCs	10400 - BINGHAMTON-10400	NY	FMP	Marietta	489,718.16	486,025.63	\$(3,692.53)
10413	DCs	10400 - BINGHAMTON-10400	NY	FMP	Marietta	2,703,542.88	2,675,963.43	\$(27,579.45)
10625	Locations	S AUTO PLUS-ATHENS OH	OH	FMP	Marietta	333,259.20	331,032.34	\$(2,226.86)
10626	Locations	S AUTO PLUS-BARNESVILLE	OH	FMP	Marietta	420,404.45	421,531.75	1,127.30
10627	Locations	S AUTO PLUS-WATERFORD	OH	FMP	Marietta	298,369.43	296,331.73	\$(2,037.70)
10628	Locations	S AUTO PLUS-CALDWELL	OH	FMP	Marietta	410,633.45	409,277.91	\$(1,355.54)
10629	Locations	S AUTO PLUS-NEW MARTINSVILL	WV	FMP	Marietta	361,136.95	358,246.42	\$(2,890.53)
10630	Locations	S AUTO PLUS-PARKERSBURG	WV	FMP	Marietta	499,239.05	494,774.82	\$(4,464.23)
10631	Locations	S AUTO PLUS-POMEROY	OH	FMP	Marietta	303,490.19	301,642.13	\$(1,848.06)
10632	Locations	S AUTO PLUS-WOODSFIELD	OH	FMP	Marietta	561,553.97	557,821.13	\$(3,732.84)





**Exhibit A – 2**

**Sellers' Calculation of Closing Inventory Amount – Third Closing**

*Attached*

AutoPlus  
Inventory

**SUBJECT TO NDA - HIGHLY CONFIDENTIAL**  
**SUBJECT TO MATERIAL CHANGE**  
**SUBJECT TO FRE408 & ITS EQUIVELANTS**

ID	Type	Profit Center Name	State	Buyer	Lot	Est. Closing Inventory as of 6/29/2023	Act. Closing Inventory as of 6/29/2023	Est. vs. Act. Difference	
10058	Locations	Auto Plus-Pitt Kell-10058	PA	FMP	Marietta	\$ 1,153,679.44	\$ 1,153,679.44	\$ -	
<b>Total</b>							<b>\$ 1,153,679.44</b>	<b>\$ 1,153,679.44</b>	<b>\$ -</b>
Buyer Inventory Valuation Percentage - Northeast								5.0%	
Upward / (Downward) Estimated Closing Adjustment - Northeast								\$ -	
<b>Inventory Escrow Amount</b>								<b>\$ 14,519.50</b>	
Inventory Adjustment for the Benefit of the Buyer								-	
Remaining Inventory Escrow for the Benefit of the Seller								14,519.50	

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

In re:	)	Chapter 11
AUTO PLUS AUTO SALES LLC,	)	Case No. 23-90055 (CML)
Wind-Down Debtor.	)	(Formerly Jointly Administered under Lead Case IEH Auto Parts Holding, LLC, Case No. 23-90054)
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> ,	)	
Plaintiffs,	)	
v.	)	Adv. Proc. No. 24-03040
ELLIOTT AUTO SUPPLY CO., INC. D/B/A FMP,	)	
Defendant.	)	

**ORDER GRANTING PLAINTIFFS’ MOTION FOR SUMMARY JUDGMENT**

This matter having come before this Court on Plaintiffs IEH Auto Parts Holding LLC, *et al.*’s Motion for Summary Judgment (“Motion”); this Court having reviewed the Motion; this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; this Court having found this is a core proceeding under 28 U.S.C. § 157(b)(2); this Court having found it may enter a final order consistent with Article III of the United States Constitution; this Court having found that the Plaintiff’s notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and no other notice need be provided; this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT:**

1. Plaintiffs IEH Auto Parts Holding LLC, *et al.*’s Motion for Summary Judgment is **GRANTED** in full.

2. In deciding on the Disputed Amounts, the Independent Accountant has a duty under Section 3.2 of the APA to determine whether the parties followed the Inventory Methodology in preparing their respective Closing Inventory Amount.<sup>1</sup>

3. This Court shall retain jurisdiction with respect to all matters arising from or relating to the implementation of this Order.

4. This Order disposes of all parties and claims.

5. All relief requested not expressly granted herein is DENIED.

6. A final judgment shall separately issue incorporating these findings.

Dated: \_\_\_\_\_, 2024  
Houston, Texas

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THE HONORABLE CHRISTOPHER LOPEZ  
UNITED STATES BANKRUPTCY JUDGE

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<sup>1</sup> Defined terms not otherwise defined herein shall have the meaning ascribed to them in Plaintiffs' Motion.