

ENTERED

September 05, 2024

Nathan Ochsner, Clerk

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

In re:

AUTO PLUS AUTO SALES, *et al.*,¹

Wind-Down Debtors.

Chapter 11

Case No. 23-90055 (CML)

(Formerly Jointly Administered under
Lead Case IEH Auto Parts Holding, LLC,
Case No. 23-90054)

**REVISED STIPULATION AND AGREED ORDER BETWEEN THE WIND-DOWN
DEBTORS AND TAYLOR COMMUNICATIONS²**

The above-captioned wind-down debtors (collectively, the “Debtors”) and the Taylor Communications (“Taylor”, and together with the Debtors, the “Parties”), enter into this stipulation (the “Stipulation”) and consent to the entry of this agreed order (“Agreed Order”) as follows:

BACKGROUND

1. The Debtors and Taylor had a pre-petition relationship, whereby Taylor printed and stored custom documents for the Debtors. The Debtors would log into a portal to order documents as needed. Taylor billed the Debtors as product was shipped from where Taylor stored it. Inventory held by Taylor in storage was not yet paid for by the Debtors.

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

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

¹ The Wind-Down Debtor’s service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor’s claims and noticing agent at <https://www.kccllc.net/autoplus>.

² This Stipulation and Agreed Order has been revised from the Stipulation and Agreed Order [Docket No. 161] to add a signature block for the Court. No other changes have been made.



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

4. On February 1, 2023, the Court signed its *Order (I) Authorizing Debtors to Pay Certain Prepetition Trade Claims, (II) Confirming Administrative Expense Priority of Outstanding Purchase Orders, and (III) Granting Related Relief* (“Order”) [Docket No. 42]. The Order authorized Debtors to execute trade agreements with vendors for post-petition services.

5. On March 20, 2023, the Parties entered into a Trade Agreement. Pursuant to the Trade Agreement, Taylor accepted the Agreed Payment³ as full and final satisfaction of its Agreed Trade Claim. Taylor agreed to keep supplying the Debtors with goods. Amounts owed to Taylor for services rendered post-petition were to be paid in the ordinary course of business on Customary Trade Terms.

6. Taylor continued to supply the Debtors with goods post-petition. However, as a result of the wind-down process, Debtors need for goods supplied by Taylor declined. Taylor continued to hold inventory for the Debtors.

7. Upon arms’ length, good faith negotiations, the Debtors and Taylor have agreed to fully and finally compromise and settle any and all remaining amount owed pursuant to the Vendor Agreement for all post-petition services, and to avoid further litigation, and intend for this Stipulation to dispose of the entirety of any amount owing pursuant to the Vendor Agreement, with any remainder to be expunged in its entirety.

³ Any terms not defined herein shall have the same meaning as that ascribed in the Trade Agreement.

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

8. The Stipulation is approved by the Parties and its terms incorporated into this Agreement.

9. The Parties have agreed to an amount of \$25,000 in full and final settlement of any and all amounts owing by the Debtors to Taylor for all post-petition services in accordance with the Trade Agreement.

10. The Debtors shall pay the agreed upon amount of the amount owed pursuant to the Vendor Agreement to Taylor as soon as practicable after entry of this Agreed Order, as authorized by the confirmed Plan in these chapter 11 cases, which shall be in full satisfaction for any and all amount outstanding for services rendered post-petition.

11. The terms and conditions of the Stipulation and this Agreement shall be immediately effective and enforceable upon signing this Agreement.


12. This Agreed Order is binding upon and for the benefit of the Parties and their respective successors, agents, assigns, including bankruptcy trustees and estate representatives, and any parent, subsidiary, or affiliated entity of the Parties (for which such Party is legally entitled to bind such parent, subsidiary, or affiliated entity of the Party under applicable law).

13. This Stipulation and Agreement constitutes the entire agreement between the Parties with respect to the amount owed pursuant to the Vendor Agreement and supersedes all prior discussions, agreements, and understandings, both written and oral, among the Parties with respect thereto.

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

IT IS SO ORDERED.

Signed: September 05, 2024



Christopher Lopez
United States Bankruptcy Judge

AGREED TO ON SEPTEMBER 4, 2024 BY:

/s/ Maha Ghyas

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Emily Meraia (TX Bar No. 24129307)

Zachary McKay (TX Bar No 24073600)

Maha Ghyas (TX Bar No. 24138115)

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COUNSEL TO THE WIND-DOWN DEBTORS

-and-

/s/ Elizabeth Hulsebos

Elizabeth Hulsebos

Associate General Counsel Law Department

Taylor Communications

COUNSEL TO TAYLOR COMMUNICATIONS

United States Bankruptcy Court
Southern District of Texas

In re:
Auto Plus Auto Sales LLC
IEH BA LLC
Debtors

Case No. 23-90055-cml
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0541-4
Date Rcvd: Sep 05, 2024

User: ADIuser
Form ID: pdf002

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Total Noticed: 17

The following symbols are used throughout this certificate:

Symbol Definition

+ Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Sep 07, 2024:

Recip ID	Recipient Name and Address
db	+ AP Acquisition Company North Carolina LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ AP Acquisition Company Washington LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ Auto Plus Auto Sales LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH AIM LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH Auto Parts Holding LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH Auto Parts Puerto Rico, Inc., 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH BA LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
op	+ Kurtzman Carson Consultants, LLC dba Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245-5614
cr	+ Nyler Shields, c/o Peter B. Geen, Jr., 80 Monroe Ave, Ste900, Memphis, TN 38103-2481

TOTAL: 9

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

Recip ID	Notice Type: Email Address	Date/Time	Recipient Name and Address
cr	+ Email/Text: bankruptcy.legalnotice@cityofmesquite.com	Sep 05 2024 19:59:00	City of Mesquite, Grimes & Linebarger, LLP, c/o John K. Turner, 120 W Main Suite 201, Mesquite, TX 75149-4224
cr	+ Email/Text: julie.parsons@mvalaw.com	Sep 05 2024 19:59:00	Dallam County Appraisal District, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Sep 05 2024 20:00:00	Dallas County, Linebarger Goggan Blair & Sampson, LLP, c/o John K Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+ Email/Text: collections@eucmail.com	Sep 05 2024 20:00:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Sep 05 2024 20:00:00	Irving ISD, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Sep 05 2024 20:00:00	Tarrant County, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+ Email/Text: julie.parsons@mvalaw.com	Sep 05 2024 19:59:00	The County of Dallam, Texas, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269
cr	+ Email/Text: julie.parsons@mvalaw.com	Sep 05 2024 19:59:00	The County of Stephens, Texas, c/o McCreary, Veselka, Bragg & Allen, P.O. Box 1269, Round Rock, TX 78680-1269

TOTAL: 8

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a

District/off: 0541-4
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preferred address, or ## out of date forwarding orders with USPS.

Recip ID	Bypass Reason	Name and Address
tr		Michael D. Warner
cr		Disney Road Associates, LLC
intp		Edwin McCrary
cr		General Motors LLC
intp		Jackson Walker LLP
op		Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, 3rd Floor, El Segundo
cr		RPT Hialeah I, LLC

TOTAL: 7 Undeliverable, 0 Duplicate, 0 Out of date forwarding address

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Sep 07, 2024

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on September 5, 2024 at the address(es) listed below:

Name	Email Address
Alicia Lenae Barcomb	on behalf of U.S. Trustee US Trustee alicia.barcomb@usdoj.gov
Christopher R. Bankler	on behalf of Plaintiff IEH Auto Parts Holding LLC cbankler@jw.com kgradney@jw.com
Edward L Ripley	on behalf of Defendant Elliot Auto Supply Co. Inc. eripley@andrewsmyers.com, sray@andrewsmyers.com
Emily Meraia	on behalf of Debtor Auto Plus Auto Sales LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com
Evan Gershbein	on behalf of Other Prof. Kurtzman Carson Consultants LLC ECFpleadings@kccllc.com ecfpleadings@kccllc.com
Evan Gershbein	on behalf of Other Prof. Kurtzman Carson Consultants LLC dba Verita Global ECFpleadings@kccllc.com, ecfpleadings@kccllc.com
Jason Lee Boland	on behalf of Interested Party Jackson Walker LLP jason.boland@nortonrosefulbright.com
Jayson B. Ruff	on behalf of U.S. Trustee US Trustee jayson.b.ruff@usdoj.gov
Jennifer A Gehrt	on behalf of Creditor RPT Hialeah I LLC jgehart@bglaw.net
Jim D. Aycock	on behalf of Defendant Elliot Auto Supply Co. Inc. jaycock@andrewsmyers.com, plee@andrewsmyers.com
John Kendrick Turner	on behalf of Creditor Dallas County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com
John Kendrick Turner	on behalf of Creditor City of Mesquite john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com
John Kendrick Turner	

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on behalf of Creditor Tarrant County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com

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Julie Anne Parsons
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vcovington@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com

Julie Anne Parsons
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Kyle Woodard
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Lisa Ann Powell
on behalf of Creditor Disney Road Associates LLC Lisa.Powell@fisherbroyles.com

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on behalf of Debtor Auto Plus Auto Sales LLC mghyas@jw.com

Millie Aponte Sall
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Susan Tran Adams
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kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;dduhon@jw.com

TOTAL: 34