

ENTERED

September 06, 2024

Nathan Ochsner, Clerk

**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. ¹)	(Formerly Jointly Administered
)	under Lead Case IEH Auto Parts
)	Holding LLC, Case No. 23-90054)

**STIPULATION AND AGREED ORDER BY AND AMONG
 GUC TRUSTEE AND VEHICLE SERVICE GROUP, LLC**

[Relates to Claim No. 595]

Michael D. Warner, solely in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"), and Vehicle Service Group, LLC ("VSG," and together with the GUC Trustee, the "Parties"), by and through the undersigned counsel, enter this Stipulation and Agreed Order (this "Stipulation and Agreed Order") and hereby stipulate and agree as follows:

General Background

WHEREAS, on January 31, 2023 (the "Petition Date"), IEH Auto Parts Holding LLC and its debtor affiliates (before the Plan Effective Date, the "Debtors," and after the Plan Effective Date, the "Wind-Down Debtors")² filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of Texas (the "Court").

¹ On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The Wind-Down Debtor's service address is 5330 Caramel Crest Lane, Charlotte, NC 28226.

² The Debtors in these chapter 11 cases, along with the last four digits of each entity's federal tax identification number, are as follows: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428).



WHEREAS, on February 1, 2023, the Court entered an Order [Case No. 23-90054, Dkt. No. 28] authorizing the Debtors to retain Kurtzman Carson Consultants LLC ("KCC" or the "Claims Agent") as claims, noticing, and solicitation agent to, among other things, maintain the official claims register in these bankruptcy cases (the "Claims Register").

WHEREAS, on March 13, 2023, the Court entered an Order [Case No. 23-90054, Dkt. No. 222] establishing (i) May 1, 2023, as the deadline for all non-governmental units to file proofs of claim (the "General Bar Date") and establishing (ii) July 31, 2023, as the deadline for all governmental units to file proofs of claim (the "Government Bar Date" and together with General Bar Date, the "Bar Dates").

WHEREAS, on March 31, 2023, the Debtors filed their respective Schedules of Assets and Liabilities [Case No. 23-90054, Dkt. Nos. 292-304] (as each may have been amended from time to time, the "Bankruptcy Schedules").

WHEREAS, on June 16, 2023, the Court entered an Order [Case No. 23-90054, Dkt. No. 749] confirming the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, Dkt. No. 738] (the "Plan").³ The Plan became effective on October 6, 2023 (the "Effective Date") [Case No. 23-90054, Dkt. No. 922].

WHEREAS, the GUC Trustee has sole authority to object to and reconcile all General Unsecured Claims under the Plan, and the Plan Agent and/or the Wind-Down Debtors, as applicable, have authority to object to and reconcile all Non-GUC Claims. *See Plan* at 37, Art. VII.B.1.

³ Capitalized terms used but not defined herein shall have the meanings provided in the Plan unless otherwise noted.

Claims of Vehicle Service Group, LLC

WHEREAS, IEH Auto Parts LLC's Bankruptcy Schedules list a General Unsecured Claim for Forward Lift, a subsidiary of VSG (together with any other affiliates or subsidiaries of VSG, the "Affiliates"), in the amount of \$48,453.96 [Case No. 23-90054, Dkt. No. 302, Schedule E/F, Part 2, #3.497; Claims Register ScheduleID #3276349] (the "Scheduled Claim").

WHEREAS, on May 1, 2023, VSG filed Proof of Claim No. 595 asserting a Claim against IEH Auto Parts LLC in the total amount of \$175,433.27 as of the Petition Date, including a 503(b)(9) Claim of \$42,944.19 and a General Unsecured Claim of \$132,489.08. VSG's Claim No. 595 includes all amounts owed to Forward Lift and supersedes Forward Lift's Scheduled Claim.

WHEREAS, pursuant to the Court's *Order Sustaining Wind Down Debtors' Fifth Omnibus Objection to Certain Proofs of Administrative Claim (Reduced, Reduced and Reclassified, Satisfied, Duplicate, and Untimely Claims)* [Dkt. No. 65], VSG's 503(b)(9) Claim was reduced to \$6,487.71, and the remainder of the 503(b)(9) Claim was reclassified to a General Unsecured Claim, which increased the total amount of VSG's General Unsecured Claim to \$168,945.56. VSG's Allowed 503(b)(9) Claim has been paid and satisfied in full in the amount of \$6,487.71.

WHEREAS, on June 27, 2024, the GUC Trustee filed the *GUC Trustee's Eleventh Omnibus Objection to Claims (Reduced Claims)* [Dkt. No. 147] (the "Objection") objecting to the amount of VSG's General Unsecured Claim. VSG informally responded to the Objection prior to the response deadline.

WHEREAS, and the Parties have engaged in good faith, arms' length negotiations to resolve the disputes as to VSG's General Unsecured Claim. In order to efficiently resolve such matters without further litigation, and without admission by any of the Parties, the Parties have

agreed to resolve the Objection and all disputes as to VSG's General Unsecured Claim on the terms set forth herein.

NOW, THEREFORE, THE PARTIES HEREBY STIPULATE AND AGREE, AND UPON APPROVAL AND ENTRY OF THIS STIPULATION BY THE COURT, IT IS HEREBY ORDERED AS FOLLOWS:

1. The above recitals are incorporated by reference into this Stipulation and Agreed Order with the same force and effect as if fully set forth hereinafter.

2. Forward Lift's Scheduled Claim [ScheduleID #3276349] is hereby disallowed in its entirety and shall be expunged from the Claims Register. Any other Claims of VSG's Affiliates listed in the Debtors' Bankruptcy Schedules, if any, are hereby disallowed in their entirety and shall be expunged from the Claims Register.

3. Proof of Claim No. 595 filed by VSG is hereby Allowed as a General Unsecured Claim in the amount of \$140,000.00, which shall be paid in accordance with the terms of the Plan.

4. This Stipulation and Agreed Order does not affect or impair VSG's 503(b)(9) Claim, which has been satisfied and paid in full. Neither VSG's 503(b)(9) Claim nor any other Claims of VSG or its Affiliates are subject to reclassification as General Unsecured Claims. The amount of VSG's General Unsecured Claim is hereby capped at the Allowed amount stated above.

5. VSG shall not file or assert any further Claims against the Debtors, the Wind-Down Debtors, the Debtors' bankruptcy estates, or the GUC Trust. VSG represents and warrants that (a) Claim No. 595 is the only Claim it holds against the Debtors; (b) it has not transferred or assigned Claim No. 595 to any third party; and (c) none of its Affiliates holds any other Claims against the Debtors.

6. The GUC Trustee shall not make any further objection to VSG's General Unsecured Claim in the amount of \$140,000.00.

7. The Claims Agent is authorized and directed to update the Claims Register to reflect the terms and relief provided in this Stipulation and Agreed Order.

8. The Parties are authorized to take all actions necessary or appropriate to effectuate the terms of the Stipulation and Agreed Order.

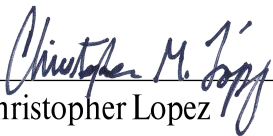
9. The terms of this Stipulation and Agreed Order are effective and enforceable immediately upon approval and entry by the Court.

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

11. This Stipulation and Agreed Order may be executed by electronic means and the printed product of such shall constitute an original of this Stipulation. This Stipulation and Agreed Order may be executed and delivered in multiple counterparts, each of which, when so executed and delivered, shall be and constitute an original and one and the same document.

IT IS SO ORDERED.

Signed: September 06, 2024



Christopher Lopez
United States Bankruptcy Judge

AGREED AS TO FORM AND CONTENT:

Dated: September 5, 2024

/s/ Kyle Woodard

Joseph M. Coleman (SBN 0456610)
John J. Kane (SBN 24066794)
Kyle Woodard (SBN 24102661)
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Counsel for the Auto Parts GUC Trust

/s/ Brian Koenig

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Counsel for Vehicle Service Group, LLC

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

User: ADIuser

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Date Rcvd: Sep 06, 2024

Form ID: pdf002

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 08, 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 06 2024 20:50:00	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 06 2024 20:50:00	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 06 2024 20:51:00	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 06 2024 20:51:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Sep 06 2024 20:51:00	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 06 2024 20:51:00	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 06 2024 20:50:00	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 06 2024 20:50:00	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
Date Rcvd: Sep 06, 2024

User: ADIuser
Form ID: pdf002

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Total Noticed: 17

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 08, 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 6, 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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Total Noticed: 17

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

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on behalf of Interested Party Edwin McCrary klewinski@hirschwest.com aweiler@hirschwest.com

Kyle Woodard
on behalf of Trustee Michael D. Warner kwoodard@krcl.com kwoodard@ecf.courtdrive.com;ecf@krcl.com

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Lisa Ann Powell
on behalf of Creditor Disney Road Associates LLC Lisa.Powell@fisherbroyles.com

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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