

ENTERED

December 20, 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 THE GUC TRUSTEE,
ILLINOIS TOOL WORKS INC. AND ITW GLOBAL TIRE REPAIR INC.**

[Relates to Claim Nos. 472, 474, 477, and 495]

Michael D. Warner, solely in his capacity as trustee (the “GUC Trustee”) of the Auto Parts GUC Trust (the “GUC Trust”), and Illinois Tool Works Inc. and ITW Global Tire Repair Inc., by and through the undersigned counsel, 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 (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”). Claims listed in the Debtors’ Bankruptcy Schedules are referenced herein as “Scheduled Claims,” and creditors with Scheduled Claims are referenced herein as “Scheduled Claimants.”

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”). 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 under the Plan to object to and reconcile all General Unsecured Claims,³ and the Plan Agent and/or the Wind-Down Debtors, as applicable,

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

have authority to object to and reconcile all Non-GUC Claims, including 503(b)(9) Claims. *See Plan* at 37, Art. VII.B.1.

Claims of Illinois Tool Works Inc. and ITW Global Tire Repair Inc.

WHEREAS, IEH Auto Parts LLC's Bankruptcy Schedules list the following General Unsecured Claims for entities affiliated with Illinois Tool Works Inc. and/or ITW Global Tire Repair Inc.:

- (i) ITW Engine Repair in the amount of \$409,959.50 [Case No. 23-90054, Dkt. No. 302, Schedule E/F, Part 2, #3.630; Claims Register ScheduleID #3276461]
- (ii) ITW Evercoat in the amount of \$226,574.16 [Case No. 23-90054, Dkt. No. 302, Schedule E/F, Part 2, #3.631; Claims Register ScheduleID #3276462], which Scheduled Claim has been disallowed and expunged from the Claims Register pursuant to the Court's *Order Sustaining GUC Trustee's Ninth Omnibus Objection to Claims (Scheduled CDU Claims: Claimants H-R)* [Dkt. No. 94];
- (iii) ITW GLOBAL BRANDS in the amount of \$128,277.73 [Case No. 23-90054, Dkt. No. 302, Schedule E/F, Part 2, #3.632; Claims Register ScheduleID #3276463]
- (iv) ITW PERMATEX, INC. in the amount of \$2,407.93 [Case No. 23-90054, Dkt. No. 302, Schedule E/F, Part 2, #3.633; Claims Register ScheduleID #3276464], which Scheduled Claim has been disallowed and expunged from the Claims Register pursuant to the Court's *Order Sustaining GUC Trustee's Sixth Omnibus Objection to Claims (Scheduled CDU Claims: Claimants H-R)* [Dkt. No. 91];
- (v) ITW PRO in the amount of \$265,089.46 [Case No. 23-90054, Dkt. No. 302, Schedule E/F, Part 2, #3.634; Claims Register ScheduleID #3276465], which Scheduled Claim has been disallowed and expunged from the Claims Register pursuant to the Court's *Order Sustaining GUC Trustee's Ninth Omnibus Objection to Claims (Scheduled CDU Claims: Claimants H-R)* [Dkt. No. 94]; and
- (vi) ITW PRO BRANDS in the amount of \$166.80 [Case No. 23-90054, Dkt. No. 302, Schedule E/F, Part 2, #3.635; Claims Register ScheduleID #3276466].

These Scheduled Claimants, together with all other divisions, affiliates, and subsidiaries of Illinois Tool Works Inc. and/or ITW Global Tire Repair Inc., are hereinafter referenced collectively as "Affiliates," and each, an "Affiliate."

WHEREAS, on April 26, 2023, ITW Evercoat, a division of Illinois Tool Works Inc. (“Evercoat”), filed Proof of Claim No. 472 (“Claim No. 472”) asserting a General Unsecured Claim against IEH Auto Parts LLC in the amount of \$313,848.91 as of the Petition Date.

WHEREAS, on April 26, 2023, Permatex, a division of Illinois Tool Works Inc. (“Permatex”), filed Proof of Claim No. 474 (“Claim No. 474”) asserting a Claim against IEH Auto Parts LLC in the total amount of \$513,084.63 as of the Petition Date, comprised of a 503(b)(9) Claim in the amount of \$55,762.74 and a General Unsecured Claim in the amount of \$457,321.89.

WHEREAS, on April 26, 2023, ITW Professional Automotive Products, a division of Illinois Tool Works Inc. (“Professional Auto”), filed Proof of Claim No. 477 (“Claim No. 477”) asserting a General Unsecured Claim against IEH Auto Parts LLC in the amount of \$260,761.75 as of the Petition Date.

WHEREAS, on April 27, 2023, ITW Global Tire Repair Inc. (“Global Tire”) filed Proof of Claim No. 495 (“Claim No. 495”) asserting a Claim against IEH Auto Parts LLC in the total amount of \$203,047.24 as of the Petition Date, comprised of a 503(b)(9) Claim in the amount of \$8,381.14 and a General Unsecured Claim in the amount of \$194,666.10. Global Tire’s 503(b)(9) Claim has been Allowed, satisfied and paid in full in the amount of \$8,381.14.

WHEREAS, Evercoat, Professional Auto, and Permatex are each divisions of Illinois Tool Works Inc., and Global Tire is an Affiliate of Illinois Tool Works Inc. Evercoat, Professional Auto, Permatex, and Global Tire are hereinafter referenced collectively as “ITW Claimants.”

WHEREAS, on October 9, 2024, the GUC Trustee filed the *GUC Trustee’s Twelfth Omnibus Objection to Claims (Reduced Claims)* [Dkt. No. 220] (the “Objection”) objecting to the General Unsecured Claims asserted in Claim No. 472 (Evercoat) and Claim No. 474 (Permatex). Evercoat and Permatex informally responded to the GUC Trustee’s Objection prior to the response

deadline, with the GUC Trustee agreeing to extensions of the deadline to formally respond to the Objection.

WHEREAS, the GUC Trustee also disputes the General Unsecured Claim of Global Tire asserted in Claim No. 495, but does not dispute the General Unsecured Claim of Professional Auto asserted in Claim No. 477.

WHEREAS, the GUC Trustee and ITW Claimants (collectively, the “Parties”) Parties have engaged in good-faith, arm’s length negotiations to resolve the disputes as to the General Unsecured Claims described herein above. To efficiently resolve such matters without further litigation, and without admission by any of the Parties, the Parties have agreed to resolve all disputes as to those General Unsecured Claims 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. All Scheduled Claims of the ITW Claimants and/or their Affiliates (including, without limitation, ScheduleID #3276461, #3276462, #3276463, #3276464, #3276465, and #3276466) are hereby disallowed in their entirety and shall be expunged from the Claims Register.

3. The ITW Claimants’ General Unsecured Claims are hereby Allowed as follows and shall be paid in accordance with the terms of the Plan:

- a. Claim No. 472 filed by Evercoat is Allowed as a General Unsecured Claim in the reduced amount of \$230,000.00;
- b. Claim No. 474 filed by Permatex is Allowed as a General Unsecured Claim in the reduced amount of \$420,000.00;
- c. Claim No. 477 filed by Professional Auto is Allowed as a General Unsecured Claim in the filed amount of \$260,761.75; and

d. Claim No. 495 filed by Global Tire is Allowed as a General Unsecured Claim in the reduced amount of \$165,000.00.

4. Each of the ITW Claimants' General Unsecured Claims is hereby capped in the foregoing Allowed amounts. No portion of any 503(b)(9) Claim or any other Non-GUC Claim filed or asserted by an ITW Claimant shall be reclassified as a General Unsecured Claim.

5. Notwithstanding anything herein to the contrary, this Stipulation and Agreed Order does not affect or impair the 503(b)(9) Claims of Permatex or Global Tire, except to prohibit such 503(b)(9) Claims (or any portion thereof) from being reclassified as General Unsecured Claims. Permatex and Global Tire each hereby waive the right to have any portion of their 503(b)(9) Claims reclassified as a General Unsecured Claims; *provided, however*, that Permatex and Global Tire reserve all other rights, remedies, claims and defenses with respect to their 503(b)(9) Claims.

6. The ITW Claimants shall not file or assert any further Claims against the Debtors, the Wind-Down Debtors, the Debtors' bankruptcy estates, or the GUC Trust. The ITW Claimants are not entitled to and shall not receive any Distributions from the GUC Trust on account of any Claims other than Claim Nos. 472, 474, 477, and 495, as reduced and Allowed under this Stipulation and Agreed Order.

7. The GUC Trustee shall not assert any (further) objections to the ITW Claimants' General Unsecured Claims, or any of them, or otherwise seek to (further) disallow, offset or reduce any such Claims.

8. The ITW Claimants represent and warrant that (a) Claim Nos. 472, 474, 477, and 495 are the only Claims that they hold or assert against the Debtors and/or the GUC Trust; (b) they have not transferred or assigned any Claim to any third party; and (c) none of their Affiliates holds or asserts any other Claims against the Debtors and/or the GUC Trust.

9. 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.

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

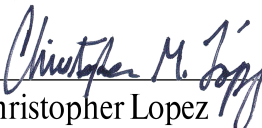
11. The terms of this Stipulation and Agreed Order are effective and enforceable immediately upon approval and entry by the Court.

12. 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.

13. This Stipulation and Agreed Order may be executed by electronic means and the printed product of such shall constitute an original of this Stipulation and Agreed Order. 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: December 20, 2024



Christopher Lopez
United States Bankruptcy Judge

AGREED AS TO FORM AND CONTENT:

Dated: December 16, 2024

/s/ Kyle Woodard

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Kyle Woodard (SBN 24102661)
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***Counsel for ITW Evercoat, a division of
Illinois Tool Works Inc.; Permatex, a
division of Illinois Tool Works Inc.; ITW
Professional Automotive Products, a
division of Illinois Tool Works Inc.; and
ITW Global Tire Repair Inc.***

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: Dec 20, 2024

User: ADIuser
Form ID: pdf002

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Total Noticed: 19

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 Dec 22, 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
cr	+ City of Mesquite, Grimes & Linebarger, LLP, c/o John K. Turner, 120 W Main Suite 201, Mesquite, TX 75149-4224
cr	Continental Battery Company, c/o Clark Hill PLC, Attn: Audrey L. Hornisher, 900 Main Street, Suite 6000, Dallas, TX 75202
cr	+ Integrated Handling Inc, 13325 Enterprise Ave, Cleveland, OH 44135-5105
cr	+ Nyler Shields, c/o Peter B. Geen, Jr., 80 Monroe Ave, Ste900, Memphis, TN 38103-2481

TOTAL: 11

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: julie.parsons@mvalaw.com	Dec 20 2024 19:55:00	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	Dec 20 2024 19:55:00	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	Dec 20 2024 19:56:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Dec 20 2024 19:55:00	Irving ISD, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
op	+ Email/Text: kccnoticing@kcellc.com	Dec 20 2024 19:55:00	Kurtzman Carson Consultants, LLC dba Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245-5614
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Dec 20 2024 19:55:00	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	Dec 20 2024 19:55:00	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	Dec 20 2024 19:55:00	The County of Stephens, Texas, c/o McCreary, Veselka, Bragg & Allen, P.O. Box 1269, Round Rock, TX 78680-1269

TOTAL: 8

District/off: 0541-4
 Date Rcvd: Dec 20, 2024

User: ADIuser
 Form ID: pdf002

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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 preferred address, or ## out of date forwarding orders with USPS.

Recip ID	Bypass Reason	Name and Address
tr		Michael D. Warner
cr		BLUESCAPE ALTERA FMC, LLC
cr		Clarit Realty, Ltd.
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: 9 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: Dec 22, 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 December 20, 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
Audrey Lorene Hornisher	on behalf of Creditor Continental Battery Company audrey.hornisher@clarkhillstrasburger.com mina.alvarez@clarkhillstrasburger.com
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
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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
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Jayson B. Ruff	on behalf of U.S. Trustee US Trustee jayson.b.ruff@usdoj.gov

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Veronica Ann Polnick

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Vianey Garza

on behalf of U.S. Trustee US Trustee vianey.garza@usdoj.gov

Zachary S McKay

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kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;dduhon@jw.com

Zachary S McKay

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TOTAL: 38