

ENTERED

March 11, 2025

Nathan Ochsner, Clerk

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

In re:

IEH AUTO PARTS HOLDING LLC, *et al.*,

Wind-Down Debtors.

Chapter 11

Case No. 23-90055 (CML) ¹

Jointly Administered

**STIPULATION AND AGREED ORDER BETWEEN THE WIND-DOWN DEBTORS
AND STANDARD MOTOR PRODUCTS, INC.**

The above-captioned wind-down debtors (collectively, the “Debtors”) and Standard Motor Products, Inc. (“SMP”, and together with the Debtors, the “Parties”), enter into this stipulation (the “Stipulation”) and consent to entry of the agreed order below (the “Order”), as follows:

BACKGROUND

1. 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.

2. SMP and the Debtors are party to certain vendor agreements, pursuant to which SMP sold certain goods to the Debtors.

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 and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 749]

¹ On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Docket 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.



(the “Confirmation Order”) confirming the *Combined Plan and Disclosure Statement* (the “Plan”) [Docket No. 442] of the Debtors.²

4. The “Effective Date” of the Plan occurred on October 6, 2023 [Docket No. 922].

5. On April 20, 2023, SMP filed Proof of Claim No. 498 (the “Claim”), \$1,129,029.89 of which was asserted as a § 503(b)(9) administrative priority claim (the “503(b)(9) Claim”) for the value of goods provided to the Debtors in the ordinary course of business in the twenty-day period preceding the Petition Date.³

6. Upon a reconciliation of the 503(b)(9) Claim, and arms’ length, good faith negotiations, the Debtors and SMP have agreed to fully and finally compromise and settle the 503(b)(9) Claim to avoid further litigation and intend for this Stipulation to dispose of the entirety of the 503(b)(9) Claim, with any remainder of the 503(b)(9) Claim to reclassified as a General Unsecured Claim.

7. The GUC Claim, including any amounts reclassified to a General Unsecured Claim herein, shall remain subject to review, reconciliation, and objection by the GUC Trustee in every respect as provided for under the Plan, including without limitation, objection on the basis that any portion of the asserted general unsecured claim should have been asserted, claimed or allowed (notwithstanding this Stipulation) as a claim under section 503(b)(9) of the Bankruptcy Code, and SMP reserves all rights with respect to the GUC Claim.

² Capitalized terms not defined herein shall have the meanings provided in the Plan unless otherwise noted.

³ The Claim also asserted \$8,617,730.49 as a general unsecured claim (the “GUC Claim”). For purposes of clarity, this Stipulation resolves only the portion of the Claim asserted as an administrative expense claim under 11 U.S.C. § 503(b)(9). The reconciliation and resolution of the GUC Claim is being conducted by the GUC Trustee. To be clear, this Stipulation does not pertain to or in any way affect the GUC Claim. All rights of the GUC Trustee with respect to the GUC are reserved, including the rights of the GUC Trustee to object to the same.

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

1. The Stipulation is approved and its terms incorporated into this Order.
2. SMP has an allowed administrative expense claim pursuant to section 503(b)(9) in the amount of \$607,819.10 (the “Allowed 503(b)(9) Claim”). For the avoidance of doubt, the portion of the Claim allowed administrative priority treatment in this case is capped at \$607,819.10, subject to the GUC Trustee’s right to object to and seek to reclassify all or any portion of the GUC Claim as a Section 503(b)(9) Claim.
3. The remainder of the 503(b)(9) Claim, that is the 503(b)(9) Claim less the Allowed 503(b)(9) Claim, totaling \$521,210.79, shall be reclassified as a General Unsecured Claim.
4. The GUC Claim, including any amounts reclassified as a General Unsecured Claim herein, shall remain subject to review, reconciliation, and objection by the GUC Trustee in every respect as provided for under the Plan, including without limitation, objection on the basis that any portion of the GUC Claim should have been asserted, claimed or allowed (notwithstanding this Stipulation) as a claim pursuant to section 503(b)(9) of the Bankruptcy Code, and SMP’s rights with respect to the general unsecured portion of its Claim remain fully reserved.
5. The Claims and Noticing Agent is authorized and directed to update the Claims Register to reflect the changes to the Claim set forth herein.
6. The Debtors shall pay the full amount of the Allowed 503(b)(9) Claim to SMP as soon as practicable within fourteen (14) business days after entry of this Order, as authorized by the confirmed Plan in these chapter 11 cases, which shall be in full satisfaction of the 503(b)(9) Claim.
7. The terms and conditions of the Stipulation and this Order shall be immediately effective and enforceable upon entry of this Order.

8. This 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).

9. This Stipulation and Order constitutes the entire agreement between the Parties with respect to the 503(b)(9) Claim and supersedes all prior discussions, agreements, and understandings, both written and oral, among the Parties with respect thereto.

10. 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: March 11, 2025



Christopher Lopez
United States Bankruptcy Judge

AGREED TO ON FEBRUARY 20, 2025 BY:

/s/ Zachary McKay

JACKSON WALKER LLP

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Vienna Anaya (TX Bar No. 24091225)

Emily Meraia (TX Bar No. 24129307)

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COUNSEL TO THE WIND-DOWN DEBTORS

-and-

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Director, Corporate Credit & Collections

Standard Motor Products, Inc.

United States Bankruptcy Court
Southern District of Texas

In re:
Auto Plus Auto Sales LLC
IEH Auto Parts Holding LLC
Debtors

Case No. 23-90055-cml
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0541-4

User: ADIuser

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Date Rcvd: Mar 11, 2025

Form ID: pdf002

Total Noticed: 21

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 Mar 13, 2025:

Recip ID	Recipient Name and Address
db	+ AP Acquisition Company New York LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
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	Cars Training Network Inc., c/o Kevin Bell, 350 Marwood Dri, Oshawa, Ontario, Canada, L1H8B4
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: 13

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	Mar 11 2025 20:39:00	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	Mar 11 2025 20:41:00	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	Mar 11 2025 20:41:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Mar 11 2025 20:41:00	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@kccllc.com	Mar 11 2025 20:39:00	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	Mar 11 2025 20:41:00	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	Mar 11 2025 20:39:00	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	Mar 11 2025 20:39:00	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
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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: Mar 13, 2025

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 March 11, 2025 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
Emily Meraia	on behalf of Debtor IEH BA LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com
Emily Meraia	on behalf of Debtor IEH AIM LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com
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Evan Gershbein	

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	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
JaKayla DaBera	on behalf of Trustee Michael D Warner jdabera@krcl.com jdabera@ecf.courtdrive.com;ecf@krcl.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 jgehrt@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
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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
Maha Ghyas	on behalf of Debtor Auto Plus Auto Sales LLC mghyas@jw.com
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TOTAL: 44