

**ENTERED**

April 15, 2025

Nathan Ochsner, Clerk

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

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In re:	) Chapter 11
	)
AUTO PLUS AUTO SALES LLC, <sup>1</sup>	) Case No. 23-90055 (CML)
	)
Wind-Down Debtor.	) (Formerly Jointly Administered under
	) Lead Case IEH Auto Parts Holding
	) LLC, Case No. 23-90054)
	)

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**STIPULATION AND AGREED ORDER BETWEEN  
THE WIND-DOWN DEBTOR AND CARS TRAINING NETWORK INC.**

The above-captioned wind-down debtor (the “Wind-Down Debtor” and prior to the Effective Date,<sup>2</sup> the “Debtor”) and CARS Training Network Inc. (the “Claimant” and together with the Wind-Down Debtor, the “Parties”) enter this stipulation and agreed order (the “Stipulation”) as follows:

On January 31, 2023 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”);

On June 16, 2023, the Bankruptcy Court entered an order [Docket No. 749, Case No. 23-90054] (the “Confirmation Order”) confirming the Debtors’ *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. 738, Case No. 23-90054] (the “Plan”);

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<sup>1</sup> 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.kccellc.net/autoplus>.

<sup>2</sup> Capitalized terms used but not defined herein have the meanings given to them in the Plan (defined below).



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On June 29, 2023, Claimant filed Proof of Claim No. 675 asserting a priority amount of \$8,333.33 against Debtor IEH Auto Parts Holding LLC (“Claim No. 675”);

The Effective Date of the Plan occurred on October 6, 2023 [Docket No. 922, Case No. 23-90054];

On February 28, 2025, the Wind-Down Debtor filed the *Wind-Down Debtor’s Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Untimely Claims, No Liability Claims, and Satisfied Claims)* [Docket No. 273], which was later amended by the *Wind-Down Debtor’s Amended Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Untimely Claims, No Liability Claims, and Satisfied Claims)* [Docket No. 308] (the “Objection”);

On March 10, 2025, Claimant filed its *Affidavit of Kevin Bell in Response to Notice of Objection to Claim* [Docket No. 304] (the “Response”);

The Parties have consensually agreed, after good faith, arm’s-length negotiations, to resolve Claim No. 675, the Objection, and the Response pursuant to the terms herein.

**NOW, THEREFORE**, in consideration of the foregoing recitals, which are incorporated into this Stipulation, the Parties hereby stipulate and agree as follows:

1. Claim No. 675 shall be allowed as an administrative expense claim in the amount of \$4,166.66 (the “Allowed Claim”). The remaining amounts asserted in Claim 675 are disallowed.
2. The Objection is withdrawn solely as to Claim No. 675.
3. The Response is withdrawn.
4. The Wind-Down Debtor shall pay the full amount of the Allowed Claim to Claimant 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.

5. Upon entry of this Stipulation, Kurtzman Carson Consultants, LLC dba Verita is hereby authorized and directed to amend or remove Claim No. 675 from the Official Claims Register to reflect the terms herein without prejudice to the rights described and reserved in this Stipulation.

6. The entry of this Stipulation and the treatment herein fully and finally resolves Claim No. 675, and Claimant fully and finally releases the Wind-Down Debtor and its affiliates, officers and employees with respect to Claim No. 675.

7. The Parties hereby agree that each party shall bear its own costs and attorneys' fees and other expenses incurred related to Claim No. 675, the Objection, the Response, and this Stipulation.

8. Neither this Stipulation nor any negotiations and writings in connection with this Stipulation are intended to, or shall be construed to: (a) be evidence of or an admission on behalf of either Party regarding any claim, right or defense that such Party may have against the other Party; or (b) waive or otherwise modify any releases, exculpation, injunction, and discharge provided in the Plan or by operation of the Bankruptcy Code, except as explicitly provided herein.

9. The terms of this Stipulation will be immediately effective and enforceable upon its entry.

10. The Stipulation is intended by the Parties to be binding upon their successors, agents, assigns, and any parent, subsidiary, or affiliated entity of the Parties.


11. The undersigned hereby represent and warrant they have full authority to execute this Stipulation on behalf of the respective Parties and that the respective Parties have full knowledge of, and have consented to, this Stipulation. The Claimant represents that it has not

sold, pledged, conveyed, assigned, or otherwise transferred any part of Claim No. 675, or any right, interest, or cause of action it may have against the Wind-Down Debtor related to Claim No. 675.

12. This Stipulation shall not be modified, altered, amended, or supplemented except by a writing executed by the Parties.

13. The Court retains jurisdiction with respect to all matters arising from or related to the interpretation, implementation or enforcement of this Stipulation.

Signed: April 14, 2025

  
\_\_\_\_\_  
Christopher Lopez  
United States Bankruptcy Judge

Dated: April 11, 2025

/s/ Emily Meraia

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**JACKSON WALKER LLP**

Matthew D. Cavanaugh (TX Bar No. 24062656)

Veronica A. Polnick (TX Bar No. 24079148)

Zachary McKay (TX Bar No. 24073600)

Emily Meraia (TX Bar No. 24129307)

1401 McKinney Street, Suite 1900

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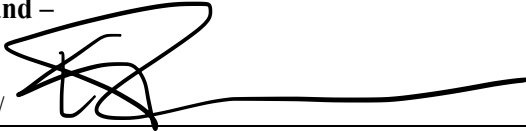
Email: vpolnick@jw.com

zmckay@jw.com

emeraia@jw.com

*Counsel to the Wind-Down Debtor*

- and -

A handwritten signature in black ink, appearing to be 'Kevin Bell', written over a horizontal line.

/s/  
Kevin Bell

President, CARS Training Network 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: Apr 15, 2025

Form ID: pdf002

Total Noticed: 22

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 Apr 17, 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	+ Fidelity and Deposit Company of Maryland, c/o Clark Hill PLC, Duane J. Brescia, 3711 South Mopac Expressway, Building One, Suite 500 Austin, TX 78746-8041
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: 14

**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	Apr 15 2025 20:48:00	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	Apr 15 2025 20:50:00	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	Apr 15 2025 20:50:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Apr 15 2025 20:50:00	Irving ISD, Linebarger Goggan Blair & Samspon, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
op	+ Email/Text: kccnoticing@kccllc.com	Apr 15 2025 20:48:00	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	Apr 15 2025 20:50:00	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	Apr 15 2025 20:48:00	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	Apr 15 2025 20:48:00	The County of Stephens, Texas, c/o McCreary, Veselka, Bragg & Allen, P.O. Box 1269, Round Rock, TX 78680-1269

District/off: 0541-4  
 Date Rcvd: Apr 15, 2025  
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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
cr		UNITED STATES OF AMERICA

TOTAL: 10 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: Apr 17, 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 April 15, 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
Christina E. Cullom	on behalf of Creditor UNITED STATES OF AMERICA christina.cullom@usdoj.gov Caseview.ecf@usdoj.gov;USATXS.Bankruptcy-ECF@usdoj.gov;nicole.robbs@usdoj.gov;raymond.babauta@usdoj.gov;rhoma.romero@usdoj.gov
Christopher R. Bankler	on behalf of Plaintiff IEH Auto Parts Holding LLC cbankler@jw.com kgradney@jw.com
Duane J Brescia	on behalf of Creditor Fidelity and Deposit Company of Maryland dbrescia@clarkhill.com kwebster@clarkhill.com,efarrar@clarkhill.com
Edward L Ripley	on behalf of Defendant Elliot Auto Supply Co. Inc. eripley@andrewsmyers.com, sray@andrewsmyers.com
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Emily Meraia	on behalf of Debtor IEH Auto Parts Holding LLC emeraia@jw.com

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Emily Meraia

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

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Jennifer A Gehrt

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Jim D. Aycock

on behalf of Defendant Elliot Auto Supply Co. Inc. jaycock@andrewsmyers.com, plee@andrewsmyers.com

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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

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Maha Ghyas

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

Michelle E Shriro

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Millie Aponte Sall

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Susan Tran Adams

on behalf of Debtor IEH Auto Parts Holding LLC stran@ts-llp.com  
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US Trustee

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TOTAL: 46