

ENTERED

October 14, 2025

Nathan Ochsner, Clerk

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

In re:

AUTO PLUS AUTO SALES LLC,¹

Wind-Down Debtors.

Chapter 11

Case No. 23-90055 (CML)²(Formerly Jointly Administered under
Lead Case IEH Auto Parts Holding LLC,
Case No. 23-90054)**MEDIATED SETTLEMENT AGREEMENT AND
AGREED ORDER BETWEEN THE WIND-DOWN DEBTORS
AND MANN + HUMMEL FILTRATION TECHNOLOGIES US LLC**

The above-captioned wind-down debtors (collectively, the “Debtors”) and MANN + HUMMEL Filtration Technologies US LLC, (“M+H,” and together with the Debtors, the “Parties,” and each, a “Party”), enter into this Mediated Settlement Agreement (“Agreement”) and consent to the 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. M+H and one or more of the Debtors are party to certain vendor agreements, pursuant to which M+H sold certain goods to one or more of 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*

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 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.



and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code [Docket No. 749] confirming the *Combined Plan and Disclosure Statement* (the “Plan”) [Docket No. 442] of the Debtors.³

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

5. On May 1, 2023, M+H filed Proof of Claim No. 567 (the “Claim”), \$1,868,778.70 of which was asserted as a § 503(b)(9) administrative priority claim (the “503(b)(9) Claim”) for goods provided to one or more of the Debtors in the ordinary course of business in the twenty-day period preceding the Petition Date.⁴

6. On October 27, 2023, M+H filed its *Motion for Allowance and Payment of Administrative Expense Claim Pursuant to Section 503(b) of the Bankruptcy Code* (the “Admin Motion”) [Docket No. 966]. M+H determined that a portion of the 503(b)(9) Claim filed in the Claim was delivered after the Petition Date. M+H asserts that the correct 503(b)(9) amount owed is \$1,465,982.64 (the “Amended 503(b)(9) Claim”) and the value of goods delivered after the Petition Date total \$841,737.38 (the “Administrative Claim”). The Amended 503(b)(9) Claim together with the Administrative Claim total \$2,307,720.02 (the “Non-GUC Claim”).

7. On September 5, 2025, the Court entered the *Stipulation and Agreed Order Regarding Mediation* [Docket No. 406], pursuant to which the Parties agreed to mediate their

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

⁴ M+H also asserted a general unsecured portion of its Claim totaling \$15,127,143.24 (the “GUC Claim”). For purposes of clarity, this Agreement and Order 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 Agreement and Order does not pertain to or in any way affect the GUC Claim other than the amounts being specifically reclassified as indicated herein. The GUC Claim, including any amounts reclassified to a non-priority general unsecured claim by this Agreement and Order are subject to future review, reconciliation, and objection by the GUC Trustee in every respect as provided for under the Plan and this Agreement and Order. 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.

disputes before United States Bankruptcy Judge Marvin Isgur. On October 3, 2025, the Court entered a Supplemental Mediation Order [Docket No. 433].

8. The Debtors have asserted that \$269,996.81 of the Amended 503(b)(9) Claim does not qualify for administrative claim treatment because the invoices supporting those amounts were on account of goods that were either not delivered in the 20-day 503(b)(9) period or were not received by the Debtor. Therefore \$269,996.81 of the Amended 503(b)(9) Claim should be reclassified to a General Unsecured Claim and shall remain subject to review, reconciliation, and objection by the GUC Trustee in as provided for under the Plan and this Agreement and Order (the “Reclass”).

9. The Debtors have further asserted that M+H owes funds to the Debtor on account of vendor support funds which should be set off against the Amended 503(b)(9) Claim (the “VSF”). The Debtors have further asserted that M+H owes funds to the Debtors on account of customer rebate programs which should be set off against the Administrative Claim (the “Rebates”). M+H disputes that it owes or is liable for the VSF or the Rebates.

10. Upon a reconciliation of the Non-GUC Claim, the VSF and the Rebates, and arms’ length, good faith negotiations at a mediation conducted by Judge Isgur on October 8, 2025, the Debtors and M+H have agreed to fully and finally compromise and settle the Non-GUC Claim, VSF, and Rebates together to avoid further litigation, for a cash payment to M+H, and intend for this Agreement and Order to dispose of the entirety of the 503(b)(9) Claim, Amended 503(b)(9) Claim, Administrative Claim, Non-GUC Claim, VSF, and Rebates, with any unpaid remainder of the Non-GUC Claim, other than those amounts specifically reclassified in this Agreement and Order, to be disallowed in full.

11. The GUC Claim, including those amounts being reclassified in this Agreement and Order, shall remain subject to review, reconciliation, and objection by the GUC Trustee in every respect as provided for under the Plan and this Agreement and Order, including without limitation, objection on the basis that a portion of the asserted general unsecured claim should have been claimed as a Section 503(b)(1) or 503(b)(9) claim. M+H reserves all rights with respect to the GUC Claim.

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

1. The Parties' Agreement is approved on the terms set forth herein, and the above recitals are incorporated into this Agreement and Order.

2. M+H has an allowed administrative expense claim pursuant to Section 503(b)(1) and 503(b)(9) in the amount of \$949,000.00 (the "Allowed Non-GUC Claim"). For the avoidance of doubt, the portion of the Claim allowed administrative priority treatment in this case, including with respect to the relief requested in the Admin Motion, is capped at \$949,000.00.

3. The Reclass, totaling \$269,996.81, shall be reclassified as a non-priority general unsecured claim and shall be subject to review, reconciliation, and objection by the GUC Trustee in every respect as provided for under the Plan and this Agreement and Order.

4. The remainder of the Amended 503(b)(9) Claim, that is the Amended 503(b)(9) Claim less the Allowed 503(b)(9) Claim and less the Reclass, shall be disallowed in full. For the avoidance of doubt, this Agreement and Order satisfies each of the 503(b)(9) Claim, Amended 503(b)(9) Claim, and the Admin Motion in full.

5. The Admin Motion [Docket No. 966] is hereby withdrawn.

6. The Claims and Noticing Agent is authorized and directed to update the Claims Register to reflect the changes to the Claim set forth herein.

7. The Debtors shall pay the full amount of the Allowed Non-GUC Claim to M+H by wire transfer on or before October 17, 2025, as authorized by the confirmed Plan in these chapter 11 cases, which shall be in full and final satisfaction of the Non-GUC Claim, VSF, and the Rebates, and any and all claims or causes of action that could be asserted by the Debtors against M+H.

8. Except with respect to the VSF, Rebates, Reclass, and the provisions above, the GUC Claim shall remain unaffected and 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 all or any portion of the GUC Claim should have been asserted, claimed or allowed (notwithstanding this Agreement and Order) as a claim under section 503(b)(9) of the Bankruptcy Code—and all rights of the GUC Trustee and M+H are expressly reserved and retained with respect to the GUC Claim.

9. The terms and conditions of this Agreement and Order shall be immediately effective and enforceable upon entry of this Order.

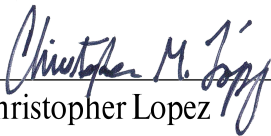
10. This Agreement and Order are binding upon and for the benefit of the Parties and their respective successors, agents, assigns, including bankruptcy trustees and estate representatives, and any parent, subsidiary, or affiliated entity of the Parties (for which such Party is legally entitled to bind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

11. This Agreement and Order constitute the entire agreement between the Parties with respect to the Non-GUC Claim and the Admin Motion and supersedes all prior discussions, agreements, and understandings, both written and oral, among the Parties with respect thereto.

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

IT IS SO ORDERED.

Signed: October 14, 2025



Christopher Lopez
United States Bankruptcy Judge

AGREED TO ON October 10, 2025 BY:

/s/ Zachary McKay

JACKSON WALKER LLP

Zachary McKay (TX Bar No 24073600)

Emily Meraia (TX Bar No. 24129307)

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Email: zmckay@jw.com

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COUNSEL TO THE WIND-DOWN DEBTORS

-and-

/s/ Kristian W. Gluck

NORTON ROSE FULBRIGHT

Kristian W. Gluck

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COUNSEL TO MANN + HUMMEL FILTRATION TECHNOLOGIES US LLC

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
Date Rcvd: Oct 14, 2025

User: ADIuser
Form ID: pdf002

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Total Noticed: 23

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 Oct 16, 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	+ 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	+ MANN + HUMMEL Filtration Technologies US LLC, Attn: Len Rowe and Matt Cloninger, 1 Wix Way, Gastonia, NC 28054-6142
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@mvbalaw.com	Oct 14 2025 21:19:00	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	Oct 14 2025 21:19:00	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	Oct 14 2025 21:20:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+ Email/Text: msprouse@sprousepllc.com	Oct 14 2025 21:19:00	FRAM Group Operations LLC, c/o Sprouse Law Firm, 901 Mopac Expwy South, Bldg 1, Ste 300, Austin, TX 78746-5883
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Oct 14 2025 21:19:00	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	Oct 14 2025 21:19:00	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	Oct 14 2025 21:19:00	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@mvbalaw.com	Oct 14 2025 21:19:00	The County of Dallam, Texas, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269

District/off: 0541-4
Date Rcvd: Oct 14, 2025

User: ADIuser
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Total Noticed: 23

cr + Email/Text: julie.parsons@mvbalaw.com

Oct 14 2025 21:19:00

The County of Stephens, Texas, c/o McCreary,
Veselka, Bragg & Allen, P.O. Box 1269, Round
Rock, TX 78680-1269

TOTAL: 9

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		Cars Training Network Inc., c/o Kevin Bell, 350 Marwood Dri, Oshawa, Ontario, Canada, L1H8B4
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: 11 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: Oct 16, 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 October 14, 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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Zachary S McKay	on behalf of Debtor Auto Plus Auto Sales LLC zmckay@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com

TOTAL: 51