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

In re:	)	Chapter 11
IEH AUTO PARTS HOLDING LLC, *et al.*,[1]	)	Case No. 23-90054 (CML)
Debtors.	)	(Jointly Administered)

DECLARATION OF DISINTERESTEDNESS OF CAPFINANCIAL PARTNERS, LLC PURSUANT TO THE ORDER AUTHORIZING THE RETENTION AND COMPENSATION OF CERTAIN PROFESSIONALS UTILIZED IN THE ORDINARY COURSE OF BUSINESS

I, Michael Strother, make this declaration (this "Declaration") under penalty of perjury:

1. I am a Senior Director, Advisor Group of CAPFINANCIAL PARTNERS, LLC dba CAPTRUST Financial Advisors, located at 4208 Six Forks Road, Suite 1700, Raleigh, NC 27609 (the "Company").

2. IEH Auto Parts Holding LLC and certain of its affiliates, as debtors and debtors in possession (collectively, the "Debtors"), have requested that the Company provide retirement plan advisory services to the Debtors, namely IEH Auto Parts LLC, and the Company has consented to provide such services.

3. The Company may have performed services in the past, may currently perform services and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors' chapter 11 cases. The Company does not perform

[1] The Debtor entities in these chapter 11 cases, along with the last four digits of each Debtor entity's federal tax identification number, are: 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). The Debtors' service address is: 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144.

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services for any such person in connection with these chapter 11 cases or have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates with respect to the matter on which the Company is proposed to be employed.

4. As part of its customary practice, the Company is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be employed by the Debtors, claimants, and parties in interest in these chapter 11 cases.

5. Neither I nor any principal, partner, director, officer of, or professional employed by, the Company has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principal and regular employees of the Company.

6. Neither I nor any principal, partner, director, officer of, or professional employed by, the Company, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates with respect to the matter(s) upon which this Company is to be employed.

7. The Debtors owe the Company $44,076.84 for prepetition services, the payment of which is subject to limitations contained in the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532.

8. I understand that the amount owed by any of the Debtors to the Company for prepetition services will be treated as a general unsecured claim, and, as such, the Company may file a proof of claim.

9. I further understand that this Declaration will not suffice as the Company's proof of claim.

10. As of January 31, 2023, which was the date on which the Debtors commenced these chapter 11 cases, the Company was party to a Retirement Plan Advisory Services Agreement that

includes a provision for indemnification with certain of the Debtors. [A copy of such agreement is attached as **Exhibit 1** to this Declaration.]

11. [**If there is an indemnification agreement]:** Such agreement for indemnification (the "OCP Agreement") is subject to the following modifications, applicable during the pendency of the Debtors' chapter 11 cases:

(a) The Company shall not be entitled to indemnification, contribution, or reimbursement pursuant to the OCP Agreement for services other than the services provided under the OCP Agreement, unless such services and the indemnification, contribution, or reimbursement are approved by the Court.

(b) Notwithstanding anything to the contrary in the OCP Agreement, the Debtors shall have no obligation to indemnify the Company, or provide contribution or reimbursement to the Company, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from the Company's gross negligence, willful misconduct, fraud, self-dealing (if found to be applicable), bad faith, or breach of fiduciary duty (if any); (ii) for a contractual dispute in which the Debtors allege the breach of the Company's contractual obligations if the Court determines that indemnification, contribution, or reimbursement would not be permissible under applicable law; (iii) of any type for which the Court determines that indemnification, contribution, or reimbursement would not be permissible; or (iv) settled prior to a judicial determination under (i) or (ii), but determined by the Court, after notice and a hearing, to be a claim or expense for which the Company should not receive indemnity, contribution, or reimbursement under the terms of the OCP Agreement as modified by the Court.

(c) If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), or (ii) the entry of an order closing these chapter 11 cases, the Company believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the OCP Agreement (as modified by this Order), including the advancement of defense costs, the Company must file an

> application therefor in this Court, and the Debtors may not pay any such amounts to the Company before the entry of an order by the Court approving the payment. All parties in interest shall retain the right to object to any demand by the Company for indemnification, contribution, or reimbursement. In the event that the Company seeks reimbursement from the Debtors for attorneys' fees and expenses in connection with the payment of an indemnity claim pursuant to the OCP Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in the Company's own applications, both interim and final, but determined by the Court after notice and a hearing.

12. The Company is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Company should discover any facts bearing on the matters described herein, the Company will supplement the information contained in this Declaration.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Date: May 2, 2023

Michael Strother

RETIREMENT PLAN ADVISORY SERVICES AGREEMENT

This Retirement Plan Advisory Services Agreement (the "**Agreement**") is effective July 15, 2022 by and between **IEH AUTO PARTS LLC** ("**Client**") and CAPFINANCIAL PARTNERS, LLC, d/b/a CAPTRUST Financial Advisors, a North Carolina limited liability company, ("**CAPTRUST**"). Client, individually and as the plan sponsor, retains CAPTRUST to provide the Services (as described below) in its capacity as an Investment Adviser firm registered with the Securities and Exchange Commission (the "**SEC**") under the Investment Advisers Act of 1940, as amended, (the "**Advisers Act**") for Client's IEH Auto Parts LLC 401(k) Plan (the "**Plan**"). The parties agree as follows:

1. Investment Advisory Services

1.1. Services Provided. CAPTRUST will provide the services selected by Client in **Exhibit A** attached (collectively, the "**Services**") with respect to the Plan. The Services shall be provided to Client on the terms and conditions set out in this Agreement.

1.2. Additional Services. This Agreement only governs the Services and Fees (as defined below) described in this Agreement, and it shall not affect or be applicable to any other services provided by CAPTRUST (or any of its affiliated companies) to Client or any related person or entity pursuant to any separate agreement or understanding. If so provided pursuant to a separate written agreement, CAPTRUST may be employed to provide separate services to certain Self Directed Brokerage Accounts where an independent fiduciary (i.e., Client) and the Plan Participant acknowledge that they understand they will be receiving individualized services and the Plan Participant engages those services under a separate pricing schedule and agreement approved by CAPTRUST and that independent fiduciary.

2. Fees

2.1. Amount. CAPTRUST shall not be compensated on the basis of a share of capital gains upon or capital appreciation of the funds or any portion of the funds of Client or the Plan. Rather, the fees to be paid to CAPTRUST for the Services (the "**Fees**") shall be determined as follows:



Any fees received by CAPTRUST (or any of its affiliates) from the investment companies selected by Client for the Plan's accounts will reduce the amount of the Fees otherwise due CAPTRUST, on a dollar-for-dollar basis as separately disclosed to Client in the "Indirect Fee Advisory Disclosure". (See **Section 10.2**)

2.2. Payment. Fees are calculated on a quarterly basis (i.e., using one-quarter of the annual rate stated above) and will be payable quarterly, in advance, at the beginning of each calendar quarter. If this Agreement becomes effective as of a day other than the first day of a calendar quarter or if a termination of this Agreement is effective on a day other than the last day of a calendar quarter, the Fees for that calendar quarter shall be prorated (calculated on a per diem basis) and the applicable amount promptly paid by Client to CAPTRUST or refunded by CAPTRUST to Client, as the case may be.

Client authorizes CAPTRUST to collect the Fees in the following manner:

- **Invoice Client**
  Invoice Plan assets – Direct Charge to Participant Accounts
  Invoice Plan assets – Direct Fee Paid
  Other: _____

Client's execution of this Agreement may authorize the custodian of the Plan's account(s) to debit such account(s) for the amount of CAPTRUST's Fees and to remit those amounts directly to CAPTRUST.

3. Information

3.1. Client/Plan Information. Client will provide or will cause to be provided to CAPTRUST all pertinent information regarding the Plan's investment objectives, risk tolerances, asset allocation, historical performance, income and liquidity requirements, and any other relevant matters, all as may from time to time be reasonably requested by CAPTRUST. Client authorizes CAPTRUST to obtain all information from the Plan's other service providers and the Plan's trustee and administrator as CAPTRUST may reasonably require. CAPTRUST may rely on all information provided to it pursuant to this Section without further verification unless the information appears erroneous, improper, or questionable on its face.

If the Plan's needs or objectives change so that the information previously provided is no longer accurate or complete, Client must promptly provide the updated information to CAPTRUST, in writing. It is understood and agreed that CAPTRUST shall not be responsible for any delay or failure in providing Services to the extent such delay or failure is caused or contributed to by Client's failure to timely provide the necessary information to CAPTRUST.

3.2. Confidentiality Obligation. All personnel and financial information provided by Client or any of its employees (regardless of the medium used) to CAPTRUST, and any and all data or information contained in or extracted from any of the foregoing, is deemed "**Proprietary Information**". Except with Client's prior permission, CAPTRUST shall not use such Proprietary Information and shall not disclose any part of the Proprietary Information to third parties.

Notwithstanding the preceding to the contrary, this non-disclosure obligation shall not apply to any of the Proprietary Information which is:

(i) generally known to the public;
(ii) obtainable by CAPTRUST from other sources (other than its affiliated entities) without restriction;
(iii) known by CAPTRUST prior to performing under this Agreement;
(iv) reasonably necessary to disclose as part of the Services to be provided by CAPTRUST;
(v) reasonably necessary to disclose in any proceeding in which CAPTRUST is either enforcing its rights under this Agreement or defending against claims made by Client or the Plan; and/or
(vi) required by law, governmental regulation, or court order, or requested by any governmental regulator, to be disclosed.

This non-disclosure obligation shall survive for a period of three years after a termination of this Agreement.

3.3. Electronic Communication. The parties acknowledge that the Client information described in **Section 3.1** and any materials, reports, and other information to be provided by CAPTRUST to Client and/or the Plan in the ordinary course of providing the Services may be transmitted electronically (including email and Internet or intranet websites). By signing this Agreement, each party consents to the use of electronic communication and acknowledges that the delivery of information sent over the Internet is sometimes regarded as insecure because unauthorized or unintended third parties could potentially access or intercept such information. Each party shall be required to implement and maintain commercially reasonable and customary administrative, physical, and technical security precautions to protect the privacy, and prevent any unauthorized use, access, destruction, or disclosure, of any information communicated by such means.

CAPTRUST will maintain, consistent with industry standards and applicable law, a cybersecurity policy and business continuity plan both of which shall be provided to Client upon request.

4. Indemnification/Insurance

4.1. Mutual Indemnification Obligation. Except to the extent attributable to a Breach (as defined below) of the party otherwise to be indemnified:

(a) CAPTRUST shall indemnify and hold harmless the Plan, the Plan's trustees (other than non-fiduciaries), and members of its plan committee (collectively, the "**Plan Parties**") and Client; and

(b) Client shall indemnify and hold harmless CAPTRUST,

from and against any and all third party claims, loss, damage, and expense (including reasonable attorneys' fees, court costs, and other defense costs) that result from the indemnifying party's: (i) breach of this Agreement; (ii) negligence or willful misconduct; or (iii) breach of its fiduciary duty under ERISA, (collectively, a "**Breach**").

For purposes of this Section:

(a) All acts attributable to a party shall include the acts of that party's officers, directors, members/managers, employees, and agents;
(b) All acts of the Plan Parties and third party service providers to the Plan (other than CAPTRUST) are attributable to Client; and
(c) All indemnification rights shall extend to the indemnified party's owners, officers, directors, managers, employees, and agents.

The indemnification obligations and rights under this **Section 4** shall survive a termination of this Agreement.

4.2. Indemnification Procedure. If a party entitled to indemnification pursuant to the terms of this Agreement (the "**Indemnitee**") receives any summons or any other written official or unofficial notice or threat of litigation or claim which it is to be indemnified against (the "**Indemnified Matter**"), it shall promptly notify the indemnifying party (the "**Indemnitor**"). Such notice must be in writing and include a reasonable identification of the alleged facts giving rise to the Indemnified Matter or, if applicable, a copy of the complaint which has been filed against the Indemnitee.

If litigation is instituted against an Indemnitee with respect to an Indemnified Matter, the Indemnitor shall have the right, within 10 business days after the Indemnitor's receipt of notice of the Indemnified Matter, to select counsel which will represent that Indemnitee in connection with the Indemnified Matter, provided that such counsel is reasonably acceptable to that Indemnitee and is agreed to in writing. Even if such counsel is acceptable to it, the Indemnitee shall nevertheless have the right to retain separate counsel at its own expense which shall represent its interest with respect to the Indemnified Matter. If the Indemnitor timely selects counsel as required above, the Indemnitor may pursue any litigation to a final determination by a court of competent jurisdiction, and expressly reserves the right, at its sole discretion, to appeal from any adverse judgment or order.

If the Indemnitor fails to timely select counsel as required above, the Indemnitee shall, upon written notice to the Indemnitor, have the right to select its own counsel and to defend, settle, and pay the Indemnified Matter on its own. In that case, and provided under the terms of this Agreement the Indemnitee was entitled to indemnification as to the claim, the Indemnitor shall, promptly after its receipt of the Indemnitee's written demand for such, reimburse Indemnitee for the reasonable costs of the Indemnitee's defense of the Indemnified Matter, (including its reasonable attorneys' fees) and the judgment and/or settlement paid by the Indemnitee.

4.3. Indemnified Matter Settlement. Neither the Indemnitor nor the Indemnitee shall have the right to settle, compromise, or consent to any claim involving an Indemnified Matter without the other party's express written approval. Notwithstanding the preceding to the contrary, if the proposed settlement or compromise of an Indemnified Matter: (a) provides that the proposed relief against Indemnitee consists solely of monetary damages, which will be paid in full by the Indemnitor; (b) includes an unconditional, unqualified release of the Indemnitee from such claim(s) by the claimant/plaintiff in a form and substance reasonably satisfactory to the Indemnitee; and (c) is one the Indemnitor is otherwise prepared to accept; but is rejected by the Indemnitee, then that Indemnitor shall only be liable for the amount of the settlement or compromise rejected by the Indemnitee (along with all costs and expenses incurred up to the date of that rejection), and, thereafter, Indemnitee shall be solely responsible for all additional litigation and/or settlement costs relating to the Indemnified Matter.

4.4. Insurance. Continuously throughout the term of this Agreement: (i) CAPTRUST shall maintain professional liability (errors and omissions) insurance with coverage of $5,000,000/$5,000,000; (ii) each party shall maintain commercial general liability insurance with coverage of not less than $1,000,000, combined single limits; and (iii) Client or the Plan shall maintain a fidelity bond as required by §412 of ERISA. Upon a party's request, the other party shall promptly provide the requesting party with appropriate documents evidencing the coverage required of it under this Agreement. The amount and coverage of such insurance shall not be construed to limit a party's liability, nor relieve it of any other obligation under this Agreement.

5. Warranty/Limitation of Liability

5.1. Limited Warranty/Disclaimer. CAPTRUST warrants that: (i) it is qualified to provide the Services; and (ii) all of the Services shall be performed in good faith, in accordance with all applicable standards in the industry and all applicable laws and governmental regulations (including ERISA), and with the degree of diligence, care, and skill that a prudent person rendering similar services would exercise under similar circumstances. Any information provided by CAPTRUST which has been obtained, computed, formatted, or displayed by outside sources is believed to be accurate, but may not have been independently verified by CAPTRUST and cannot be guaranteed. Investments are subject to various market, political, currency, economic, and business risks and may not always be profitable. CAPTRUST cannot guarantee financial results and any information provided by it regarding past performance cannot guarantee future results. **There are no other warranties, express or implied (including any implied warranties of merchantability or fitness for a particular purpose), relating to the Services.**

5.2. Liability Limitation. Except with respect to amounts payable by a party pursuant to its indemnity obligations under Section 4, neither party, under any circumstances, shall be liable for any indirect, special, consequential, punitive or exemplary damages, or similar damages arising out of or relating to this Agreement or the relationship of the parties under this Agreement. Client acknowledges that: (i) the Fees charged by CAPTRUST reflect the agreed upon allocation of risks between the parties as contemplated by this Agreement, including the limitation of liability described above; and (ii) a modification of this allocation of risks would affect the Fees.

6. Representations

CAPTRUST represents that it is a registered investment adviser under the Advisers Act and agrees to maintain such registration throughout the term of this Agreement. In addition, CAPTRUST is affiliated with CapFinancial Securities, LLC, a member of FINRA and Securities Investors Protection Corporation.

Each party warrants that: (i) it is authorized and empowered to enter into this Agreement; (ii) the person(s) signing in a representative capacity on its behalf is duly authorized to sign this Agreement; and (iii) this Agreement constitutes its valid and binding obligation and is enforceable against it in accordance with its terms, subject to bankruptcy, insolvency, and similar laws affecting generally the enforcement of creditor's

rights and the discretion of a court to grant specific performance of contracts. Client has determined and represents that:

(i) the retention of CAPTRUST as an investment advisor is permitted by the Plan documents and any related trust;
(ii) this Agreement is in the best interests of the Plan and its participants;
(iii) the Plan documents do not prohibit payment of the Fees out of Plan assets; such payment is prudent and allowable under ERISA; and the Fees required under this Agreement are reasonable; and
(iv) the Plan (a) is exempt from Federal income taxation under Section 501(a) of the Internal Revenue Code of 1986, as amended (the "Code"), by reason of qualifying under Section 401(a) of the Code, (b) is maintained pursuant to a plan or trust instrument that authorizes it to participate in a common, collective or commingled trust fund, and (c) for any common, collective or commingled trust in which it participates, provides that the declaration of trust or other governing instrument under which such common, collective or commingled trust fund is maintained, is a part of the Plan).

Upon CAPTRUST's request, Client will provide copies of the Plan documents and such supporting documentation as may be reasonably required for CAPTRUST to verify these representations.

7. Termination

Client may terminate this Agreement, with or without cause, upon not less than 30 days' prior written notice given to the other party. CAPTRUST may terminate this Agreement, with or without cause, upon not less than 60 days' prior written notice given to the other party. Any such termination will be effective on the date specified in that notice; provided it is at least 30 days after CAPTRUST's receipt of such, or 60 days after Client's receipt of such, as applicable. Termination will not affect Client's responsibilities under this Agreement for Fees owed as a result of Services rendered or costs incurred by CAPTRUST through the effective date of termination. On and after the effective date of termination, CAPTRUST will have no further obligation to provide any of the Services or to otherwise advise Client with respect to Client's assets or the Plan.

8. Arbitration

8.1. Binding Arbitration. Except as expressly provided in **Section 9.9**, all controversies and disputes between Client or the Plan and CAPTRUST (including CAPTRUST's affiliates) arising out of or related to this Agreement or the relationship of the parties under this Agreement, irrespective of the type of claim, shall be determined by binding arbitration under the then applicable rules of JAMS or the American Arbitration Association (as applicable, the "**Association**"), as elected by the party initiating the arbitration. The decision of the arbitrator shall be final and binding on all parties and a judgment upon the arbitrator's award may be entered in any court having jurisdiction thereof. If a civil action seeking injunctive relief is filed, such action shall be brought in the jurisdiction specified in this Agreement and, in any event, confined and limited to an action for injunctive relief only.

8.2. Arbitration Procedure. A party may initiate an arbitration proceeding by sending written notice of such (the "**Arbitration Demand**") to the other party at any time prior to the date the dispute is barred by the applicable statute of limitations. That notice shall specify the nature of the dispute and the Association selected. The arbitration shall be held in or around Raleigh, North Carolina, if the Arbitration Demand is filed by Client or the Plan, and shall be held in or around the city included in Client's address on the last page of this Agreement if the Arbitration Demand is filed by CAPTRUST. In each instance the arbitration shall be administered by the applicable Association's nearest office.

Notwithstanding the Association's rules and procedures, the parties shall be entitled to conduct discovery pursuant to the applicable Rules of Civil Procedure for the jurisdiction in which the arbitration is being held; provided that all such discovery shall be concluded within 90 days of the date of the Arbitration Demand.

All disputes relating to discovery which cannot immediately be resolved by the parties shall be submitted to the arbitrator for an expedited ruling. The arbitration shall be conducted by a single arbitrator mutually acceptable to the parties, or, if the parties are unable to agree upon a single arbitrator within 20 days of receipt of the Arbitration Demand, then by a single arbitrator appointed by the applicable Association in accordance with its rules. Unless the arbitrator awards otherwise, the cost of the arbitration shall be ratably borne by the parties to the proceeding.

8.3. Class Action Waiver. No person shall bring a putative or certified class action to arbitration, nor seek to enforce any pre-dispute arbitration agreement against any person who has initiated in court a putative class action or who is a member of a putative class who has not opted out of the class with respect to any claims encompassed by the putative class action until:

(i) the class certification is denied;
(ii) the class is decertified; or
(iii) Client is excluded from the class by the court.

Such forbearance to enforce an agreement to arbitrate shall not constitute a waiver of any rights under this Agreement except to the extent stated above.

9. Miscellaneous

9.1. Rules of Construction. The following rules shall be followed in interpreting the provisions of this Agreement:

(a) All attached schedules and exhibits, if any, are incorporated into this document by this reference and are made a part of this document. The term "Agreement" shall be deemed to include all such exhibits and schedules and any other documents expressly incorporated, by reference, into this Agreement;
(b) All words and phrases in this Agreement shall be construed to include the singular or plural number, and the masculine, feminine, or neuter gender, both as the context requires;
(c) The captions and headings in this Agreement are for convenience only and in no way define, limit, or describe the scope or intent of any provisions of this Agreement;
(d) All references to "Sections" are references to sections of this Agreement unless some other reference is established;
(e) The term "include" or "including" shall be deemed to mean "without limitation";
(f) This Agreement may be executed in any number of counterparts with the same effect as if all parties had signed the same document. All counterparts shall be construed together and shall constitute one Agreement;
(g) Any statutory reference in this Agreement shall include a reference to any successor to such statute and/or revision thereof;
(h) This Agreement shall be construed as having been drafted by both parties, jointly, and not in favor of or against one party or the other;
(i) Whenever possible, each provision of this Agreement and every related document shall be interpreted in such manner as to be valid under applicable law. If, for any reason, a provision is found by a court of competent jurisdiction to be illegal, invalid, or unenforceable, such shall not affect the validity of the remaining provisions provided that doing so does not adversely affect, in any material respect, the economic or legal substance of the transactions contemplated by this Agreement as to any party. In that case, in lieu of the illegal, invalid, or unenforceable provision, there shall be automatically added, as a part of this Agreement, a provision as similar in terms as necessary to render the provision legal, valid, and enforceable;
(j) "Client" is the person identified in the opening paragraph. Unless expressly provided otherwise in this Agreement, references to "Client" shall also be references to the Plan's "plan sponsor" and/or the Plan's "plan administrator" (as both are defined under ERISA), as the context requires; and
(k) "ERISA" refers to the Employee Retirement Income Security Act of 1974, as amended from time to time, or any corresponding provisions of succeeding law.

9.2. Entire Agreement. This Agreement constitutes the entire and exclusive agreement between the parties on this subject matter and supersedes any and all prior agreements, arrangements, and understandings (whether written, oral, electronic, or otherwise) between the parties.

9.3. Modification. No modification of this Agreement shall be binding unless in writing, identified as a modification, and signed by the party against which it is sought to be enforced.

9.4. Rights & Remedies/Waiver. With respect to the rights and remedies provided by this Agreement:

(a) they are cumulative and are given in addition to any other rights the parties may have by law, statute, ordinance, or otherwise;
(b) the use of any one right or remedy by any party shall not preclude or waive its right to use any or all other remedies; and
(c) no waiver of any right or remedy shall be enforceable unless it is in writing, identified as a waiver, and signed by all of the parties in interest that may be adversely affected by such waiver.

In no event shall a waiver, even if in writing and properly executed, operate as a waiver of any other right or remedy or of the same right or remedy on a future occasion.

9.5. Assignment. A party may not assign any of its rights or delegate any of its obligations under this Agreement (whether voluntarily or by operation of law) without the other party's prior written consent, which it may withhold in its sole discretion. Any purported assignment or delegation by a party without the other party's prior written consent is void and of no force or effect. In no event, however, shall any such assignment or delegation relieve the assignor from its duties and obligations under this Agreement.

Notwithstanding the foregoing,

(a) each party has the right, without the consent of the other party, to assign this Agreement, or delegate obligations, to any Affiliate (as that term is interpreted under Rule 12b-2 of the Securities Exchange Act of 1934, as amended) as part of an internal reorganization. Client acknowledges and agrees that transactions that do not result in a change of actual control or management of CAPTRUST shall not be considered an assignment pursuant to Rule 202(a)(1)-1 under the Advisers Act; and
(b) Client may, without CAPTRUST's prior consent, assign this Agreement to an Affiliated Entity (as defined below). Client shall nevertheless give CAPTRUST prompt written notice of any such assignment. "Affiliated Entity" means: (i) an entity that directly or indirectly controls, is controlled by, or is under common control with Client; (ii) the purchaser of substantially all of Client's assets (provided the purchaser assumes this Agreement); or (iii) the surviving entity in a merger involving Client. Unless otherwise agreed, in writing, by CAPTRUST, a permitted assignment shall not release Client from its obligations under this Agreement.

This Agreement shall be binding upon and shall inure to the benefit of the parties and their permitted successors and assigns.

9.6. Relationship of Parties. Each party shall at all times be an independent contractor under this Agreement. Nothing in this Agreement shall be deemed or construed to constitute or create a partnership, association, joint venture, or agency between the parties. Each party will execute and deliver all additional documents and do all other acts as may be reasonably necessary to carry out the provisions and intent of this Agreement.

9.7. Attorneys' Fees. In addition to any other available remedy, in any action or proceeding brought to enforce any provision of this Agreement, or where any provision of this Agreement is validly asserted as a defense in such action or proceeding, the successful party in such action or proceeding shall be entitled to recover reasonable attorneys' fees incurred by it in such action or proceeding from the unsuccessful party.

9.8. Governing Law. This Agreement shall be deemed executed and completed in North Carolina. Except to the extent preempted by the Advisers Act (or any rule, regulation, or order adopted by the SEC thereunder)

or ERISA (or any rule, regulation, or order adopted by the Department of Labor thereunder), this Agreement and all claims or causes of action (whether in contract, tort, or statute) arising out of or relating to this Agreement, the relationship of the parties under this Agreement, or the negotiation, execution, or performance of this Agreement shall be governed by the laws of North Carolina (including its statutes of limitations), without giving effect to its conflict of laws principles.

9.9. Jurisdiction. In any court action seeking injunctive relief (in which case, such action shall be strictly limited to an action for injunctive relief only); in any court action seeking to challenge the enforceability of the binding arbitration provisions of this Agreement; or in any court action filed after a court of competent jurisdiction has declared such arbitration provisions to be unenforceable, the courts of North Carolina shall have exclusive jurisdiction over such legal actions, venue to be in Wake County, North Carolina. By their signatures below, each party consents to such exclusive, personal jurisdiction and venue and waives any objection thereto. **To the fullest extent permitted by law, each party expressly waives the right to trial by jury in any action, proceeding, or counterclaim, whether in contract, tort, or otherwise, relating to or arising out of this Agreement or the relationship of the parties under this Agreement.**

9.10. Notices. Except where another form of notice is specifically permitted in this Agreement, to be effective, a notice required under this Agreement must be in writing, addressed to the appropriate address noted in this document or as otherwise noted in writing in accordance with this provision, and must either be: (a) personally served (deemed received on receipt or refusal of delivery); (b) delivered by a nationally recognized overnight express delivery service (deemed received the next business day); (c) deposited in the United States Mail, registered or certified mail, postage prepaid, return receipt requested (deemed received the third business day after posting); or (d) sent by confirmed email transmission (deemed received on confirmed receipt of transmission).

10. Disclosures

10.1. Brochure/Privacy Policy. By signing below, Client acknowledges receipt of the CAPTRUST Form ADV, Part 2 (the "**Disclosure Brochure**"), which contains CAPTRUST's Privacy Policy and is intended to disclose information about CAPTRUST's qualifications and business practices and any conflicts of interest. (Please refer to the Disclosure Brochure for the entire Privacy Policy. Clients may call (800) 967-9948 with any questions.) The Disclosure Brochure is not intended to modify or expand the terms of this Agreement. In the event of a conflict between the terms of this Agreement and the terms of the Disclosure Brochure, the terms of this Agreement shall control. Among other things, CAPTRUST's Privacy Policy requires that CAPTRUST obtain Client's permission prior to including Client's company name/logo on CAPTRUST's Representative Client List. By signing this Agreement, Client agrees to permit CAPTRUST to include its company name/logo in either a print or electronic version of its "Representative Client List" and other CAPTRUST print marketing materials. Client understands that the listing of this information is not intended to be Client's "testimonial" and will not be represented by CAPTRUST as a reference or endorsement of the investment advisory, consulting, or client services provided by CAPTRUST.

10.2. ERISA §2550.408b-2 Disclosure. Client and CAPTRUST make the following disclosures:

Client represents that it is the "responsible plan fiduciary" for the selection and monitoring of service providers and investment managers for the Plan in accordance with the requirements of ERISA and the governing Plan documents. CAPTRUST is entitled to rely upon this statement until notified in writing to the contrary.

This Agreement also constitutes a disclosure statement under ERISA Regulation §2550.408b-2.

CAPTRUST will disclose to Client any change to the information in this Agreement required to be disclosed by CAPTRUST under ERISA Regulation §2550.408b-2(c)(1)(iv) as soon as practicable, but no later than sixty (60) days after the date CAPTRUST is informed of the change. If timely disclosure is precluded due to extraordinary circumstances beyond CAPTRUST's control, the disclosure will be made as soon as practicable.

CAPTRUST will disclose to Client any change to the information pertaining to the investment funds required to be disclosed by CAPTRUST under ERISA Regulation §2550.408b-2(c)(1)(iv) as soon as practicable, but not less than annually. If timely disclosure is precluded due to extraordinary circumstances beyond CAPTRUST's control, the disclosure will be made as soon as practicable.

In accordance with ERISA Regulation §2550.408b-2(c)(1)(vi)(A), CAPTRUST will, as requested by Client or the plan administrator in writing, timely disclose all information related to this Agreement and any compensation or fees received in connection with this Agreement that is required for the Plan to comply with the reporting and disclosure requirements of Title I of ERISA and the regulations, forms, and schedules issued thereunder. Each disclosure will be furnished reasonably in advance of the date on which the requesting fiduciary states that it must comply with the applicable reporting or disclosure requirements under Title 1 of ERISA, unless such disclosure is precluded due to extraordinary circumstances beyond CAPTRUST's control, in which case the information will be disclosed as soon as practicable.

If CAPTRUST makes an unintentional error or omission in disclosing the information required under ERISA Regulation §2550.408b-2(c)(1)(iv) or (vi)(A), CAPTRUST will disclose to Client the corrected information as soon as practicable, but no later than 30 days from the date CAPTRUST learns of such error or omission.

If and when CAPTRUST is to receive any Indirect Compensation (as defined under ERISA Regulation §2550.408b-2(c)(1)(viii)(B)(2)) from the investment companies selected by Client for the Plan's accounts, CAPTRUST will promptly send Client written notice (an "Indirect Fee Advisory Disclosure") that identifies the services for which the indirect compensation will be received, the amount, payer, and a description of the arrangement between the payer and CAPTRUST pursuant to which the Indirect Compensation is received. (As provided in this Agreement, Indirect Compensation will be credited, dollar-for-dollar, against the fees otherwise due CAPTRUST from Client.) CAPTRUST will also notify Client within the timeframes prescribed by the ERISA Regulations of any changes that will affect the receipt of the Indirect Compensation as well as the Indirect Compensation itself.

CAPTRUST will disclose to Client any compensation received or allocated to CAPTRUST by its affiliates and/or subcontractors (if any) as required under ERISA Regulation §2550.408b-2(c)(1)(iv)(C)(3). CAPTRUST is affiliated with CapFinancial Securities, LLC and Freedom One Retirement Services, LLC.

[Signature page follows.]

IN WITNESS WHEREOF, each party has duly executed and delivered this Agreement effective as of the date indicated above.

IEH AUTO PARTS LLC,
a Delaware limited liability company

By: Tara Givens

Name/Title: Tara Givens, Vice President Human Resources
Address: 112 Townpark Drive, Suite 300, Kennesaw, GA 30144

CAPFINANCIAL PARTNERS, LLC,
a North Carolina limited liability company

By: DocuSigned by: E5AC46745B15454...

Name/Title: Greg Rohrbach Senior Manager
Address: 4208 Six Forks Road - Ste. 1700, Raleigh, NC 27609

[This Agreement shall not be binding on a party until signed by all parties, as indicated by each party's signature above.]

EXHIBIT A – NON-DISCRETIONARY SCHEDULE OF SERVICES

1. ERISA §3(21) Investment Advisory Fiduciary Services

CAPTRUST shall perform all of the following Investment Advisory Fiduciary Services as a fiduciary as defined in ERISA §3(21)(A)(ii). When providing the ERISA §3(21) Fiduciary Services, CAPTRUST will solely be making recommendations to Client. Any such recommendations are based upon CAPTRUST's professional judgment and Client is not required to implement any recommendations made by CAPTRUST. Client acknowledges that it has retained, and will exercise, final decision-making authority and responsibility for the implementation of any recommendations made to Client by CAPTRUST. CAPTRUST will not serve as an ERISA §3(38) investment manager.

CAPTRUST will perform each of the investment services listed below:

☒ **Development of Investment Policy Statement:**

CAPTRUST will review the Plan's investment objectives, risk tolerance, and goals with Client. If the Plan does not have an investment policy statement which describes the Plan's investment objectives, risk tolerance, and goals (an "**IPS**"), CAPTRUST will make recommendations to assist Client in creating an appropriate IPS. If the Plan has an existing IPS, CAPTRUST will review it for consistency with the Plan's objectives and recommend revisions to Client to establish investment policies that are consistent with the Plan's objectives.

The IPS will be based upon Modern Portfolio Theory and will incorporate considerations such as employee and participant demographics, nature of asset class categories, any limits or investment return objectives for the asset class categories set forth in the IPS including the Designated Investment Alternatives ("**DIAs**"), and criteria and systems used to supervise, monitor, and evaluate the DIAs pursuant to the Plan's IPS.

This IPS will address:

- Roles and Responsibilities
- Objectives, Risk Tolerance, and Constraints
- Asset Allocation Guidelines
- Investment Manager Selection, Monitoring, and Retention Criteria
- Prohibited Investments
- Performance Measurement Standards

As appropriate, CAPTRUST will also make recommendations to revise or amend the IPS based on input from Client regarding their objectives and other emerging developments and assist Client with adopting any amendments.

☒ **Recommendations for Selecting & Monitoring the Plan's Investments**

Once the IPS is approved by Client, CAPTRUST will make recommendations to Client about how to implement the investment policy described in the IPS. CAPTRUST will review the investment options available to the Plan and will suggest investments that meet the criteria designated in the IPS. CAPTRUST will monitor the investments and will periodically recommend that Client retain, review, or consider replacing investments that no longer meet the IPS criteria. CAPTRUST will be providing recommendations only and will not have any authority to make any investment decisions. CAPTRUST will not be responsible for making recommendations concerning selecting, monitoring, retaining, or removing employer stock or investment options selected by Client that are not covered under the IPS.



CAPTRUST will make recommendations to Client concerning:

- Selecting Investments
- Monitoring and Replacing Investments
- Utilizing Proprietary Scoring and Investment Research

CAPTRUST will provide information, analysis, and reporting designed to assist Client in making an informed decision regarding the Plan's investment offerings.

Note that investments in collective trust funds are only available to certain qualified plans.

☒ **Investment Performance Measurement & Analysis**

CAPTRUST will prepare periodic investment reports, not less than quarterly, for the Plan (each a "**Report**") which document investment performance, investment fees, consistency of fund management, and conformance to the guidelines set forth in the IPS. CAPTRUST will meet with Client quarterly to review the Reports and the Plan's investments.

☒ **Recommendations For Selecting & Monitoring Qualified Default Investment Alternatives**

Based upon guidelines established by the IPS and information provided by Client about the characteristics of the Plan's participant base, CAPTRUST will annually (unless otherwise agreed to between CAPTRUST and the Client) provide information, analysis, and recommendations designed to assist Client in selecting the Plan's Qualified Default Investment Alternative(s) ("**QDIAs**") to be utilized in the event a participant does not provide direction for the investment allocation of their account. Once Client selects the QDIA(s), CAPTRUST will utilize the IPS to monitor the QDIA(s) and will make available analysis, reports, and other information periodically. If the IPS indicates a QDIA may meet the criteria for removal, CAPTRUST will provide information, analysis, and recommendations designed to assist Client in making an informed decision regarding the replacement of a QDIA.

☐ **Managed Account Portfolios**

Managed Account Portfolios ("**MAPs**") are made available and managed in the form of Collective Investment Trusts offered by Wilmington Trust, N.A. CAPTRUST is the sole sub-advisor to the MAPs and advises them in a manner consistent with executed investment guidelines and Modern Portfolio Theory. CAPTRUST selects the investments, allocates the accounts, and rebalances the MAPs on an ongoing basis and will make available analysis, reports, and other information on a periodic basis or upon request. Except to the extent prohibited by applicable law, CAPTRUST will vote the proxies for those securities held in the MAPs. CAPTRUST may retain a third party proxy voting and reporting service in order to fulfill its proxy voting duties. CAPTRUST will not, however, advise or act for Client or the Plan in any legal proceedings, including bankruptcies or class actions, involving securities held or previously held in the MAPs or the issuers of such securities. Client will instruct Wilmington Trust, N.A. to promptly forward to CAPTRUST copies of all proxies and shareholder communications relating to securities held in the MAPs (other than material relating to any legal proceedings). CAPTRUST will not be liable to Client or the Plan for failing to vote any proxies that it does not receive on a timely basis.

☐ **Individualized Investment Advice to Plan Participants**

CAPTRUST's licensed representatives will provide individual investment advice to Plan Participants through one-on-one appointments. This advice is offered in a fiduciary capacity. The basis of the individual advice is determined by establishing a participant's risk tolerance level and using CAPTRUST's asset allocation strategies that are based on Modern Portfolio Theory and the Plan's investment options. Plan Participants will exercise final decision-making authority and responsibility for the implementation of any recommendations made by CAPTRUST.

Plan Level Services include:

- Annual project management
- Assignment of lead retirement consultant
- Develop annual calendar
- Produce and manage participant surveys
- Provide progress reports
- Manage online appointment software
- Produce webcasts and presentations

Participant Level Services include:

- Enrollment assistance
- Assist participants in accessing account information and negotiating websites
- Retirement Blueprint® preparation
  - Determine proper savings level/deferral rates
  - Investment diversification recommendations
  - Retirement progress report
- Distribution option counseling
- Pre-retiree consulting/counseling
- Access to online tools
- Access to Advice Desk 800 number
- Provide one-on-one meetings: _____ Days Per Year OR _____ Upon Request
  - Dedicated client specific days may be delivered virtually or onsite
  - Dedicated Financial Advisors assigned for continuity
  - Screen sharing capabilities
  - Customized announcement emails
  - Multiple locations and time zones accommodated

☒ **Assistance with Plan Fiduciaries' Selection & Management of Service Providers**

Fiduciaries are required to make informed decisions when selecting and monitoring the Plan's service providers. At a minimum, the Plan's arrangements with service providers must be necessary for the operation of the Plan and reasonable with respect to both the terms of the arrangement and the compensation paid for the services. CAPTRUST will annually (unless otherwise agreed to between CAPTRUST and the Client) provide the following services designed to help Client and the Plan's fiduciaries comply with their requirements to prudently select and monitor the Plan's service providers:

- Evaluate roles and responsibilities of third party service providers
- Review fees and services as required by and described in ERISA §408(b)(2)
- Review disclosures with responsible Plan fiduciary
- Provide periodic benchmarking of fees and services to assist the Plan fiduciaries in their evaluation of covered service providers for reasonableness
- Review ERISA spending accounts or plan reimbursement account utilization
- Review participant notices and disclosures described under ERISA §404(a) regulations

☒ Approximately once every 3-5 years (unless otherwise agreed to between CAPTRUST and the Client), lead 401(k) Plan service provider evaluations via Request for Information (RFI), including:

- Gather and distribute Plan information
- Gather bidder responses
- Evaluate information
- Prepare analysis for Client
- Participate in contract negotiations
- Liaise between Client and covered service provider in the event of conversion or transition

2. ERISA Non-Fiduciary Services

Although not performed in a fiduciary capacity under ERISA, CAPTRUST shall perform all of the following non-investment related consulting services:

☒ **Assistance with Fiduciary Oversight & Committee Education**

Fiduciaries are responsible to act prudently when managing and administrating their plans and to document the basis for the decisions they make in this regard. CAPTRUST will create files and maintain data on CAPTRUST Direct, a secure fiduciary information portal. CAPTRUST Direct is made available to Client and its Plan committees to assist the Plan's fiduciaries with the operation and administration of the Plan and to provide a structured process for the development, application, and retention of documents and decisions made by the Plan fiduciaries. Additionally, CAPTRUST shall provide the following services to Client to facilitate the Plan fiduciaries in meeting their ongoing responsibilities:

- ☒ Create and maintain fiduciary audit information via access to CAPTRUST Direct Plan specific web portal (including but not limited to Reports, Meeting Agendas, Minutes, and Plan documentation provided by Client)
- ☒ Develop and deliver fiduciary training and education programs for Client and other Plan fiduciaries
- ☒ Review the Plan's committee structure and allocation of roles and responsibilities among committee members, Client, and CAPTRUST
- ☒ Evaluate Plan objectives and services available through the Plan
- ☒ Maintain all Plan reports, notices, and documentation prepared by CAPTRUST
- ☒ Review requirements and notices for compliance with ERISA §404(c)
- ☒ Provide required disclosure materials as described in ERISA §408(b)(2)
- ☒ Attend committee meetings as requested
- ☒ Provide periodic CAPTRUST research reports

☐ **Employee Investment Education & Communication**

Fiduciaries are required to ensure that eligible employees receive certain information, disclosures, and notices that are accurate and timely. CAPTRUST will provide employee education to help communicate certain information provided by Client through one or more group meetings. Additionally, CAPTRUST shall provide the following selected services with the goal of increasing employee engagement, participation, and overall retirement readiness:

- ☐ Assistance managing vendor offered employee education program
- ☐ Provide educational meetings: _____ Days Per Year (virtual or on-site)
- ☐ Deliver topical education presentations
- ☐ Deliver plan structure overview
- ☐ Assist participants with navigation of recordkeeping systems and services

3. Exclusions From Services

The parties acknowledge that CAPTRUST:

- Will not serve as a plan custodian, third party administrator, or record keeper or assume the duties of a trustee of the Plan or administrator (as defined under ERISA).
- Except as otherwise expressly provided in this **Exhibit A**, shall have no authority or responsibility to vote proxies for securities held by the Plan or take any other action relating to shareholder rights regarding those securities, including delivering the prospectus for those securities.

- Shall have no authority or discretion to: (i) interpret the Plan documents; (ii) calculate or otherwise handle benefit claims under the Plan; (iii) determine eligibility or participation under the Plan; or (iv) take any other action regarding the management or administration of the Plan. Specifically, CAPTRUST shall have no authority, discretion, or responsibility to: (i) determine, prepare, or distribute any notices to participants or beneficiaries; (ii) perform record keeping or actuarial services; (iii) determine the amount or timing of contributions to the Plan or distributions or withdrawals from the Plan; or (iv) select or certify any investment advice computer model or any other service not expressly stated in this **Exhibit A**.

- Will not, and cannot, provide legal, accounting, actuarial, or tax advice to Client and/or the Plan. Client will seek the advice of its own competent advisers as to all matters concerning the Plan, including the operations and administration of the Plan, the actuarial assumptions and funding of the Plan, the accounting records of the Plan, and how the Plan may comply with applicable law, including ERISA and the Internal Revenue Code of 1986, as amended (the "**Code**").

- Will not have any duties of any kind regarding the following assets held by the Plan: (i) any stock of, any equity interests of any kind in, or any debt of, Client or a company related to Client (collectively, "**Client Equities**"); and/or (ii) any assets allocated to self-directed brokerage accounts ("**Self-Directed Brokerage Assets**") that may be held by the Plan or that may be considered as an investment for the Plan. (For this purpose, Self-Directed Brokerage Assets include any assets of the Plan that are invested at the direction of a participant in the Plan (a "**Plan Participant**") or his/her adviser through a separate brokerage account, sometimes called a "brokerage window", or any similar arrangement whereby the assets of the Plan attributable to a Plan Participant are segregated from the normal investment funds of the Plan and invested at the direction of the Plan Participant or his/her adviser.)

  In particular, CAPTRUST shall have no duties regarding the analysis, purchase, sale, retention, or valuation of any Client Equities or any Self-Directed Brokerage Assets; nor shall it take into account any Client Equities or any Self-Directed Brokerage Assets in providing the Services. However, this does not preclude CAPTRUST from engaging in addressing administrative (non-fiduciary) questions related to the use of Client Equities and self-directed brokerage accounts in the context of the overall structure of the Plan.

  Client assumes the risk of all liability that arises as a result of CAPTRUST disregarding such Client Equities and Self-Directed Brokerage Assets in providing the Services and will indemnify CAPTRUST (in the manner contemplated in **Section 4**) to the extent of any liability resulting from CAPTRUST not taking into account such Client Equities or Self-Directed Brokerage Assets in providing the Services. Any Client Equities and any Self-Directed Brokerage Assets will be disregarded in determining any Fees payable to CAPTRUST based upon Plan assets.

- Except as otherwise required by ERISA, will not be responsible or liable for recommendations or services rendered by third-party service providers (including managed accounts) or any other provider's compliance with applicable laws, including ERISA or the Code.

- Will perform investment advisory and investment management services for various other clients and may give advice and take action in the performance of its duties with respect to any of its other clients that may differ from the advice given or action taken with respect to Client and/or the Plan.

- Until it receives a copy of the IPS adopted by the Plan (or a copy of any subsequently adopted amendment to the IPS), CAPTRUST: (a) in the case of the original IPS, at its election, may suspend Services; (b) in the case of an amendment, may continue to provide Services in accordance with the previously adopted IPS; and (c) in any event, shall not be liable for any failure to provide Services in accordance with Client's investment objectives, risk tolerance, or goals otherwise reflected in the Plan's adopted IPS (as may have been amended).

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4. Distribution Consulting Disclosures

- CAPTRUST will not solicit Client's employees or beneficiaries for rollovers.
- CAPTRUST will provide Client's employees with educational information regarding rollovers to IRAs or other qualified plans from this Plan.
- Unsolicited Plan Participants that directly request information from CAPTRUST regarding non-Plan assets or distribution amounts will be required to acknowledge in writing that they have not been solicited by CAPTRUST and understand that any resulting services rendered to those Plan Participants are done so at that participant's own discretion.