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

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

STIPULATION AND AGREED ORDER BY AND AMONG
THE GUC TRUSTEE AND AUTOLINE PRODUCTS LTD.

[Re: Claim No. 576 and ECF No. 470]

Michael D. Warner, solely in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"), and Autoline Products Ltd. ("Autoline," and together with the GUC Trustee, the "Parties"), by and through the undersigned, hereby stipulate and agree as follows:

General Background

WHEREAS, on January 31, 2023 (the "Petition Date"), IEH Auto Parts Holding LLC and its debtor affiliates (before the Plan Effective Date, the "Debtors," and after the Plan Effective Date, the "Wind-Down Debtors")[2] filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Southern District of Texas (the "Court").

[1] On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, ECF #1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The Wind-Down Debtor's service address is 5330 Caramel Crest Lane, Charlotte, NC 28226.

[2] The Debtors in these chapter 11 cases, along with the last four digits of each entity's federal tax identification number, are as follows: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA LLC (1428).

WHEREAS, on February 1, 2023, the Court entered an Order [Case No. 23-90054, ECF #28] authorizing the Debtors to retain Kurtzman Carson Consultants LLC ("KCC" or the "Claims Agent") as claims, noticing, and solicitation agent to, among other things, maintain the official claims register in these bankruptcy cases (the "Claims Register").

WHEREAS, on March 13, 2023, the Court entered an Order [Case No. 23-90054, ECF #222] establishing (i) May 1, 2023, as the deadline for all non-governmental units to file proofs of claim (the "General Bar Date") and establishing (ii) July 31, 2023, as the deadline for all governmental units to file proofs of claim (the "Government Bar Date" and together with General Bar Date, the "Bar Dates").

WHEREAS, on March 31, 2023, the Debtors filed their respective Schedules of Assets and Liabilities [Case No. 23-90054, ECF Nos. 292–304] (as each may have been amended from time to time, the "Bankruptcy Schedules"). Claims listed in the Debtors' Bankruptcy Schedules are referenced herein as "Scheduled Claims."

WHEREAS, on June 16, 2023, the Court entered an Order [Case No. 23-90054, ECF #749] confirming the *Third Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Case No. 23-90054, ECF #738] (the "Plan"). The Plan became effective on October 6, 2023 (the "Effective Date") [Case No. 23-90054, ECF #922].

WHEREAS, the GUC Trustee has sole authority under the Plan to object to and reconcile all General Unsecured Claims,[3] and the Plan Agent and/or the Wind-Down Debtors, as applicable, have authority to object to and reconcile all Non-GUC Claims, including 503(b)(9) Claims. *See Plan* at 37, Art. VII.B.1.

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

Claims of Autoline Products Ltd.

WHEREAS, IEH Auto Parts, LLC's Bankruptcy Schedules listed a General Unsecured Claim for Autoline in the amount of $25,475.04 [Case No. 23-90054, ECF No. 302 (Sch. E/F Part 2 #3.115); Schedule ID #3275994]. The Debtors' Bankruptcy Schedules do not list any other Scheduled Claims for Autoline or any affiliates or subsidiaries of Autoline (such entities, if any, collectively, "Affiliates"). Autoline's Scheduled Claim was disallowed pursuant to the Court's Orders Sustaining the GUC Trustee's Fifth and Eighth Omnibus Objections to Claims [ECF Nos. 90 and 93].

WHEREAS, on February 24, 2023, Autoline filed Proof of Claim No. 59 ("Claim No. 59") IEH Auto Parts Holding, LLC in the amount of $114,934.59, all of which was asserted as a General Unsecured Claim. Claim No. 59 was disallowed pursuant to the Court's Order Sustaining the Debtors' First Omnibus Objection to Certain Proofs of Claim [Case No. 23-90054, ECF No. 769].

WHEREAS, on May 1, 2023, Autoline filed Proof of Claim No. 576 ("Claim No. 576") against IEH Auto Parts, LLC in the total amount of $114,934.59, of which (i) $20,697.48 was asserted as a 503(b)(9) Claim and (ii) $94,237.11 was asserted as a General Unsecured Claim.

WHEREAS, Claim No. 576 amends and supersedes Claim No. 59.

WHEREAS, the 503(b)(9) Claim asserted by Autoline has been fully satisfied and paid.

WHEREAS, on March 26, 2026, the GUC Trustee filed the *GUC Trustee's Twenty-First Omnibus Objection to Claims* [ECF #470] (the "Objection") objecting to Autoline's General Unsecured Claim and seeking to reduce the amount of such claim.

WHEREAS, to fully resolve the GUC Trustee's Objection and any other issues related to Autoline's General Unsecured Claim, the Parties hereby stipulate and agree to the terms set forth herein.

NOW, THEREFORE, THE PARTIES HEREBY STIPULATE AND AGREE, AND UPON APPROVAL AND ENTRY OF THIS STIPULATION BY THE COURT, IT IS HEREBY ORDERED AS FOLLOWS:

1. The above recitals are incorporated by reference into this Stipulation and Agreed Order with the same force and effect as if fully set forth hereinafter.

2. Any Scheduled Claims listed for Autoline or its Affiliates that have not been previously disallowed, if any, are hereby disallowed in their entirety and shall be expunged from the Claims Register.

3. Claim No. 59 filed by Autoline is disallowed in its entirety and expunged from the Claims Register pursuant to the Court's Order Sustaining the Debtors' First Omnibus Objection to Certain Proofs of Claim [Case No. 23-90054, ECF No. 769].

4. Claim No. 576 filed by Autoline is hereby reduced and Allowed as a General Unsecured Claim in the reduced amount of **$47,118.00**, which shall be treated and paid in accordance with the terms of the Plan.

5. Autoline's General Unsecured Claim is hereby capped at the Allowed amount set forth in the preceding paragraph. No portion of any Non-GUC Claim(s) filed or asserted by Autoline, if any, shall be reclassified as part of its General Unsecured Claim. This Stipulation and Agreed Order does not affect or impair any Non-GUC Claims of Autoline, if any, except to prohibit any such Non-GUC Claims (or any portion thereof) from being reclassified as a General Unsecured Claim.

6. Autoline represents and warrants that (a) Claim No. 576 is the only Claim that it holds or asserts against the Debtors, their Estates, and/or the GUC Trust; (b) it has not transferred or assigned any Claim to any third party; and (c) none of its Affiliates hold or assert any other Claims against the Debtors, their Estates, and/or the GUC Trust. Autoline shall not file or assert any further Claims against the Debtors, the Wind-Down Debtors, the Estates, or the GUC Trust.

7. Autoline is not entitled to and shall not receive any Distributions from the GUC Trust on account of any Claims other than Claim No. 576, as reduced and Allowed under this Stipulation and Agreed Order.

8. Autoline has authorized its representative, CRG Financial, LLC ("CRG"), doing business as Bankruptcy Claims Services (f/k/a Bankruptcy Claims Administrative Services LLC), to receive payment with respect to Claim No. 576 on Autoline's behalf and the GUC Trustee and the Claims Agent are authorized and directed to direct all payments on Autoline's behalf to CRG.

9. The Claims Agent is authorized and directed to update the Claims Register to reflect the terms and relief provided in this Stipulation and Agreed Order.

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

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

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

13. This Stipulation and Agreed Order may be executed by electronic means and the printed product of such shall constitute an original of this Stipulation and Agreed Order. This Stipulation and Agreed Order may be executed and delivered in multiple counterparts, each of which, when so executed and delivered, shall be and constitute an original and one and the same document.

IT IS SO ORDERED.

Signed:

Christopher Lopez
United States Bankruptcy Judge

AGREED AS TO FORM AND CONTENT:

Dated: June 30, 2026

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