Docket #0510 Date Filed: 08/31/2026
United States Bankruptcy Court
Southern District of Texas
ENTERED
August 31, 2026
Nathan Ochsner, Clerk

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 the Lead Case of IEH Auto Parts Holding LLC, Case No. 23-90054)

STIPULATION AND AGREED ORDER BY AND AMONG THE GUC TRUSTEE AND MANN + HUMMEL FILTRATION TECHNOLOGIES US LLC

[Re: Claim No. 567; 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 MANN + HUMMEL Filtration Technologies US LLC ("M+H," and together with the GUC Trustee, the "Parties"), by and through the undersigned counsel, 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 (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 "Plan 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] (or "GUC Claims"), 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 MANN + HUMMEL Filtration Technologies US LLC

WHEREAS, IEH Auto Parts LLC's Bankruptcy Schedules listed a $17,489,333.44 disputed General Unsecured Claim for M+H [Schedule ID 3276569; Case No. 23-90054, ECF #302, Sch. E/F, Part 2, #3.743]. The Debtors' Bankruptcy Schedules did not list any other Claims for M+H or any of its Affiliates.[4]

WHEREAS, M+H's Scheduled General Unsecured Claim was disallowed and expunged pursuant to the Court's *Order Sustaining GUC Trustee's Sixth Omnibus Objection to Claims* [ECF #91].

WHEREAS, on May 1, 2023, M+H filed Proof of Claim No. 567 ("Claim No. 567") against IEH Auto Parts LLC in the total amount of $16,995,921.94, consisting of a 503(b)(9) Claim of $1,868,778.70 and a General Unsecured Claim of $15,127,143.24.

WHEREAS, 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* [Case No. 23-90054, ECF #966] asserting: (a) a 503(b)(9) Claim for goods delivered within 20 days prior to the Petition Date in the reduced amount of $1,465,982.64; and (b) an Administrative Claim under Bankruptcy Code section 503(b)(1) in the amount of $841,737.38.

WHEREAS, on March 11, 2025, the Court signed a *Mediated Settlement Agreement and Agreed Order Between the Wind-Down Debtors and MANN + HUMMEL Filtration Technologies US LLC* [ECF #443], pursuant to which, among other things: (a) M+H's aggregate Administrative Claims under Bankruptcy Code sections 503(b)(1) and 503(b)(9) were reduced and allowed in the combined total amount of $949,000.00 (the "Allowed Administrative Claims"); and (b)

[4] "Affiliates" collectively refers to any M+H affiliates for which M+H has authority to legally bind to this Stipulation and Agreed Order.

$269,996.81 of M+H's 503(b)(9) Claim was reclassified as a General Unsecured Claim, subject to review, reconciliation and objection by the GUC Trustee in all respects. The Wind-Down Debtors have paid M+H's Allowed Administrative Claims in full.

WHEREAS, on April 16, 2026, the GUC Trustee filed the *GUC Trustee's Twenty-First Omnibus Objection to Claims* [ECF #470] (the "Objection") objecting to M+H's General Unsecured Claim, among other GUC Claims.

WHEREAS, M+H informally responded to the Objection and the Parties have engaged in good faith, arm's length negotiations to resolve the GUC Trustee's Objection to M+H's General Unsecured Claim. To efficiently resolve such matters without further litigation, and without admission by any of the Parties, the Parties have agreed to resolve all disputes as to M+H's General Unsecured Claim on 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 General Unsecured Claims of M+H or its Affiliates that have not been disallowed and expunged by prior Order of the Court, if any, are hereby disallowed in their entirety and shall be expunged from the Claims Register.

3. Claim No. 567 filed by M+H is Allowed as a General Unsecured Claim in the reduced amount of **$14,000,000.00**, which shall be treated and paid as a Class 2 Claim in accordance with the terms of the Plan.

4. M+H is not entitled to and shall not receive any Distributions from the GUC Trust on account of any Claims other than Claim No. 567, as reduced and Allowed pursuant to this Stipulation and Agreed Order.

5. M+H's General Unsecured Claim is hereby capped at the Allowed amount stated above in paragraph 3. No portion of any Non-GUC Claim(s) filed or asserted by M+H, 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 M+H (including the Allowed Administrative Claims, which have been satisfied and paid in full) except to prohibit any such Non-GUC Claims, or any portion thereof, from being reclassified as a General Unsecured Claim.

6. M+H represents and warrants that (a) Claim No. 567 and the Allowed Administrative Claims are the only Claims 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. M+H shall not file or assert any further Claims against the Debtors, the Wind-Down Debtors, the Estates, or the GUC Trust. The GUC Trustee shall not assert any further objections to M+H's General Unsecured Claim or otherwise seek to further offset or reduce the General Unsecured Claim based on any additional credits, rebates, or other amounts that may have been owed by M+H.

7. 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.

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

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

10. 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.

11. 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: August 31, 2026

Christopher Lopez
United States Bankruptcy Judge

AGREED AS TO FORM AND CONTENT:

Dated: August 28, 2026

/s/ Kyle Woodard
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