

Solicitation Version

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

)	
In re:)	Chapter 11
)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> , ¹)	Case No. 23-90054 (CML)
)	
Debtors.)	

**NOTICE OF NON-VOTING STATUS TO HOLDERS OF IMPAIRED
CLAIMS OR INTERESTS CONCLUSIVELY DEEMED TO REJECT THE PLAN**

On May 2, 2023, the United States Bankruptcy Court for the Southern District of Texas (the “Court”) entered an order [Docket No. 474] (the “Conditional Approval Order”): (a) authorizing the above-captioned debtors and debtors in possession (collectively, the “Debtors”) to solicit votes on the *First Amended Combined Disclosure Statement and Joint Plan of Liquidation of IEH Auto Parts Holding LLC and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 474, Ex. 1] (as may be amended, supplemented, or modified from time to time and including all exhibits and supplements thereto, the “Plan” or “Disclosure Statement” or “Plan and Disclosure Statement,” as applicable);² (b) conditionally approving the Disclosure Statement as containing “adequate information” pursuant to section 1125 of the Bankruptcy Code; (c) approving the solicitation and documents to be included in the solicitation packages; (d) approving procedures for soliciting, receiving, and tabulating votes on the Plan (these “Solicitation and Voting Procedures”) and for filing objections to the Plan; and (e) scheduling certain dates with respect thereto.

Notice of Non-Voting Status. Because of the nature and treatment of your Claim or Interest under the Plan, *you are not entitled to vote on the Plan*. Specifically, under the terms of the Plan, as a Holder of a Claim (as currently asserted against the Debtors) or Interest in the Debtors that is Impaired and conclusively deemed to have rejected the Plan pursuant to section 1126(g) of the Bankruptcy Code, you are *not* entitled to vote on the Plan.

The Combined Hearing. The hearing to consider final approval of the Disclosure Statement and confirmation of the Plan (the “Combined Hearing”) will commence at **1 p.m. (prevailing Central Time) on June 1, 2023**, before the Honorable Christopher Lopez, in the United States Bankruptcy Court for the Southern District of Texas, located at 515 Rusk Street, Courtroom 401, 4th floor, Houston, Texas, 77002. **Please be advised that you may participate at the hearing either in person or by an audio or video connection.** Audio communication will be by use of the Court’s dial-in facility. You may access the facility at **(832) 917-1510**. Once connected, you will be asked to enter the conference room number. Judge Lopez’s

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.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan and Disclosure Statement or the Conditional Approval Order, as applicable.



conference room number is **590153**. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez’s home page. The meeting code is “JudgeLopez”. Click the settings icon in the upper right corner and enter your name under the personal information setting. Please be advised that the Combined Hearing may be continued from time to time by the Court or the Debtors without further notice other than by such adjournment being announced in open court or by a notice of adjournment filed with the Court and served on other parties entitled to notice.

Plan and Disclosure Statement Objection Deadline. The deadline for filing objections to confirmation of the Plan, including with regard to the treatment of Executory Contracts and Unexpired Leases thereunder, and the adequacy of the Disclosure Statement is **5:00 p.m. (prevailing Central Time) on May 26, 2023** (the “Plan and Disclosure Statement Objection Deadline”). Any objection to the relief sought at the Combined Hearing must: (a) be in writing; (b) comply with the Bankruptcy Rules and Bankruptcy Local Rules; (c) state, with particularity, the legal and factual bases for the objection and, if practicable, a proposed modification to the Plan (or related materials) that would resolve such objection; and (d) be filed with the Court on or before the Plan and Disclosure Statement Objection Deadline.

Additional Information. If you would like to access or request electronic or paper copies of the Conditional Approval Order, the Plan and Disclosure Statement, the Solicitation and Voting Procedures, the Plan Supplement, or related documents, such materials are available free of charge by: (a) accessing the Debtors’ case website at <https://www.kccllc.net/autoplus>; (b) writing to IEH Auto Parts Holding, LLC Ballot Processing c/o KCC, 222 N Pacific Coast Highway, Suite 300, El Segundo, CA 9024; (c) calling (888) 802-7207 (toll free) or (781) 575-2107 (international); or (d) emailing AutoPlusInfo@kccllc.com. Additionally, the Plan and Disclosure Statement and the Conditional Approval Order (including exhibits) are also available for a fee via PACER at <https://ecf.txsb.uscourts.gov/> (a PACER account is required).

ARTICLE VIII.F OF THE PLAN CONTAINS RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS, AND ARTICLE VIII.F CONTAINS A THIRD-PARTY RELEASE. YOU ARE ADVISED TO REVIEW AND CONSIDER THE PLAN CAREFULLY BECAUSE YOUR RIGHTS MIGHT BE AFFECTED THEREUNDER. ALL HOLDERS OF CLAIMS OR INTERESTS THAT DO NOT ELECT TO OPT OUT OF THE THIRD-PARTY RELEASE CONTAINED IN ARTICLE VIII.F OF THE PLAN USING THE ENCLOSED OPT-OUT FORM OR BY FILING AN OBJECTION TO THE THIRD-PARTY RELEASE CONTAINED IN ARTICLE VIII.F THE PLAN WILL BE DEEMED TO HAVE EXPRESSLY, UNCONDITIONALLY, GENERALLY, INDIVIDUALLY, AND COLLECTIVELY CONSENTED TO THE RELEASE AND DISCHARGE OF ALL CLAIMS AND CAUSES OF ACTION RELEASED THEREUNDER AGAINST THE DEBTORS AND OTHER RELEASED PARTIES. BY ELECTING TO OPT OUT OF THE RELEASE SET FORTH IN ARTICLE VIII.F OF THE PLAN, YOU WILL FOREGO THE BENEFIT OF OBTAINING THE RELEASES SET FORTH IN ARTICLE VIII.F OF THE PLAN IF YOU ARE A RELEASED PARTY IN CONNECTION THEREWITH. PLEASE BE ADVISED YOUR RECOVERY UNDER THE PLAN WILL BE THE SAME IF YOU OPT OUT. THIS NOTICE IS BEING SENT TO YOU FOR INFORMATIONAL PURPOSES ONLY.

Houston, Texas
Dated: May 4, 2023

/s/ Veronica A. Polnick

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OPTIONAL: RELEASE OPT-OUT FORM

You are receiving this opt-out form (the “Opt-Out Form”) because you are a Holder of a Claim or Interest that is not entitled to vote on the *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* (as may be amended, supplemented, or modified from time to time and including all exhibits and supplements thereto, the “Plan” or “Disclosure Statement” or “Plan and Disclosure Statement,” as applicable). To the extent the Plan is confirmed, Holders of Claims or Interests are deemed to grant the third-party release (the “Third-Party Release”) set forth in the Plan and reproduced in this notice unless such Holder affirmatively opts out of the releases by completing and returning this form in accordance with the directions herein or files an objection to the Third-Party Release with the Court on or before **4:00 p.m. (prevailing Central Time) on May 26, 2023** (the “Opt-Out Deadline”).

If you believe you are a Holder of a Claim or Interest with respect to the Debtors and choose to opt out of the Third-Party Release set forth in Article VIII.F of the Plan, please promptly complete, sign, and date this Opt-Out Form and return it via either of the following options: (a) first class mail, overnight courier or hand delivery to the Debtors’ claims, noticing and solicitation agent (the “Claims, Noticing and Solicitation Agent”), Kurtzman Carson Consultants LLC (“KCC”), at the address set forth below, or (b) through the Claims, Noticing and Solicitation Agent’s online eBallot Portal as instructed below. Holders are strongly encouraged to submit any Opt-Out Form through the Claims, Noticing and Solicitation Agent’s online eBallot Portal. Parties that submit their Opt-Out Form using the eBallot Portal should **NOT** also submit a paper Opt-Out Form.

THIS OPT-OUT FORM MUST BE ACTUALLY RECEIVED BY THE CLAIMS, NOTICING AND SOLICITATION AGENT BY THE OPT-OUT DEADLINE. IF THE OPT-OUT FORM IS RECEIVED AFTER THE OPT-OUT DEADLINE, IT WILL NOT BE COUNTED.

Item 1. Important information regarding the Third Party Release.

Article VIII.F.4 of the Plan contains the following Third-Party Release:

1. Releases by the Debtors

Pursuant to section 1123(b) of the Bankruptcy Code, for good and valuable consideration, the adequacy of which is hereby confirmed, on and after the Effective Date, each Released Party is deemed to be hereby conclusively, absolutely, irrevocably, and forever released by each and all of the Debtors, the Wind-Down Debtors, and their Estates, in each case on behalf of themselves and their respective successors, assigns, and Representatives, and any and all other Entities who may purport to assert any Claim or Cause of Action, directly or derivatively, by, through, for, or because of the foregoing Entities, from any and all Claims, obligations, rights, suits, damages, Causes of Action, remedies, and liabilities whatsoever, including any derivative claims, asserted or assertable on behalf of any of the Debtors, the Wind-Down Debtors, or their Estates, as applicable, whether known or unknown, foreseen or unforeseen, matured or unmatured, existing or hereinafter arising, in law, equity, contract, tort or otherwise, that the Debtors, the Wind-Down Debtors, or their Estates or Affiliates would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, a Debtor or other Entity, based on or relating to, or in any manner arising from, in whole or in part, the Debtors, the purchase, sale, or rescission of the purchase or sale of any security of the Debtors or the Wind-Down Debtors, the subject matter of, or the transactions or events giving rise to, any Claim or Interest that is treated in the Plan, the business or contractual arrangements

between any Debtor and any Released Party, the Debtors' in- or out-of-court restructuring efforts, intercompany transactions, the Debtors' capital structure, management, ownership, or operation thereof, the Sale Transactions, the sale and marketing process, the Wind Down, the Chapter 11 Cases, and any successor cases, the formulation, preparation, dissemination, negotiation, filing, or consummation of the Disclosure Statement, the DIP Loan Documents, any Sale Transaction, the Plan (including, for the avoidance of doubt, the Plan Supplement), or any Sale Transaction, contract, instrument, release, or other agreement or document created or entered into in connection with the Disclosure Statement, or the Plan (including, for the avoidance of doubt, the Plan Supplement), the filing of the Chapter 11 Cases, the pursuit of Confirmation, the pursuit of Consummation, the administration and implementation of the Plan, including any Wind-Down Transactions, issuance or distribution of securities pursuant to the Plan, or the distribution of property under the Plan or any other related agreement or document (including any legal opinion requested by any Entity regarding any transaction, contract, instrument, document or other agreement contemplated by the Plan or the reliance by any Released Party on the Plan or the Confirmation Order in lieu of such legal opinion), or upon any other related act or omission, transaction, agreement, event, or other occurrence taking place on or before the Effective Date or relating to any of the forgoing. In addition to the forgoing, for good and valuable consideration, the adequacy of which is hereby confirmed, on and after the Effective Date, each of the Debtors, the Wind-Down Debtors, and their Estates, in each case on behalf of themselves and their respective successors, assigns, and Representatives, are hereby deemed to have conclusively, absolutely, irrevocably, and forever released any and all Avoidance Actions.

Entry of the Confirmation Order shall constitute the Bankruptcy Court's approval, pursuant to Bankruptcy Rule 9019, of the releases described in this Article VIII by the Debtors, which includes by reference each of the related provisions and definitions contained in the Plan, and further, shall constitute the Bankruptcy Court's finding that each release described in this Article VIII is: (1) in exchange for the good and valuable consideration provided by the Released Parties, (2) a good-faith settlement and compromise of such Claims; (3) in the best interests of the Debtors and all Holders of Claims and Interests; (4) fair, equitable, and reasonable; (5) given and made after due notice and opportunity for hearing; and (6) a bar to any of the Debtors or Wind-Down Debtors or their respective Estates asserting any claim, Cause of Action, or liability related thereto, of any kind whatsoever, against any of the Released Parties or their property.

Notwithstanding anything contained herein to the contrary (except for Article VIII.G, if applicable), the foregoing release does not release (i) any obligations of any party under the Plan or any document, instrument, or agreement executed to implement the Plan, (ii) any post-Effective Date obligations of any party or Entity under the Plan, the Confirmation Order, any Wind-Down Transactions, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan or any Claim or obligation arising under the Plan (iii) any obligations of any party under a Sale Transaction or any document, instrument, or agreement executed to implement a Sale Transaction, (iv) the rights of the Debtors with respect to any confidentiality provisions or covenants restricting competition in favor of the Debtors under any employment agreement with a current or former employee of the Debtors, or (v) the rights of Holders of Allowed Claims or Interests to receive distributions under the Plan.

For the avoidance of doubt, and notwithstanding anything to the contrary herein, the terms of the Settlement and the 9019 Order are not modified, amended, or affected by the releases under this Article VIII.F.3.

2. Releases by Releasing Parties

In exchange for good and valuable consideration, the adequacy of which is hereby confirmed, on (i) the Settlement Effective Date and (ii) the Plan Effective Date, each Released Party is deemed to be hereby conclusively, absolutely, unconditionally, irrevocably, and forever released and discharged by each of the Releasing Parties (including any successor trustee or other representative in the Chapter 11 Cases and any successor cases), in each case on behalf of themselves and their respective successors, assigns, and representatives, and any and all other Entities who may purport to assert any Cause of Action owned by the Releasing Parties, directly or derivatively, by, through, for, or because of the foregoing Entities on behalf of the Releasing Parties, from any and all direct or derivative Claims and Causes of Action asserted on behalf of the Releasing Parties, whether known or unknown, foreseen or unforeseen, matured or unmatured, existing or hereafter arising, in law, equity, contract, tort or otherwise, that the Releasing Parties would have been legally entitled to assert in their own right (whether individually or collectively) or on behalf of the Holder of any Claim against, or Interest in, a Releasing Party or other Entity, or that any Holder of any Claim against, or Interest in, a Releasing Party or other Entity could have asserted on behalf of the Releasing Party, based on or relating to, or in any manner arising from, in whole or in part, the Debtors (including the capital structure, management, ownership, or operation thereof), the assertion or enforcement of rights and remedies against the Debtors, the Debtors' in- or out-of-court restructuring efforts, any Avoidance Actions, intercompany transactions between one or more of the Debtors and one or more of the Debtors or their affiliates, the Chapter 11 Cases and any successor cases, the formulation, preparation, dissemination, negotiation, or filing of the Disclosure Statement, the DIP Loan Documents, the Plan (including, for the avoidance of doubt, the Plan Supplement), Wind-Down Transaction, or any Sale Transaction, contract, instrument, release, or other agreement or document (including any legal opinion requested by any Entity regarding any transaction, contract, instrument, document or other agreement contemplated by the Plan or the reliance by any Released Party on the Plan or the Confirmation Order in lieu of such legal opinion) created or entered into in connection with the Disclosure Statement, the DIP Loan Documents, or the Plan, the Plan Supplement, the filing of the Chapter 11 Cases and any successor cases, the pursuit of Confirmation and the Settlement, the pursuit of Consummation, the administration and implementation of the Plan, including the issuance or distribution of Securities pursuant to the Plan or the distribution of property in a manner consistent with the Settlement, or upon any other act or omission, transaction, agreement, event, or other occurrence related or relating to any of the foregoing taking place on or before, in respect of the foregoing clause (i), the Settlement Effective Date, and, in respect of the foregoing clause (ii), the Plan Effective Date. Notwithstanding anything to the contrary in the foregoing, the releases set forth above do not release: (a) any rights and remedies of any Holder of a Claim solely against any Debtor or its Estate, arising in the ordinary course of business prior to the Petition Date, including an administrative expense claim under section 503(b) of the Bankruptcy Code, to prosecute such Claim against the applicable Debtor and its Estate, and to defend any objection to such Claim; (b) any post-Plan Effective Date obligations of any party or Entity under the Plan, the Confirmation Order, any Sale Transaction, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan or any Claim or obligation arising under the Plan, (c) any ordinary course obligations between the Debtors and Icahn Entities arising or to be performed on or after the Petition Date, including under that certain Transition Services Agreement dated as of December 31, 2021, (d) the Committee's right to appoint an entity to be charged with the objection, reconciliation, and

distribution of the GUC Payment (as defined in the Settlement Term Sheet), or (e) any Claims or Causes of Action arising under the DIP Orders or DIP Facility.

3. Exculpation

Except as expressly provided herein or in the Confirmation Order, no Exculpated Party shall have or incur liability for, and each Exculpated Party shall be released and exculpated from any and all Claims, Interests, obligations, rights, suits, damages, Cause of Action for any claim arising on or after the Petition Date through the Effective Date related to any act or omission in connection with, relating to, or arising out of the Chapter 11 Cases, including the DIP Orders, the Plan (including the Plan Supplement), the Disclosure Statement, the filing of the Chapter 11 Cases, the negotiation, formulation, preparation, dissemination, filing or Consummation of any Sale Transaction, contract, instrument, release, or other agreement or document created or entered into in connection with the Sale Transaction or the Plan, the pursuit of confirmation, Consummation, administration, and implementation of the Plan, including the issuance or distribution of securities pursuant to the Plan, or the distribution of property under the Plan or any other related agreement, the solicitation of votes on the Plan, or upon any other act, or omission, transaction, agreement, event, or other occurrence taking place on or after the Petition Date through the Effective Date related or relating to the foregoing, except for claims related to any act or omission that is determined in a Final Order to have constituted actual fraud or gross negligence, but in all respects such Entities shall be entitled to reasonably rely upon the advice of counsel with respect to their duties and responsibilities pursuant to the Plan. The Exculpated Parties have, and upon completion of the Plan shall be deemed to have, participated in good faith and in compliance with the applicable laws with regard to the solicitation of votes and distribution of consideration pursuant to the Plan, and, therefore, are not, and on account of such distributions shall not be, liable at any time for the violation of any applicable law, rule, or regulation governing the solicitation of acceptances or rejections of the Plan, or such distributions made pursuant to the Plan.

This exculpation shall be in addition to, and not in limitation of, all other releases, indemnities, exculpations, and any other applicable laws, rules, or regulations protecting such Exculpated Parties from liability. Notwithstanding anything to the contrary in the foregoing, the exculpation set forth in the Plan shall not be construed as exculpating any party or Entity from its post-Effective Date obligations under the Plan, any Sale Transaction, or any document, instrument, or agreement (including those set forth in the Plan Supplement) executed to implement the Plan.

4. Injunction

Except as otherwise expressly provided in this Plan or for Distributions required to be paid or delivered pursuant to this Plan or the Confirmation Order, all Entities that have held, hold, or may hold Claims or Interests that have been released pursuant to this Plan to the maximum extent permitted under applicable law, permanently enjoined, from and after the Effective Date, from taking any of the following actions against, as applicable, the Debtors, or the Released Parties: (a) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests; (b) enforcing, attaching, collecting, or recovering by any manner or means any judgment, award, decree, or order against such Entities on account of or in connection with or with respect to any such Claims or Interests; (c) creating, perfecting, or enforcing any Lien or encumbrance of any kind against such Entities or the property or the Estates of such

Entities on account of or in connection with or with respect to any such Claims or Interests; (d) asserting any right of setoff, subrogation, or recoupment of any kind against any obligation due from such Entities or against the property of such Entities on account of or in connection with or with respect to any such Claims or Interests unless such Entity has timely asserted such setoff right in a document Filed with the Bankruptcy Court explicitly preserving such setoff, and notwithstanding an indication of a Claim or Interest or otherwise that such Entity asserts, has, or intends to preserve any right of setoff pursuant to applicable law or otherwise; and (e) commencing or continuing in any manner any action or other proceeding of any kind on account of or in connection with or with respect to any such Claims or Interests satisfied, settled, and released pursuant to this Plan.

Upon entry of the Confirmation Order, all Holders of Claims and Interests and their respective current and former employees, agents, officers, directors, principals, and direct and indirect Affiliates shall be enjoined from taking any actions to interfere with the implementation or Consummation of the Plan. Each Holder of an Allowed Claim, by accepting, or being eligible to accept, distributions under the Plan, shall be deemed to have consented to the injunction provisions set forth in this Article VIII.F.6.

* * *

UNDER THE PLAN, “**RELEASED PARTIES**” MEANS, COLLECTIVELY, AND IN EACH CASE IN ITS CAPACITY AS SUCH: (A) THE DEBTORS AND THEIR ESTATES; (B) THE ICAHN ENTITIES; (C) THE COMMITTEE, IN ITS CAPACITY AS SUCH; (D) THE MEMBERS OF THE COMMITTEE IN THEIR INDIVIDUAL CAPACITIES, AND (E) EACH RELATED PARTY OF EACH ENTITY IN CLAUSE (A) THROUGH CLAUSE (D); *PROVIDED* THAT ANY HOLDER OF A CLAIM OR INTEREST THAT (X) VALIDLY OPTS OUT OF THE RELEASES CONTAINED IN THE PLAN, (Y) FILES AN OBJECTION TO THE RELEASES CONTAINED IN THE PLAN BY THE OBJECTION DEADLINE, OR (Z) TIMELY VOTES TO REJECT THE PLAN, SHALL NOT BE A “RELEASED PARTY.”

UNDER THE PLAN, “**RELEASING PARTIES**” MEANS COLLECTIVELY, AND IN EACH CASE IN ITS CAPACITY AS SUCH: (A) THE DEBTORS AND THEIR ESTATES; (B) THE ICAHN ENTITIES; (C) THE COMMITTEE, IN ITS CAPACITY AS SUCH; (D) THE MEMBERS OF THE COMMITTEE IN THEIR INDIVIDUAL CAPACITIES, (E) ALL HOLDERS OF CLAIMS, INTERESTS, AND CAUSES OF ACTION, AND (F) EACH RELATED PARTY OF EACH ENTITY IN CLAUSE (A) THROUGH CLAUSE (E) FOR WHICH SUCH ENTITY IS LEGALLY ENTITLED TO BIND SUCH RELATED PARTY TO THE RELEASES CONTAINED IN THE PLAN UNDER APPLICABLE LAW; *PROVIDED* THAT ANY HOLDER OF A CLAIM OR INTEREST THAT (X) VALIDLY OPTS OUT OF THE RELEASES CONTAINED IN THE PLAN, (Y) FILES AN OBJECTION TO THE RELEASES CONTAINED IN THE PLAN BY THE PLAN OBJECTION DEADLINE, OR (Z) TIMELY VOTES TO REJECT THE PLAN, SHALL NOT BE A “RELEASING PARTY.”

AS A HOLDER OF CLAIMS AGAINST OR INTERESTS IN THE DEBTORS, YOU ARE A “RELEASING PARTY” UNDER THE PLAN AND ARE DEEMED TO PROVIDE THE RELEASE CONTAINED IN ARTICLE VIII.F OF THE PLAN, AS SET FORTH ABOVE, AND EXPRESSLY, UNCONDITIONALLY, GENERALLY, INDIVIDUALLY, AND

COLLECTIVELY CONSENT TO THE RELEASE AND DISCHARGE OF ALL CLAIMS AND CAUSES OF ACTION RELEASED THEREUNDER AGAINST THE DEBTORS AND OTHER RELEASED PARTIES.

YOU MAY CHECK THE BOX BELOW TO ELECT NOT TO GRANT THE RELEASE CONTAINED IN ARTICLE VIII.F OF THE PLAN. YOU WILL NOT BE CONSIDERED A “RELEASING PARTY” UNDER THE PLAN IF YOU CHECK THE BOX BELOW AND SUBMIT THE OPT OUT BY THE OPT-OUT DEADLINE. YOU MAY ALSO VALIDLY OPT OUT OF THE RELEASES BY FILING AN OBJECTION TO THE RELEASES CONTAINED IN THE PLAN WITH THE COURT PRIOR TO THE CONFIRMATION OBJECTION DEADLINE THAT IS NOT RESOLVED BEFORE CONFIRMATION. THE ELECTION TO WITHHOLD CONSENT TO GRANT THE THIRD-PARTY RELEASE IS AT YOUR OPTION. BY OPTING OUT OF THE RELEASE SET FORTH IN ARTICLE VIII.F OF THE PLAN, YOU WILL FOREGO THE BENEFIT OF OBTAINING THE RELEASES SET FORTH IN ARTICLE VIII.F OF THE PLAN TO THE EXTENT YOU ARE A RELEASED PARTY IN CONNECTION THEREWITH. YOU WILL RECEIVE THE SAME TREATMENT ON ACCOUNT OF YOUR CLAIM(S) OR INTEREST(S) UNDER THE PLAN REGARDLESS OF WHETHER YOU ELECT TO NOT GRANT THE RELEASE CONTAINED IN ARTICLE VIII.F OF THE PLAN.

OPTIONAL RELEASE ELECTION. YOU MAY ELECT TO OPT OUT OF THE RELEASE CONTAINED IN ARTICLE VIII.F OF THE PLAN BY CHECKING THE BOX BELOW:

The Undersigned Holder of the Claim elects to OPT OUT of the Third-Party Release.

Item 2. Certifications.

By signing this Opt-Out Form, the undersigned certifies to the Court and the Debtors that:

- (a) as of the Voting Record Date, either: (i) the Entity is the Holder of a Claim or Interest; or (ii) the Entity is an authorized signatory for the Entity that is a Holder of a Claim or Interest;
- (b) the Entity (or in the case of an authorized signatory, the Holder) has received a copy of the *Notice of Non-Voting Status to Holders of Impaired Claims or Interests Conclusively Deemed to Reject the Plan* and that this Opt-Out Form is made pursuant to the terms and conditions set forth therein;
- (c) the Entity has submitted the same respective election concerning the releases with respect to all Claims or Interests in a single Class; and
- (d) no other Opt-Out Form has been submitted or, if any other Opt-Out Forms have been submitted with respect to such Claims or Interests, then any such earlier Opt-Out Forms are hereby revoked.

Name of Holder: _____
(Print or Type)

Signature: _____

Name of Signatory: _____
(If other than Holder)

Title: _____

Address: _____

Telephone Number: _____

Email: _____

Date Completed: _____

IF YOU HAVE MADE THE OPTIONAL OPT-OUT ELECTION, PLEASE COMPLETE, SIGN, AND DATE THIS OPT-OUT FORM AND RETURN IT PROMPTLY BY *ONLY ONE* OF THE METHODS BELOW:

<p><u>By First Class Mail:</u></p>	<p>IEH Auto Parts Holding, LLC Ballot Processing c/o KCC 222 N Pacific Coast Highway, Suite 300 El Segundo, CA 90245</p>
<p><u>If by overnight courier or hand delivery:</u></p>	<p>IEH Auto Parts Holding, LLC Ballot Processing c/o KCC 222 N Pacific Coast Highway, Suite 300 El Segundo, CA 90245</p>
<p><u>By Electronic, Online Submission:</u></p>	<p>Please visit the Debtors' case website at: https://www.kccllc.net/autoplus. Click on the "Submit Electronic Ballot (eBallot)" section of the Debtors' website and follow the directions to submit your Opt-Out Form. If you choose to submit your Opt-Out Form via KCC's eBallot Portal, you should <u>not</u> also return a hard copy of your Opt-Out Form.</p> <p>IMPORTANT NOTE: You will need the following information to retrieve and submit your customized electronic Opt-Out Form through KCC's eBallot Portal:</p> <p>Unique eBallot ID: _____</p> <p>PIN: _____</p>

	<p>“eBalloting” is the sole manner in which this Opt-Out Form will be accepted via electronic or online transmission. Opt-Out Forms submitted by facsimile or email will not be counted.</p>
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<p>THE OPT-OUT DEADLINE IS 4:00 P.M. (PREVAILING CENTRAL TIME) ON MAY 26, 2023. THE CLAIMS, NOTICING AND SOLICITATION AGENT MUST <i>ACTUALLY RECEIVE</i> YOUR OPT OUT ELECTION ON OR BEFORE THE OPT-OUT DEADLINE.</p>
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