

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	
	)	Chapter 11
Wheel Pros, LLC,	)	
	)	Case No. 24-11939 (JTD)
	)	
Debtor.	)	
	)	Re: Docket No. 458
Tax I.D. No. 27-0745738	)	
In re:	)	
	)	Chapter 11
Wheel Pros Intermediate, Inc.,	)	
	)	Case No. 24-11962 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 82-4658464	)	
In re:	)	
	)	Chapter 11
Wheel Pros, Inc.,	)	
	)	Case No. 24-11965 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 46-5409281	)	
In re:	)	
	)	Chapter 11
WP NewCo Holdco, LLC,	)	
	)	Case No. 24-11953 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 93-3116319	)	
In re:	)	
	)	Chapter 11
WP NewCo, LLC,	)	
	)	Case No. 24-11959 (JTD)
	)	
Debtor.	)	
Tax I.D. No. 93-3132953	)	

	)	
In re:	)	Chapter 11
	)	
TAP Automotive Holdings, LLC,	)	Case No. 24-11960 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 27-1087305	)	
	)	
In re:	)	Chapter 11
	)	
TAP Manufacturing, LLC,	)	Case No. 24-11949 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 27-1087240	)	
	)	
In re:	)	Chapter 11
	)	
TAP Worldwide, LLC,	)	Case No. 24-11951 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 27-1087170	)	
	)	
In re:	)	Chapter 11
	)	
Throtrl Inc.,	)	Case No. 24-11940 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 47-5250805	)	
	)	
In re:	)	Chapter 11
	)	
Hoonigan, LLC,	)	Case No. 24-11955 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 36-4936694	)	
	)	

	)	Chapter 11
In re:	)	
Hoonigan Industries, LLC,	)	Case No. 24-11946 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 27-1843096	)	
	)	
In re:	)	Chapter 11
	)	
43 Racing, LLC,	)	Case No. 24-11944 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 27-1608888	)	
	)	
In re:	)	Chapter 11
	)	
WPM Holdings, LLC,	)	Case No. 24-11961 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 83-1438487	)	
	)	
In re:	)	Chapter 11
	)	
Mobile Hi-Tech Wheels, LLC,	)	Case No. 24-11963 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 95-4057634	)	
	)	
In re:	)	Chapter 11
	)	
Just Wheels & Tires LLC,	)	Case No. 24-11954 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 33-0477314	)	
	)	

	)	Chapter 11
In re:	)	
TRS Holdco, LLC,	)	Case No. 24-11943 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 82-4479915	)	
	)	
In re:	)	Chapter 11
	)	
The Retrofit Source, LLC,	)	Case No. 24-11952 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 27-4363408	)	
	)	
In re:	)	Chapter 11
	)	
Morimoto Lighting LLC,	)	Case No. 24-11957 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 46-5490462	)	
	)	
In re:	)	Chapter 11
	)	
Defoor Products, LLC,	)	Case No. 24-11948 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 81-1814208	)	
	)	
In re:	)	Chapter 11
	)	
MF Equipment, LLC,	)	Case No. 24-11958 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 82-4257230	)	
	)	

	)	Chapter 11
In re:	)	
MF IP Holding, LLC,	)	Case No. 24-11942 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 82-4285722	)	
	)	
In re:	)	Chapter 11
	)	
Teraflex, Inc.,	)	Case No. 24-11964 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 87-0272262	)	
	)	
In re:	)	Chapter 11
	)	
Wheel Pros Parent II, Inc.,	)	Case No. 24-11947 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 88-2721220	)	
	)	
In re:	)	Chapter 11
	)	
Wheel Pros Parent, Inc.,	)	Case No. 24-11956 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 88-2742096	)	
	)	
In re:	)	Chapter 11
	)	
Wheel Pros Intermediate Holdings, Inc.,	)	Case No. 24-11945 (JTD)
	)	
Debtor.	)	
	)	
Tax I.D. No. 82-2788877	)	
	)	

 In re:

Wheel Pros Holdings, L.P.,

Debtor.

Tax I.D. No. 82-4654019

 In re:

American Racing Equipment, Inc.,

Debtor.

Tax I.D. No. 800376527

**FINAL DECREE (A) CLOSING THE REORGANIZED
DEBTORS' CHAPTER 11 CASES, AND (D) GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)¹ of the above-captioned reorganized debtors (collectively, the “Reorganized Debtors,” and prior to the effective date of their chapter 11 plan, the “Debtors”) for entry of a final decree (this “Final Decree”) closing the Reorganized Debtors’ chapter 11 cases, all as more fully set forth in the Motion; and the United States District Court for the District of Delaware having jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Reorganized Debtors’ estates, their creditors, and other

¹ Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Motion.

parties in interest; and this Court having found that the Reorganized Debtors' notice of the Motion and opportunity for a hearing on the Motion were appropriate and no other notice need be provided; and this Court having reviewed the Motion in support of the relief requested herein; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted as set forth in this Final Decree.
2. All of the Reorganized Debtors' chapter 11 cases are hereby closed, specifically:

Debtor	Case No.
Wheel Pros, LLC	24-11939 (JTD)
Wheel Pros Intermediate, Inc.	24-11962 (JTD)
Wheel Pros, Inc.	24-11965 (JTD)
WP NewCo Holdco, LLC	24-11953 (JTD)
WP NewCo, LLC	24-11959 (JTD)
TAP Automotive Holdings, LLC	24-11960 (JTD)
TAP Manufacturing, LLC	24-11949 (JTD)
TAP Worldwide, LLC	24-11951 (JTD)
Throtl Inc.	24-11940 (JTD)
Hoonigan, LLC	24-11955 (JTD)
Hoonigan Industries, LLC	24-11946 (JTD)
43 Racing, LLC	24-11944 (JTD)
WPM Holdings, LLC	24-11961 (JTD)
Mobile Hi-Tech Wheels, LLC	24-11963 (JTD)
Just Wheels & Tires LLC	24-11954 (JTD)
TRS Holdco, LLC	24-11943 (JTD)
The Retrofit Source, LLC	24-11952 (JTD)

Debtor	Case No.
Morimoto Lighting LLC	24-11957 (JTD)
Defoor Products, LLC	24-11948 (JTD)
MF Equipment, LLC	24-11958 (JTD)
MF IP Holding, LLC	24-11942 (JTD)
Teraflex, Inc.	24-11964 (JTD)
Wheel Pros Parent II, Inc.	24-11947 (JTD)
Wheel Pros Parent, Inc.	24-11956 (JTD)
Wheel Pros Intermediate Holdings, Inc.	24-11945 (JTD)
Wheel Pros Holdings, L.P.	24-11941 (JTD)
American Racing Equipment, Inc.	24-11950 (JTD)

3. This Court shall retain such jurisdiction as is provided in Article XI of the Plan, which provides for the retention of this Court's exclusive jurisdiction over all matters arising out of, or related to, these chapter 11 cases and the Plan, and the entry of this Final Decree is without prejudice to the rights of the Reorganized Debtors or any party in interest to seek to reopen these chapter 11 cases for good cause shown. For the avoidance of doubt, this Final Decree shall not modify the Reorganized Debtors' remaining obligations under the Restructuring Support Agreement, the Plan, or any order of the Court.

4. To the extent not already paid, the fees required to be paid to the Office of the U.S. Trustee pursuant to 28 U.S.C. § 1930 and any applicable interest due pursuant to 31 U.S.C. § 3717, or otherwise, including, for the avoidance of doubt, through and including the date of entry of this Final Decree, shall be paid within thirty days following entry of this Final Decree.

5. Subject to the performance of any obligations of Stretto, Inc. ("Stretto") pursuant to this Final Decree, Stretto's services as claims and noticing agent for Reorganized Debtors' chapter 11 cases are hereby terminated, and Stretto shall be deemed formally discharged as claims

and noticing agent for the Reorganized Debtors' chapter 11 cases without further order of this Court.

6. Pursuant to Local Bankruptcy Rule 2002-1(f)(ix), within twenty-eight days of entry of this Final Decree, Stretto shall (a) forward to the Clerk's office an electronic version of all imaged claims, (b) upload the creditor mailing list into CM/ECF, and (c) docket a final claims register.

7. An entry shall be made on the docket of each of the Reorganized Debtors' cases that is substantially similar to the following:

An order has been entered in accordance with Rule 3022-1 of the Local Rules of Bankruptcy Practice and Procedures of the United States Bankruptcy Court for the District of Delaware closing the chapter 11 cases of: *In re Wheel Pros, LLC*, No. 24-11939 (JTD); *In re Wheel Pros Intermediate, Inc.*, No. 24-11962 (JTD); *In re Wheel Pros, Inc.*, No. 24-11965 (JTD); *In re WP NewCo HoldCo, LLC*, No. 24-11953 (JTD); *In re WP NewCo, LLC*, No. 24-11959 (JTD); *In re TAP Automotive Holdings, LLC*, No. 24-11960 (JTD); *In re TAP Manufacturing, LLC*, No. 24-11949 (JTD); *In re TAP Worldwide, LLC*, No. 24-11951 (JTD); *In re Throil Inc.*, No. 24-11940 (JTD); *In re Hoonigan, LLC*, No. 24-11955 (JTD); *In re Hoonigan Industries, LLC*, No. 24-11946 (JTD); *In re 43 Racing, LLC*, No. 24-11944 (JTD); *In re WPM Holdings, LLC*, No. 24-11961 (JTD); *In re Mobile Hi-Tech Wheels, LLC*, No. 24-11963 (JTD); *In re Just Wheels & Tires LLC*, No. 24-11954 (JTD); *In re TRS Holdco, LLC*, No. 24-11943 (JTD); *In re The Retrofit Source, LLC*, No. 24-11952 (JTD); *In re Morimoto Lighting LLC*, No. 24-11957 (JTD); *In re Defoor Products, LLC*, No. 24-11948 (JTD); *In re MF Equipment, LLC*, No. 24-11958 (JTD); *In re MF IP Holdings, LLC*, No. 24-11942 (JTD); *In re Teraflex, Inc.*, No. 24-11964 (JTD); *In re Wheel Pros Parent II, Inc.*, No. 24-11947 (JTD); *In re Wheel Pros Parent, Inc.*, No. 24-11956 (JTD); *In re Wheel Pros Intermediate Holdings, Inc.*, No. 24-11945 (JTD); *In re Wheel Pros Holdings, L.P.*, No. 24-11941 (JTD); and *In re American Racing Equipment, Inc.*, No. 24-11950 (JTD).

8. Entry of this Final Decree is without prejudice to (a) the rights of the Reorganized Debtors or any party in interest to seek to reopen any of the Reorganized Debtors' chapter 11 cases for cause pursuant to section 350(b) of the Bankruptcy Code and (b) the rights of the Reorganized Debtors to dispute, before the Court or in an appropriate non-bankruptcy forum,

all claims that were filed against the Debtors in the chapter 11 cases as contemplated by the Plan and the Confirmation Order.

9. Notwithstanding the relief granted in this Final Decree and any actions taken pursuant to such relief, nothing in this Final Decree shall be deemed: (a) an admission as to the amount of, basis for, or validity of any claim against the Reorganized Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the rights of the Reorganized Debtors or any other parties in interest to dispute any claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an assumption, adoption, or rejection of any agreement, contract, or lease under section 365 of the Bankruptcy Code; (e) an admission as to the validity, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Reorganized Debtors' estates; (f) a waiver of any claims or causes of action that may exist against any entity; or (g) a waiver or limitation of the rights of the Reorganized Debtors or any other parties in interest under the Bankruptcy Code or any other applicable law.

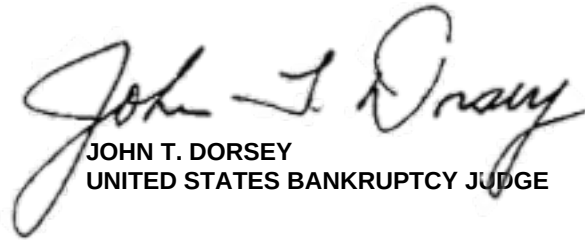
10. Nothing in this Final Decree shall change the amount or nature of any distribution, or any other substantive rights, that any claim against or interest in any Debtor would have been entitled to under the Plan, the Confirmation Order, the Bankruptcy Code, the Bankruptcy Rules, or otherwise, had this Final Decree not been entered.

11. Notwithstanding any Bankruptcy Rule to the contrary, the terms and conditions of this Final Decree shall be immediately effective and enforceable upon its entry.

12. The Reorganized Debtors and their agents are authorized to take all actions necessary to effectuate the relief granted in this Final Decree in accordance with the Motion.

13. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Decree.

Dated: February 11th, 2025
Wilmington, Delaware



JOHN T. DORSEY
UNITED STATES BANKRUPTCY JUDGE