

**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 IEH Auto Parts
)	Holding LLC, Case No. 23-90054)

**GUC TRUSTEE'S FIRST OMNIBUS OBJECTION TO CLAIMS
(Amended Claims)**

This is an objection to your claim. This objection asks the Court to disallow the claim that you filed in this bankruptcy case. If you do not file a response within 30 days after the date this objection was served, your claim may be disallowed without a hearing.

A hearing has been set on this matter on April 16, 2024, at 10:00 a.m. (prevailing Central Time) in Courtroom 401, 4th floor, 515 Rusk Street, Houston, Texas 77002. Participation at the hearing will only be permitted by an audio and 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 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.

Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make your appearance, click the "Electronic

¹ On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each entity's federal tax identification number: 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 Wind-Down Debtors' service address is: 5330 Caramel Crest Lane, Charlotte, NC 28226.



Appearance" link on Judge Lopez's home page. Select the case name, complete the required fields and click "Submit" to complete your appearance.

This Objection seeks to disallow certain proofs of claim. Claimants receiving this Objection should locate their names and claims on Schedule 1 to the Proposed Order attached to this Objection.

Michael D. Warner, solely in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"), files this *Omnibus Objection to Claims* (this "Objection"). In support of this Objection, the GUC Trustee submits the attached *Declaration of Kyle Woodard* (the "Declaration") and respectfully states as follows:

Relief Requested

1. The GUC Trustee respectfully requests entry of an order, substantially in the form attached hereto (the "Proposed Order"), disallowing and expunging each General Unsecured Claim² identified on Schedule 1 to the Proposed Order (collectively, the "Amended GUC Claims"),³ because each claim is amended and superseded by the corresponding proof of claim listed in the "Remaining Claim" column of Schedule 1 (collectively, the "Remaining Claims").

2. For the avoidance of doubt, this Objection does not affect the Remaining Claims or any Non-GUC Claims asserted in the proofs of claim identified on Schedule 1. As defined in the Plan, "Non-GUC Claims" collectively refers to all claims other than General Unsecured Claims.

Jurisdiction and Venue

3. The United States Bankruptcy Court for the Southern District of Texas (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a

² Capitalized terms not defined in this Objection shall have the meanings provided in the Plan (as defined herein) unless otherwise noted.

³ The GUC Trustee attempted to coordinate with the Wind-Down Debtors to include the entirety of each claim in this Objection (*i.e.*, to make this Objection applicable to both the general unsecured portion and any non-GUC portions of each claim), but the Wind-Down Debtors did not wish to do so. This Objection is therefore limited to the general unsecured portion of each claim identified on Schedule 1.

core proceeding pursuant to 28 U.S.C. § 157(b)(2). The GUC Trustee consents to the Court's entry of a final order on this matter.

4. Venue before this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The statutory bases for the relief requested herein are sections 105 and 502 of title 11 of the United States Code (the "Bankruptcy Code"), rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 3007-1 and 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the "Local Rules").

General Background

6. On January 31, 2023 (the "Petition Date"), IEH Auto Parts Holding LLC and its debtor affiliates (collectively, the "Debtors") each filed voluntary petitions for relief in this Court under Chapter 11 of the Bankruptcy Code.

7. On February 1, 2023, the Court entered an Order [Case No. 23-90054, Dkt. No. 28] authorizing the employment and retention of Kurtzman Carson Consultants LLC as the claims, noticing, and solicitation agent in these bankruptcy cases (the "Claims Agent").

8. On March 13, 2023, the Court entered its *Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment under Section 503(b)(9), (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form of and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, and (IV) Approving Notice of Bar Dates* [Case No. 23-90054, Dkt. No. 222] (the "Bar Date Order"), establishing the following deadlines: (i) May 1, 2023, as the deadline for filing proofs of claim (the "General Bar Date"); and (ii) July 31, 2023, as the deadline for claims asserted by governmental units (the "Government Bar Date" and together with the General Bar Date, the "Bar Dates").

9. The Claims Agent mailed written notice of the Bar Dates to, among others, (i) all creditors and other known holders of claims against the Debtors, (ii) all parties requesting notice in these bankruptcy cases, and (iii) all entities that had filed a proof of claim in these bankruptcy cases as of the date of the Bar Date Order. *See Certificates of Service* filed at Case No. 23-90054, Dkt. Nos. 257, 284, and 384. Additionally, the Claims Agent published written notice of the Bar Dates in *The New York Times* – National Edition on March 17, 2023. *See Affidavit of Publication* [Case No. 23-90054, Dkt. No. 251].

10. On March 31, 2023, each of the Debtors filed its respective Schedule of Assets and Liabilities and Statement of Financial Affairs, as each may have been amended from time to time [Case No. 23-90054, Dkt. Nos. 292–318].

11. On June 16, 2023, the Court entered its *Order 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, Dkt. No. 749] (the "Confirmation Order"), thereby, among other things: (i) confirming the Debtors' *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, Dkt. No. 738] (the "Plan"); (ii) approving the form of *GUC Trust Agreement* attached to the Plan Supplement [Case No. 23-90054, Dkt. No. 689, Ex. D]; and (iii) approving the GUC Trustee's appointment in accordance with the Plan.

12. The Plan became effective on October 6, 2023 (the "Effective Date"). *See Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* [Case No. 23-90054, Dkt. No. 922]. The GUC Trust was created and settled as of the Effective Date, pursuant to the Plan and the *GUC Trust Agreement* dated October 6, 2023, executed by and

among the Debtors and the GUC Trustee [Case No. 23-90054, Dkt. No. 923-1] (the "GUC Trust Agreement").

13. The Plan provides for the substantive consolidation of the Debtors for purposes of reconciling claims and making distributions to claimants. *See Plan*, p. 2 ("each Claim filed against one Debtor shall be deemed filed against the consolidated Debtors for the purposes of this Plan, and shall be deemed a single Claim against the consolidated Debtors' Estates for Plan purposes.").

14. On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. No. 1043] (the "Final Decree") closing each of the Debtors' chapter 11 cases except the above-captioned case of Auto Plus Auto Sales LLC, Case No. 23-90055 (defined as the "Remaining Case"). The Final Decree provides in relevant part that:

Any actions with regard to the Remaining Matters, including with respect to the Claims Reconciliation Process..., whether currently pending in an Affiliate Case or not, shall be filed, administered, and adjudicated in the Remaining Case without the need to reopen any Affiliate Case. Any failure of the Wind-Down Debtors, or any entity authorized pursuant to the Plan, as applicable, to file an objection to any claim against or interest in any Wind-Down Debtor on or prior to entry of this Final Decree shall not constitute allowance of the claim or interest and shall not result in such claim or interest being deemed allowed against or in any Wind-Down Debtor. Any objections to claims against or interests in the Wind-Down Debtors may be filed, administered, and adjudicated in the Remaining Case.

Final Decree, ¶ 5. The Final Decree further states that "the GUC Trust may undertake all actions and discharge all duties in accordance with the Plan and Confirmation Order in the Remaining Case to the same extent it could have undertaken or performed such actions or duties in the closed cases, notwithstanding entry of this Order." *Final Decree*, ¶ 9.

GUC Claims Reconciliation

15. On August 10, 2023, the Court entered an *Order (I) Approving Omnibus Claim Objection Procedures and (II) Authorizing the Debtors to File Substantive Omnibus Objections to Claims Pursuant to Bankruptcy Rule 3007* [Case No. 23-90054, Dkt. No. 850] (the "Omnibus

Objection Procedures Order") authorizing the Debtors and their successors, including the GUC Trustee, to file substantive omnibus objections to claims in accordance with the terms thereof and the *Procedures for Filing Omnibus Claims Objections* attached thereto as Exhibit 1 (the "Omnibus Objection Procedures"). The Omnibus Objection Procedures Order authorizes the filing of omnibus claim objections for both scheduled claims and filed proofs of claim in these cases.

16. The GUC Trustee has sole authority to object to and reconcile General Unsecured Claims under the Plan, among other things. Article VII of the Plan provides, in relevant part, as follows:

The GUC Trustee shall have the sole authority to: (a) File, withdraw or litigate to judgment, objections to General Unsecured Claims; (b) settle or compromise any Disputed General Unsecured Claim without any further notice to or action, order or approval by the Bankruptcy Court; and (c) direct the Claims and Noticing Agent to adjust the claims register to reflect any such resolutions without any further notice to or action, order or approval by the Bankruptcy Court. To the extent that the Debtors and/or the Committee Filed objections to General Unsecured Claims that remain pending as of the Effective Date, the GUC Trustee shall be substituted as the objecting party without further action of the parties or order of the Bankruptcy Court.

See Plan, 37, Art. VII.B.1.

17. Accordingly, the GUC Trustee has standing and authority to file this Objection.

18. The GUC Trustee and his professionals have worked diligently to review and assess claims filed against the Debtors, including any supporting documentation filed with such proofs of claim, the Debtors' books and records, and the claims register maintained by the Claims Agent in these cases (the "Claims Register"). Based on such investigations, as detailed below and in the attached Declaration, the GUC Trustee has identified numerous claims that were subsequently amended and superseded by a later filed claim. The Declaration provides, *inter alia*, the efforts undertaken to determine that each of the claims subject to this Objection are unenforceable against the Debtors or the Wind-Down Debtors.

Prior Omnibus Claim Objections

19. The Debtors filed omnibus objections to certain proofs of claim, including general unsecured claims, prior to confirmation of the Plan. The Debtors filed these objections as follows:

- a. On May 26, 2023, the Debtors filed their *First Omnibus Objection to Certain Proofs of Claims (Amended Claims)* [Case No. 23-90054, Dkt. No. 637] objecting to proofs of claims that had been superseded by amended proofs of claim;
- b. On May 26, 2023, the Debtors filed their *Second Omnibus Objection to Certain Proofs of Claims (Duplicate Claims)* [Case No. 23-90054, Dkt. No. 638] objecting to proofs of claims that were duplicates of other claims filed in these cases; and
- c. On July 11, 2023, the Debtors filed their *Third Omnibus Objection to Certain Proofs of Claims (Untimely Claims)* [Case No. 23-90054, Dkt. No. 800] objecting to proofs of claims that were not timely filed prior to the applicable Bar Date.

The Court entered Orders sustaining the Debtors' First and Second Omnibus Claim Objections on June 27, 2023 [Case No. 23-90054, Dkt. Nos. 769 and 770, respectively]. The Court entered an Order sustaining the Debtors' Third Omnibus Claim Objection on August 15, 2023 [Case No. 23-90054, Dkt. No. 858].

20. The GUC Trustee and his professionals have undertaken to ensure this Objection is not duplicative of the foregoing omnibus claim objections filed by the Debtors. On information and belief, the Debtors' First and Second Omnibus Objections [Case No. 23-90054, Dkt. Nos. 637 and 638] were filed based on the Claims Register in existence as of May 18, 2023, and the Debtors' Third Omnibus Objection was based on the Claims Register as of June 14, 2023.⁴ The GUC Trustee believes this Objection is necessary to address, *inter alia*, proofs of claim that were filed since the date of the Debtors' First, Second, and Third Omnibus Claim Objections.

⁴ Schedule 1 to the Debtors' First Omnibus Objection is dated May 18, 2023; Schedule 1 to the Second Omnibus Objection is also dated May 18, 2023; and Schedule 1 to the Third Omnibus Objection is dated June 14, 2023.

Basis for Relief

21. A filed proof of claim is deemed allowed, unless a party in interest objects. 11 U.S.C. § 502(a). Section 502(b) lists nine separate grounds for disallowing a claim, including that "proof of such claim is not timely filed[.]" 11 U.S.C. § 502(b)(1)-(9). Section 502(b) also provides that "if such objection is made, the court...shall determine the amount of such claim...and shall allow such claim in such amount, except to the extent that such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law...." 11 U.S.C. §502(b). In addition, Bankruptcy Rule 3007(d) provides that objections to amended claims, duplicate claims, and claims not timely filed, among others, may be joined in an omnibus objection. *See* FED. R. BANKR. P. 3007(d).

22. A properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. FED. R. BANKR. P. 3001(f). To receive the benefit of *prima facie* validity, however, a proof of claim must assert factual allegations that would entitle the claimant to a recovery. *In re Heritage Org., LLC*, 04-35574 (BJH), 206 WL 6508477, at *8 (Bankr. N.D. Tex. Jan. 27, 2006). A claim that is based on a writing must attach the underlying writing or provide an explanation of the loss or destruction or such writing. *See* FED. R. BANKR. P. 3001(c). Without complying with the requirements of Bankruptcy Rule 3001(c), if applicable, a claim is not entitled to *prima facie* validity. *See, e.g. eCast Settlement Corp. v. Tran (In re Tran)*, 369 B.R. 312, 317 (S.D. Tex. 2007).

23. A claimant's proof of claim is entitled to the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) only until an objecting party refutes at least one of the allegations that is essential to the claim's legal sufficiency. *In re Starnes*, 231 B.R. 903, 912 (N.D. Tex. 1998). Once an allegation is refuted, "the burden shifts to the claimant to prove by a preponderance of the

evidence." *In re Congress, LLC*, 529 B.R. 213, 219 (Bankr. W.D. Tex. 2015); *see also Cavu/Rock Props. Project I, LLC v. Gold Star Constr., Inc. (In re Cavu/Rock Props. Project I, LLC)*, 516 B.R. 414, 422 (Bankr. W.D. Tex. 2014). Despite this shifting burden during the claim objection process, "the ultimate burden of proof always lies with the claimant." *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006) (citing *Raleigh v. Ill. Dep't of Rev.*, 530 U.S. 15 (2000)).

24. An objection to a proof of claim must be made in writing, and the claimant must be provided with not less than thirty days' notice of the hearing to be held in respect of such objection. *See* FED. R. BANKR. P. 3007(a).

25. Objections to multiple claims may be joined in an omnibus objection if such objections are based on the grounds that the claims should be disallowed, in whole or in part, for any of eight enumerated reasons. *See* FED. R. BANKR. P. 3007(d). In addition to the enumerated reasons in Bankruptcy Rule 3007(d), the Omnibus Objection Procedures Order authorizes omnibus claim objections based on any of the "Additional Grounds" set forth in the Omnibus Objection Procedures.

Objection to Amended GUC Claims

26. The GUC Trustee objects to each General Unsecured Claim identified on Schedule 1 to the Proposed Order for the reasons stated herein. Having reviewed each of the Amended GUC Claims with counsel, including any supporting documentation, as well as the Claims Register, the GUC Trustee believes, based on his review with counsel, that each proof of claim identified in the first column of Schedule 1 has been superseded and replaced by the corresponding Remaining Claims. Both claims cannot be enforceable against the Debtors.

27. Accordingly, the Amended GUC Claims should be disallowed and expunged from the Claims Register. Otherwise, the parties that filed such claims will receive recoveries to which

they are not entitled to the detriment of other creditors. For the avoidance of doubt, this Objection does not affect the Remaining Claims or any Non-GUC Claims.

Reservation of Rights

28. If any of the Amended GUC Claims are not disallowed on the grounds asserted herein, the GUC Trustee hereby reserves the right to object to such Amended GUC Claims on any other grounds. This Objection is without prejudice to the rights of the GUC Trustee, Wind-Down Debtors, and Plan Agent to object to any claim on any grounds whatsoever. Additionally, the GUC Trustee expressly reserves (i) the right to amend, modify, or supplement the objections asserted herein, (ii) the right to file additional objections to the Amended GUC Claims, and (iii) the right to object to the Remaining Claims or any other claims on any grounds whatsoever.

29. Nothing contained herein or any actions taken pursuant to such relief is intended or should be construed as: (a) an admission as to the validity of any claim against a Debtor entity or such Debtor entity's estate; (b) a waiver of any party's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection or any order granting the relief requested by this Objection; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the GUC Trustee's rights under the Bankruptcy Code or any other applicable law

Separate Contested Matter

30. To the extent that a response is filed regarding any Amended GUC Claim and the GUC Trustee is unable to resolve any such response, each such Amended GUC Claim, and the Objection as it pertains to such claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the GUC Trustee requests that any order entered by the Court

regarding an objection or other reply asserted in response to this Objection be deemed a separate order with respect to each proof of claim.

Notice

31. The GUC Trustee will provide notice of this Objection, pursuant to and in accordance with the Omnibus Objection Procedures Order, to the following parties: (a) the United States Trustee for the Southern District of Texas; (b) counsel to the Wind-Down Debtors and Plan Agent; (c) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (d) all claimants affected by this Objection (and their counsel, where available). The GUC Trustee respectfully submits that such notice is sufficient and proper under the circumstances and that no other or further notice is required.

Conclusion

WHEREFORE, based upon the foregoing, the GUC Trustee respectfully requests that the Court (a) sustain this Objection; (b) enter the attached Proposed Order disallowing the Amended GUC Claims; and (c) granting such other and further relief as the Court deems just and proper.

DATED: March 11, 2024

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

By: /s/ Kyle Woodard

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Counsel for the Auto Parts GUC Trust

Certificate of Service

I hereby certify that on March 11, 2024, a true and correct copy of the foregoing Objection was filed with the Court and served via the Court's Electronic Case Filing system for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Kyle Woodard

Kyle Woodard

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

In re:

AUTO PLUS AUTO SALES LLC,

Wind-Down Debtor.

)
) Chapter 11
)

) Case No. 23-90055 (CML)
)

) (Formerly Jointly Administered
) under Lead Case IEH Auto Parts
) Holding LLC, Case No. 23-90054)

**DECLARATION OF KYLE WOODARD IN SUPPORT OF
GUC TRUSTEE'S FIRST OMNIBUS OBJECTION TO CLAIMS
(Amended Claims)**

Pursuant to 28 U.S.C. § 1746, I, Kyle Woodard, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

1. My name is Kyle Woodard. I am over twenty-one years of age and competent in all respects to make this Declaration. I am an attorney with the law firm of Kane Russell Coleman Logan PC ("KRCL"), which maintains offices for the practice of law at 901 Main Street, Suite 5200, Dallas, Texas 75202, and at 5151 San Felipe, Suite 800, Houston, Texas 77056.

2. KRCL is counsel for the Auto Parts GUC Trust. This Declaration is made in support of the *GUC Trustee's First Omnibus Objection to Claims (Amended Claims)* (the "Objection")¹ filed contemporaneously herewith. As an attorney with KRCL, I am responsible for overseeing the firm's representation of the GUC Trust and assisting with the GUC Trustee's reconciliation of General Unsecured Claims under the Plan.

¹ Capitalized terms used but not defined in this Declaration shall have the meanings ascribed to them in the Objection.

3. I have reviewed the Claims Register provided to me by the Claims Agent. The Claims Register identifies proofs of claim that were marked as amending a previously filed proof of claim and, if so indicated by the claimant, the number of the claim that was amended. The Claims Register shows that each Remaining Claim identified on Schedule 1 to the Proposed Order is marked as amending a previously filed proof of claim. Based on my review of the Claims Register, I believe that each Amended GUC Claim identified on Schedule 1 is amended and superseded by the corresponding Remaining Claim. Therefore, I believe that each Amended GUC Claim should be disallowed and expunged from the Claims Register.

4. For the avoidance of doubt, my belief that the Amended GUC Claims should be disallowed and expunged is based solely on information contained in the Claims Register and/or the respective proofs of claim filed by the claimants identified on Schedule 1. This Declaration is not based on any specific factual knowledge beyond what may be ascertained from the Claims Register and the proofs of claim filed by the claimants.

5. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

DATED: March 11, 2024
Dallas County, Texas

/s/ Kyle Woodard
Kyle Woodard
Texas Bar No. 24102661
SDTX No. 3596595

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

Upon the *GUC Trustee's First Omnibus Objection to Claims (Amended Claims)* [Dkt. No. ____] (the "Objection")² filed by Michael D. Warner, in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"), seeking entry of an order disallowing the General Unsecured Claims asserted in the proofs of claim identified in the first column of the attached Schedule 1 (collectively, the "Amended GUC Claims"); and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; (ii) that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) in which this Court may enter a final order consistent with Article III of the United States Constitution; (iii) that venue in this district is proper pursuant

² Capitalized terms used but not defined in herein shall have the meanings ascribed to such terms in the Objection or, if not defined in the Objection, in 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, Dkt. No. 738] (the "Plan").

to 28 U.S.C. §§ 1408 and 1409; (iv) that the relief sought in the Objection is in the best interests of the Debtors' estates, their creditors, and other parties in interest; (v) that notice of the Objection and the opportunity for a hearing on the Objection were appropriate under the circumstances, such that no other or further notice is necessary; and (vi) that the legal and factual bases set forth in the Objection establish just cause for the relief granted in the following order (this "Order"),

IT IS HEREBY ORDERED THAT:

1. Each Amended GUC Claim identified on Schedule 1 attached to this Order is hereby disallowed and shall be expunged from the Claims Register, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code") and rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"); *provided* that this Order does not affect the proofs of claim identified in the "Remaining Claim" column of Schedule 1 (collectively, the "Remaining Claims"); *provided, further*, that this Order does not affect any Non-GUC Claims (as defined in the Plan) asserted in the proofs of claim identified in the first column of Schedule 1.

2. Kurtzman Carson Consultants LLC, as claims, noticing, and solicitation agent (the "Claims Agent"), is authorized and directed to update the Claims Register maintained in these chapter 11 cases to reflect the relief granted in this Order.

3. This Order shall be, and hereby is, deemed a separate order with respect to each Amended GUC Claim. Each Amended GUC Claim identified in Schedule 1 and the GUC Trustee's objections to each such claim constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014.

4. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall be deemed: (a) an admission as to the validity of any prepetition claim against a Debtor entity; (b) a waiver of the rights of the GUC Trustee, the Wind-

Down Debtors, or the Plan Agent, as applicable, to dispute any prepetition claim on any grounds; (c) a promise or requirement to pay any prepetition claim; (d) an implication or admission that any particular claim is of a type specified in the Objection or this Order; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of any rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent under the Bankruptcy Code or any other applicable law.

5. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

6. Notwithstanding the relief granted in this Order and any actions taken pursuant to such relief, nothing in this Order shall prejudice to the rights of the GUC Trustee, the Wind-Down Debtors, or the Plan Agent to object to any claims on any grounds whatsoever, including the Remaining Claims and any Non-GUC Claims. The GUC Trustee reserves the right to object to any remaining General Unsecured Claims asserted against the Debtors or their bankruptcy estates, including, without limitation, any Remaining Claims.

7. This Order and all relief granted herein shall be effective immediately upon entry.

8. This Court retains exclusive jurisdiction to resolve any dispute arising from or related to this Order.

Dated: _____, 2024

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE

IEH Auto Parts (Auto Plus)
Amended Claims

3/7/2024

Schedule 1
Amended Claims

Reason for Disallowance: Each Claim is amended and superseded by the corresponding Remaining Claim.

Disallowed GUC Claims						Remaining Claim #
Claim #	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Total Claim Amount	
589	05/01/23	A.M.G. Properties, Inc.	IEH Auto Parts LLC	\$ 20,155.65	\$ 20,155.65	735
22	02/13/23	Adecco Group	IEH Auto Parts LLC	3,058.30	3,058.30	629
424	04/24/23	CBRE, Inc.	Auto Plus Auto Sales LLC	196,211.87	196,211.87	717
571	05/01/23	Cintas Corporation	IEH Auto Parts Holding LLC	UNLIQUIDATED	-	657
71	02/27/23	City of Fredericksburg, Virginia	IEH Auto Parts Holding LLC	15.46	184.22	652
443	04/25/23	Crown Equipment Corporation	IEH Auto Parts LLC	254,561.92	265,381.87	653
58	02/23/23	Environmental Management Inc.	IEH Auto Parts Holding LLC	69,839.84	69,839.84	590
142	03/17/23	GK INDUSTRIES LTD.	IEH Auto Parts LLC	-	67,016.04	731
349	04/12/23	Goodman, Olaya	IEH Auto Parts LLC	9,750,000.00	9,750,000.00	638
99	03/07/23	Greenwood Emergency Vehicles, LLC	IEH Auto Parts Holding LLC	31,819.58	31,819.58	626
343	04/10/23	Jeffrey Flynn Holding LLC	IEH Auto Parts Holding LLC	-	-	684
72	02/28/23	JPMorgan Chase Bank, N.A. s/b/m/t Chase Bank USA, N.A.	IEH Auto Parts Holding LLC	1,910.66	1,910.66	120
663	06/15/23	Massachusetts Department of Revenue	IEH Auto Parts LLC	121,478.84	728,873.05	750
692	07/17/23	Massachusetts Department of Revenue	IEH Auto Parts LLC	264,650.33	1,756,228.78	750
526	04/28/23	Safety National Casualty Corporation	IEH Auto Parts LLC	UNLIQUIDATED	-	710
303	03/30/23	Spectra Premium Mobility Solutions USA LLC	IEH Auto Parts LLC	314,489.87	314,489.87	719
34	02/21/23	State of Florida - Department of Revenue	IEH Auto Parts LLC	631,482.00	4,064,531.37	368
690	07/14/23	Synchrony Bank	IEH Auto Parts LLC	44,333.31	44,333.31	691
266	04/03/23	True Value Company, L.L.C.	IEH Auto Parts LLC	56,324.02	74,327.86	678
678	06/28/23	True Value Company, L.L.C.	IEH Auto Parts LLC	52,504.51	74,327.86	679

Total: \$ 11,812,836.16 \$ 17,462,690.13