

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 THIRD OMNIBUS OBJECTION TO CLAIMS
(Untimely 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 "Untimely GUC Claims"),³ because each claim was filed after the applicable Bar Date (defined below).

2. For the avoidance of doubt, this Objection does not affect 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 filed after the applicable Bar Date. 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 Untimely GUC Claims

26. The GUC Trustee objects to each General Unsecured Claim listed on Schedule 1 to the Proposed Order for the reasons stated herein. Having reviewed each of the Untimely 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 of the Untimely GUC Claims were filed after the applicable Bar Date. The Bar Date Order provides, in relevant part, as follows:

Any entity that is required, but fails, to file a Proof of Claim in accordance with this Bar Date Order on or before the applicable Bar Date shall be (a) forever barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto) and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to or arising from such claim...

Bar Date Order, ¶ 18.

27. Therefore, each Untimely GUC Claim must be disallowed and expunged from the Claims Register.

Reservation of Rights

28. If any of the Untimely GUC Claims are not disallowed on the grounds asserted herein, the GUC Trustee hereby reserves the right to object to such Untimely 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 Untimely GUC Claims, and (iii) the right to object 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 Untimely GUC Claim and the GUC Trustee is unable to resolve any such response, each such Untimely 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 Untimely 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

Joseph M. Coleman

State Bar No. 0456610

SDTX No. 16936

John J. Kane

State Bar No. 24066794

SDTX No. 1069650

Kyle Woodard

State Bar No. 24102661

SDTX No. 3596595

901 Main Street, Suite 5200

Dallas, Texas 75202

Telephone: (214) 777-4200

Telecopier: (214) 777-4299

Email: jcoleman@krcl.com

jkane@krcl.com

kwoodard@krcl.com

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 THIRD OMNIBUS OBJECTION TO CLAIMS
(Untimely 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 Third Omnibus Objection to Claims (Untimely 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 (i) the date on which proofs of claim were filed and (ii) whether a proof of claim was marked as amending a previously filed proof of claim. The Claims Register shows that each Untimely GUC Claim identified on Schedule 1 to the Proposed Order was filed after the applicable Bar Date. The Claims Register also shows that each Untimely GUC Claim was either (i) not marked as amending a previously filed proof of claim or (ii) is the only proof of claim filed by the claimant listed thereon, thus indicating that each Untimely GUC Claim is the first proof of claim filed by the claimant. Accordingly, I believe that each Untimely GUC Claim should be disallowed and expunged from the Claims Register.

4. For the avoidance of doubt, my belief that the Untimely 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

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 Untimely 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 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 Untimely GUC Claim. Each Untimely 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 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 on any grounds whatsoever.

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)
Untimely Claims

3/7/2024

Schedule 1
Untimely Claims

Reason for Disallowance: Each Claim was filed after the applicable Bar Date.

Disallowed GUC Claims					
Claim #	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Total Claim Amount
697	07/21/23	AccuSourceHR	IEH Auto Parts Holding LLC	\$ 19,402.62	\$ 31,142.31
604	05/02/23	ACE UNIFORM SERVICES, INC.	IEH Auto Parts Holding LLC	1,955.21	2,234.25
753	12/08/23	Aroma Coffee Service Inc.	Auto Plus Auto Sales LLC	371.56	371.56
628	05/15/23	ATHENS UTILITIES BOARD	IEH Auto Parts LLC	1,132.67	1,132.67
668	06/26/23	Auto Net TV Media Inc	IEH Auto Parts Holding LLC	-	-
709	07/28/23	Barnes JR, John	IEH Auto Parts Holding LLC	21,950.00	21,950.00
648	05/20/23	Bearing and Drive Solutions VII Inc	IEH Auto Parts Holding LLC	900.32	900.32
646	05/11/23	Blaster Corporation	IEH Auto Parts LLC	21,549.76	87,997.00
618	05/08/23	Bowman Trailer Leasing	IEH Auto Parts LLC	7,934.56	7,934.56
721	09/01/23	BP Lubricants USA Inc	IEH Auto Parts Holding LLC	91,920.63	95,549.38
681	07/06/23	Capriotto Realty and Leasing Inc.	IEH Auto Parts Holding LLC	7,269.93	7,269.93
712	08/02/23	City of Springfield, Massachusetts	IEH Auto Parts LLC	82.27	82.27
639	05/30/23	Colletti, Kathryn	IEH Auto Parts Holding LLC	21,580.00	21,580.00
755	12/19/23	Conway Auto Supply	IEH Auto Parts Holding LLC	6,552.00	6,552.00
708	07/28/23	CPS Products, Inc.	IEH Auto Parts LLC	11,027.10	11,027.10
741	11/02/23	Custom Courier Solutions	IEH Auto Parts Holding LLC	108,487.77	108,487.77
749	11/27/23	Dania Valdez	IEH Auto Parts Holding LLC	2,400.00	2,400.00
699	07/24/23	Dun and Bradstreet	IEH Auto Parts LLC	5,633.50	11,267.00
742	11/06/23	Eversource Gas of Massachusetts	IEH Auto Parts Holding LLC		-
647	05/17/23	Ferrellgas dba Dubbens Bros	IEH Auto Parts Holding LLC	1,290.69	2,533.91
713	08/03/23	Gabrielle Truck Sales	IEH Auto Parts Holding LLC	11,153.10	15,747.54

IEH Auto Parts (Auto Plus)
Untimely Claims

3/7/2024

Disallowed GUC Claims					
Claim #	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Total Claim Amount
608	05/02/23	Garrison, Ephraim S	Auto Plus Auto Sales LLC	57,879.00	73,029.00
734	09/15/23	GENT-L-KLEEN STORE CLOSED	IEH Auto Parts Holding LLC	4,975.36	4,975.36
748	11/22/23	Granite Telecommunications LLC.	IEH Auto Parts Holding LLC	38,127.44	38,127.44
715	08/14/23	H. R. Benjamin, Inc.	IEH Auto Parts Holding LLC	6,748.50	6,748.50
696	07/20/23	Hastings Manufacturing Company	IEH Auto Parts LLC	309.53	309.53
705	07/26/23	HH-Cloyes, Inc	IEH Auto Parts Holding LLC	145,307.61	193,496.38
701	07/25/23	HYDRATE HQ OF MID-ATLANTIC LLC	IEH Auto Parts Holding LLC	10,599.00	10,599.00
733	09/15/23	Innomark Communications, LLC	Auto Plus Auto Sales LLC	1,593.69	1,593.69
651	06/12/23	Interstate Batteries of Southern NY	IEH Auto Parts Holding LLC	2,274.63	2,274.63
649	06/07/23	J and J Service Solutions LLC	IEH Auto Parts Holding LLC	20,978.20	20,978.20
616	05/05/23	Jason R. Warner	IEH Auto Parts Holding LLC	1,785.41	16,935.41
730	09/11/23	Kimberly Clark	IEH Auto Parts LLC	122,241.48	176,156.49
661	06/15/23	Kivler, Russell	IEH Auto Parts Holding LLC	unliquidated	-
718	08/25/23	Lanair Products, LLC	IEH Auto Parts Holding LLC	15,324.51	15,324.51
644	06/05/23	Liberty Mutual Insurance Company	IEH Auto Parts Holding LLC	3,372,755.00	3,372,755.00
694	07/13/23	McDonald, Deron	IEH Auto Parts Holding LLC	500,000.00	500,000.00
676	07/06/23	Melendez, Carol	IEH Auto Parts Holding LLC	50,000.00	50,000.00
677	07/05/23	Nicole Rideout	IEH Auto Parts Holding LLC	50,000.00	50,000.00
752	12/07/23	Northbelt Auto Parts	IEH Auto Parts Holding LLC	7,546.91	7,546.91
707	07/28/23	Northeast Great Dane	IEH Auto Parts Holding LLC	375.77	375.77
687	07/13/23	Northeast Sweepers and Rentals Inc	IEH Auto Parts LLC	45,463.85	45,463.85
711	08/03/23	Patricia Agnello	IEH Auto Parts Holding LLC	unliquidated	-
751	12/06/23	PayScale, Inc.	IEH Auto Parts Holding LLC	26,412.00	26,412.00
614	05/04/23	Premal Parikh	IEH Auto Parts LLC	5,905.00	5,905.00

IEH Auto Parts (Auto Plus)
Untimely Claims

3/7/2024

Disallowed GUC Claims

Claim #	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Total Claim Amount
666	06/23/23	Republic Services National Accounts, LLC	IEH Auto Parts Holding LLC	42,563.04	42,563.04
736	10/16/23	Richard M. Snyder	IEH Auto Parts Holding LLC	unliquidated	-
656	06/13/23	Route 23 Automall	IEH Auto Parts LLC	19,162.13	25,244.79
714	08/14/23	S2S Communications Inc.	IEH Auto Parts LLC	150,856.91	150,856.91
732	09/13/23	SHI International Corp	IEH Auto Parts Holding LLC	387,875.97	387,875.97
655	06/20/23	SupplyOne Atlanta	Auto Plus Auto Sales LLC	41,060.55	41,060.55
650	06/09/23	TForce Freight	IEH Auto Parts Holding LLC	3,019.99	7,056.75
658	06/16/23	TForce Logistics East, LLC	Auto Plus Auto Sales LLC	282,054.91	282,054.91
609	05/03/23	The Parts Connection, Inc	IEH Auto Parts LLC	7,441.52	7,441.52
619	05/08/23	The Sherwin-Williams Company	IEH Auto Parts LLC	199,189.34	219,111.47
632	05/17/23	TUSCALOOSA TIRE AND SERVICE	IEH Auto Parts Holding LLC	21,330.55	21,330.55
660	06/14/23	UNITY MANUFACTURING CO.	IEH Auto Parts Holding LLC	1,195.74	1,195.74
754	12/11/23	Wetherill Associates, Inc dba WAI Global	Auto Plus Auto Sales LLC	15,300.97	15,300.97
670	06/23/23	WINNER INTERNATIONAL INC	IEH Auto Parts Holding LLC	2,136.96	2,136.96
740	10/25/23	Winner International Inc	IEH Auto Parts LLC	2,136.96	2,136.96
665	06/26/23	Zurich American Insurance Company	IEH Auto Parts Holding LLC	1.00	1.00

Total: \$ 6,004,523.12 \$ 6,260,534.33