

**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 FOURTH OMNIBUS OBJECTION TO CLAIMS
(Assigned Contract 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 "Assigned Contract GUC Claims"),³ because each claim is based on a lease or contract that was assumed and assigned by the Debtors to a non-debtor third-party purchaser, such that the claims are no longer enforceable against the Debtors or the bankruptcy estates.

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.

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.

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 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, 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 assumed and assigned to non-debtors, pursuant to section 365 of the Bankruptcy Code, which are no longer enforceable against the Debtors. 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.

Basis for Relief

19. 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).

20. 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).

21. 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)).

22. 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).

23. 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 Assigned Contract GUC Claims

24. The GUC Trustee objects to each General Unsecured Claim listed on Schedule 1 to the Proposed Order for the reasons stated herein. Having reviewed these 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 Assigned Contract GUC Claims are based on contracts or leases that were assumed and assigned by the Debtors to third-party purchasers pursuant to section 365 of the Bankruptcy Code.

25. Each Assigned Contract GUC Claim was filed on account of certain obligations arising from contracts between the applicable claimant and the Debtors. The contracts forming the basis of each Assigned Contract GUC Claim were assumed and assigned by the Debtors to a specific purchaser as set forth on Schedule 1 to the Proposed Order, pursuant to one of the following sale orders (together, the "Sale Orders"):

- a. *Order (I) Approving the Bid Procedures, (II) Approving the Sale of Certain of the Debtors' Assets Free and Clear, and (III) Granting Related Relief* [Case No. 23-90054, Dkt. No. 585];
- b. *Order (I) Approving the Bid Procedures, (II) Approving the Sale of Certain of the Debtors' Assets Free and Clear to AEP PLC LLC, and (III) Granting Related Relief* [Case No. 23-90054, Dkt. No. 586];
- c. *Order (I) Approving the Bid Procedures, (II) Approving the Sale of Certain of the Debtors' Assets in Lot 9(d) Free and Clear, and (III) Granting Related Relief* [Case No. 23-90054, Dkt. No. 604]; or
- d. *Corrected Order Establishing Procedures for Sales of Certain Miscellaneous Assets Outside the Ordinary Course of Business Free and Clear of All Liens, Claims, Interests and Encumbrances* [Case No. 23-90054, Dkt. No. 670].

Each claimant would have received notice of the assumption and assignment to the applicable purchaser pursuant to one of the following notices (the "Assumption and Assignment Notices"):

- e. *Notice of Occurrence of Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to Arnold Oil Company of Austin, L.P.* [Case No. 23-90054, Dkt. No. 682];
- f. *Notice of Occurrence of Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to National Auto Parts Warehouse, LLC* [Case No. 23-90054, Dkt. No. 684];

- g. *Notice of Occurrence of Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to TPH Holdings, LLC* [Case No. 23-90054, Dkt. No. 685];
- h. *Notice of Occurrence of Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to APH Stores, Inc.* [Case No. 23-90054, Dkt. No. 686];
- i. *Notice of Occurrence of Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to Elliott Auto Supply Co., Inc.* [Case No. 23-90054, Dkt. No. 741];
- j. *Corrected Notice of Occurrence of Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to Marco Holdings I, LLC* [Case No. 23-90054, Dkt. No. 808];
- k. *Notice of Occurrence of Miscellaneous Asset Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to Crowe Burlingame Co.* [Case No. 23-90054, Dkt. No. 815];
- l. *Notice of Occurrence of Miscellaneous Asset Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to Elliott Auto Supply Co., Inc.* [Case No. 23-90054, Dkt. No. 816];
- m. *Notice of Occurrence of Miscellaneous Asset Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to Station Auto Parts, Inc.* [Case No. 23-90054, Dkt. No. 817];
- n. *Notice of Occurrence of Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to AEP PLC LLC and The Pep Boys – Manny, Moe & Jack LLC* [Case No. 23-90054, Dkt. No. 874];
- o. *First Supplemental Notice of Occurrence of Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to Elliott Auto Supply Co., Inc.* [Case No. 23-90054, Dkt. No. 886]; and/or
- p. *First Supplemental Notice of Occurrence of Sale Closing and Executory Contracts and Unexpired Leases Assumed and Assigned to AEP PLC LLC and The Pep Boys – Manny, Moe & Jack LLC* [Case No. 23-90054, Dkt. No. 915].

26. Accordingly, the Debtors have no outstanding obligations with respect to the Assigned Contract GUC Claims. Any further obligations due under the agreements subject to each Assigned Contract GUC Claim are payable by the applicable purchaser set forth on Schedule 1. Having been fully assumed by such purchasers, the Assigned Contract GUC Claims are no longer

enforceable against the Debtors or their bankruptcy estates, and such claims should be disallowed and expunged from the Claims Register.

27. Failure to disallow such Assigned Contract GUC Claims could result in the claimants receiving an unwarranted recovery against the Debtors to the detriment of other similarly situated creditors. Elimination of these Assigned Contract GUC Claims will not prejudice the claimants.

Reservation of Rights

28. If any of the Assigned Contract GUC Claims are not disallowed on the grounds asserted herein, the GUC Trustee hereby reserves the right to object to such Assigned Contract 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 Assigned Contract 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 Assigned Contract GUC Claim and the GUC Trustee is unable to resolve any such response, each such Assigned Contract 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 Assigned Contract 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 FOURTH OMNIBUS OBJECTION TO CLAIMS
(Assigned Contract 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 Fourth Omnibus Objection to Claims (Assigned Contract 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, as well as the Sale Orders and the Assumption and Assignment Notices. The Claims Register identifies proofs of claim that are based on unexpired real property leases and proofs of claim that are based on executory contracts as "Landlord Claims" and "Executory Contract Claims," respectively.

4. Based on my review of the Claims Register and the Assumption and Assignment Notices, each of the Assigned Contract GUC Claims identified on Schedule 1 to the Proposed Order is based on a lease or contract that was assigned to a purchaser pursuant to section 365 of the Bankruptcy Code and the Sale Orders. As a result, I believe each Assigned Contract GUC Claim is no longer enforceable against the Wind-Down Debtors or their bankruptcy estates, and that each of the Assigned Contract GUC Claims should be disallowed and expunged from the Claims Register

5. For the avoidance of doubt, my belief that the Assigned Contract GUC Claims should be disallowed and expunged is based solely on information contained in the Claims Register, the proofs of claim identified on Schedule 1, and other documents filed of record in these bankruptcy cases, including the Sale Orders, and the Assumption and Assignment Notices. This Declaration is not based on any specific factual knowledge beyond what may be ascertained from those documents.

6. 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

that venue in this district is proper pursuant 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 Assigned Contract 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 Assigned Contract GUC Claim. Each Assigned Contract 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)
Assigned Contract Claims

3/7/2024

Schedule 1
Assigned Contract Claims

Reason for Disallowance: Each Claim is based on one or more executory contracts and/or unexpired leases that were assumed and assigned to third-party purchasers pursuant to the Sale Orders and the Assumption and Assignment Notices (or Buyer Notices), as further described in the Objection.

Disallowed GUC Claims										
Claim #	Date Filed	Landlord / Contract Counterparty	Premises Address / Description of Contract	Debtor Name	Purchaser (Assignee)	Sale Order	Buyer Notice	General Unsecured Claim	Total Claim Amount	Claim Type
594	05/01/23	1005 Raco Court Owner, LLC	625 Old Norcross Rd. Ste. D-2, Lawrenceville, GA 30046	IEH Auto Parts LLC	TPH Holdings, LLC	Dkt. No. 585	Dkt. No. 685	\$ 4,249.96	\$ 4,249.96	Landlord Claim
318	04/10/23	449-500 Main LLC	448 Main St. Deep River, CT 06417	IEH Auto Parts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	-	2,786.93	Landlord Claim
634	05/19/23	54 Adelaide St LLC	54 Adelaide St. Rochester, NY 14606	IEH Auto Parts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	-	10,119.08	Landlord Claim
592	05/01/23	8420 Westphalia Road, LLC	8420 Westphalia Rd. Upper Marlboro, MD 20772	IEH Auto Parts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	-	-	Landlord Claim
289	04/05/23	AMANDA CORPORATION	3439 Carlin Springs Rd. Baileys Crossing, VA 22041	IEH Auto Parts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	7,477.00	7,477.00	Landlord Claim
373	04/17/23	CAP Properties Southbridge LLC	84 John Fitch Hwy. Fitchburg, MA 01420	AP Acquisition Company Massachusetts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	8,775.00	8,775.00	Landlord Claim
528	04/21/23	CI478 Lombardy LLC, BGT Lombardy LLC, Hopewood Lombardy LLC, Stammer Lombardy LLC, and MMP Lombardy LLC	10390 Shady Trl. Dallas, TX 75220	IEH Auto Parts LLC	Marco Holdings I, LLC	Dkt. No. 585	Dkt. No. 808	137,799.51	146,959.49	Landlord Claim
429	04/24/23	Disney Road Associates LLC	2604 Annapolis Rd. Severn, MD 21144	IEH Auto Parts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	27,950.24	27,950.24	Landlord Claim
431	04/25/23	Getty Properties Corp.	1009 Brooke Boulevard Reading, PA 19607	IEH Auto Parts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	370.58	4,370.58	Landlord Claim
601	05/01/23	GKI Infill Philadelphia, LLC	165 East 9th Avenue Runnemede, NJ 08078	IEH Auto Parts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	2,199.66	2,199.66	Landlord Claim
282	04/03/23	HNP Investments LLC	1320 Ingleside Rd. Norfolk, VA 23502	IEH Auto Parts Holding LLC	TPH Holdings, LLC	Dkt. No. 585	Dkt. No. 685	249,000.00	249,000.00	Landlord Claim
682	07/05/23	JMC Rentals LLC	7172 State Route 54 Bath, NY 14810	IEH Auto Parts Holding LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	7,118.39	7,118.39	Landlord Claim
417	04/23/23	KMW Investments LLC	172 West Main St. Greenwood, IN 46142	IEH Auto Parts LLC	TPH Holdings, LLC	Dkt. No. 604	Dkt. No. 685	147,140.48	147,140.48	Landlord Claim
548	05/01/23	MDH F2 BAL Governor CT, LLC	1305 Governor Court Abingdon, MD 21009	IEH Auto Parts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	87,605.68	87,605.68	Landlord Claim

IEH Auto Parts (Auto Plus)
Assigned Contract Claims

3/7/2024

Disallowed GUC Claims										
Claim #	Date Filed	Landlord / Contract Counterparty	Premises Address / Description of Contract	Debtor Name	Purchaser (Assignee)	Sale Order	Buyer Notice	General Unsecured Claim	Total Claim Amount	Claim Type
438	04/25/23	Memphis Distribution Partners, LLC	633 Phelan Ave Memphis, TN 38101	IEH Auto Parts Holding LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	233,163.98	233,163.98	Landlord Claim
603	05/01/23	PW Fund B, LP	16 Zane Grey Ste. 600 El Paso, TX 79906	IEH Auto Parts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 604	Dkt. No. 741	9,820.56	9,820.56	Landlord Claim
569	05/01/23	Ranger FL LLC	1201 Old Hopewell Rd. Stes. 4-8 Tampa, FL 33619	IEH Auto Parts LLC	TPH Holdings, LLC	Dkt. No. 604	Dkt. No. 685	2,236,748.71	2,236,748.71	Landlord Claim
287	04/04/23	Rebecca C. Cate Trust	1613 Cumberland St Vernon, TX 76384	IEH Auto Parts Holding LLC	Marco Holdings I, LLC	Dkt. No. 604	Dkt. No. 808	-	500,000.00	Landlord Claim
312	04/07/23	Robert P. McLaughlin	203 Medford Mt Holly Rd Medford, NJ 08055	IEH Auto Parts LLC	Elliott Auto Supply Co., Inc.	Dkt. No. 585	Dkt. No. 741	121,218.96	121,218.96	Landlord Claim
315	04/07/23	Stinson Property Holdings, LLC	910 Factory Ave Ellwood City, PA 16117	IEH Auto Parts Holding LLC	Station Auto Parts, Inc.	Dkt. No. 670	Dkt. No. 817	blank	-	Landlord Claim
418	04/21/23	Three D Investment Irrevocable Trust	9010 130th Ave. North Largo, FL 33773	IEH Auto Parts LLC	National Auto Parts Warehouse, LLC	Dkt. No. 585	Dkt. No. 684	80,397.40	90,726.35	Landlord Claim
586	05/01/23	Tyra Properties, LLC	1105-B Taylor Rd. Punta Gorda, FL 33950	IEH Auto Parts LLC	National Auto Parts Warehouse, LLC	Dkt. No. 585	Dkt. No. 684	2,630.06	5,980.06	Landlord Claim
221	03/27/23	WJH Real Estate, LLC	700 West 28th St. Charlotte, NC 28206	IEH Auto Parts LLC	TPH Holdings, LLC	Dkt. No. 585	Dkt. No. 685	unliquidated	-	Landlord Claim
244	03/30/23	WJH Real Estate, LLC	700 West 28th St. Charlotte, NC 28206	IEH Auto Parts LLC	TPH Holdings, LLC	Dkt. No. 585	Dkt. No. 685	unliquidated	-	Landlord Claim
103	03/07/23	CobbleStone Systems Corp.	Contract Insight Enterprise Application Software Hosting Services Agreement (2022)	IEH Auto Parts Holding LLC	Pep Boys	Dkt. No. 586	Dkt. No. 874	15,076.15	15,076.15	Executory Contract Claim
535	04/29/23	Genpact (UK) Limited	Master Services Agreement & Statement of Work, Amendments and Supplements	IEH Auto Parts LLC	Pep Boys	Dkt. No. 586	Dkt. No. 874	161,780.00	161,780.00	Executory Contract Claim
581	05/01/23	Oracle America, Inc. (Oracle)	Oracle Licenses and Services Agreements (and any final exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, and restatements related thereto)	IEH Auto Parts LLC	Pep Boys	Dkt. No. 586	Dkt. No. 874	35,835.31	35,835.31	Executory Contract Claim
654	06/13/23	WHI Solutions Inc. an eBay Company	IT-related order forms	IEH Auto Parts LLC	AEP	Dkt. No. 586	Dkt. No. 874	92,336.28	92,336.28	Executory Contract Claim

Total: \$ 3,668,693.91 \$ 4,208,438.85