

ENTERED

April 16, 2024

Nathan Ochsner, Clerk

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

In re:

AUTO PLUS AUTO SALES LLC,

Wind-Down Debtor.¹

Chapter 11

Case No. 23-90055 (CML)

(Formerly Jointly Administered
under Lead Case IEH Auto Parts
Holding LLC, Case No. 23-90054)**ORDER SUSTAINING GUC TRUSTEE'S
SEVENTH OMNIBUS OBJECTION TO CLAIMS
(Scheduled CDU Claims: Claimants S-Z)**

Upon the *GUC Trustee's Seventh Omnibus Objection to Claims (Scheduled CDU Claims: Claimants S-Z)* [Dkt. No. 39] (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 scheduled claims identified in the first column of Schedule 1 attached hereto (collectively, the "Scheduled CDU 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 to 28 U.S.C. §§ 1408

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.

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").



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 Scheduled CDU Claim identified on Schedule 1 attached to this Order is hereby disallowed in its entirety 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"), and such Scheduled CDU Claim shall be expunged from the Claims Register.

2. This Order does not affect proofs of claim, if any, filed by the claimants identified on Schedule 1 (collectively, the "Claimants"). Any proofs of claim filed by the Claimants remain subject in all respects to any other or further objections filed or asserted by the GUC Trustee, and such proofs of claim shall be allowed or disallowed in accordance with the Plan and any other or further orders of this Court.

3. 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.

4. This Order shall be, and hereby is, deemed a separate order with respect to each Scheduled CDU Claims. Each Scheduled CDU 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.

5. 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.

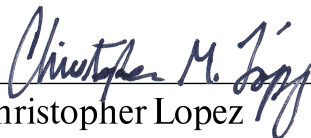
6. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

7. 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. The GUC Trustee expressly reserves the right to object to any remaining General Unsecured Claims asserted against the Debtors or their bankruptcy estates on any grounds whatsoever, including, without limitation, any proofs of claim filed by the Claimants identified on Schedule 1.

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

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

Signed: April 16, 2024



Christopher Lopez
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)
7th Omnibus GUC Objection
Scheduled CDU Claims

4/11/2024

Schedule 1
Scheduled CDU Claims
Claimants S-Z

Reason for Disallowance: Each Claim is listed on the Debtors' Schedules as either contingent, disputed, and/or unliquidated.

Disallowed Claims								
	Schedule ID	Claimant	Debtor Name	Schedule	Cont.	Disp.	Unliq.	Amount
1	3277162	Salvazo, Michelle	IEH Auto Parts LLC	Sch. F	X	X	X	\$ -
2	3277163	Sanchez, Luis	IEH Auto Parts LLC	Sch. F	X	X	X	-
3	3277164	Sanchez, Maria	IEH Auto Parts LLC	Sch. F	X	X	X	-
4	3277165	SANCHEZ, MAX	IEH Auto Parts LLC	Sch. F	X	X	X	-
5	3277166	Sanderbeck, James	IEH Auto Parts LLC	Sch. F	X	X	X	-
6	3276841	SANITATION EQUIPMENT CORP	IEH Auto Parts LLC	Sch. F			X	1,413.71
7	3276843	Santiago, Heidi A	IEH Auto Parts LLC	Sch. F	X	X	X	-
8	3276848	Schiller, Linda B	IEH Auto Parts LLC	Sch. F	X	X	X	-
9	3277167	Schutzman, David	IEH Auto Parts LLC	Sch. F	X	X	X	-
10	3277168	Sharma, Ankita	IEH Auto Parts LLC	Sch. F	X	X	X	-
11	3277169	Sheridan Park Fire District No 4	IEH Auto Parts LLC	Sch. F	X	X	X	-
12	3277170	SHIELDS, NYLER	IEH Auto Parts LLC	Sch. F	X	X	X	-
13	3277171	Shields, Nyler	IEH Auto Parts LLC	Sch. F	X	X	X	-
14	3276869	Smith, Bruce E	IEH Auto Parts LLC	Sch. F	X	X	X	-
15	3277172	Snyder, Richard	IEH Auto Parts LLC	Sch. F	X	X	X	-
16	3277173	Solazzi, Edward	IEH Auto Parts LLC	Sch. F	X	X	X	-
17	3276889	STANDARD MOTOR PRODUCTS INC.	IEH Auto Parts LLC	Sch. F			X	6,265,961.52
18	3276895	Stevens, Sandra K	IEH Auto Parts LLC	Sch. F	X	X	X	-
19	3276902	SULLIVAN TIRE CO.	IEH Auto Parts LLC	Sch. F			X	22,272.55
20	3276909	Supply Chain Solutions LLC	IEH Auto Parts LLC	Sch. F			X	3,431.91
21	3277174	Suren, Litza V	IEH Auto Parts LLC	Sch. F	X	X	X	-
22	3276912	Suspension Specialists, Inc.	IEH Auto Parts LLC	Sch. F			X	8,042.78
23	3276913	Sutter, James R	IEH Auto Parts LLC	Sch. F	X	X	X	-
24	3277175	Taylor, Kenyetta L	IEH Auto Parts LLC	Sch. F	X	X	X	-
25	3276923	TEST RITE PRODUCTS CORP	IEH Auto Parts LLC	Sch. F			X	284,254.31
26	3277176	Torres, Dariana	IEH Auto Parts LLC	Sch. F	X	X	X	-
27	3276963	TPG PLASTICS LLC	IEH Auto Parts LLC	Sch. F			X	9,074.28
28	3276966	TRANSTAR AUTOBODY TECHNOLOGIES	IEH Auto Parts LLC	Sch. F			X	197,853.65
29	3276968	TRICO PRODUCTS	IEH Auto Parts LLC	Sch. F			X	1,573,156.09
30	3276971	TRIUSS INC	IEH Auto Parts LLC	Sch. F			X	1,562.13
31	3276972	TRONCALLI CHRYSLER JEEP DODGE	IEH Auto Parts LLC	Sch. F			X	12,758.59
32	3277177	Trump, Cyndi	IEH Auto Parts LLC	Sch. F	X	X	X	-
33	3277178	Turner, Sharray L	IEH Auto Parts LLC	Sch. F	X	X	X	-
34	3276992	UNITIL	IEH Auto Parts LLC	Sch. F			X	6,725.99
35	3277179	VALDES, OLGA M	IEH Auto Parts LLC	Sch. F	X	X	X	-
36	3277180	Valdez-Beltre, Dania	IEH Auto Parts LLC	Sch. F	X	X	X	-
37	3277181	Valois, Ricardo	IEH Auto Parts LLC	Sch. F	X	X	X	-
38	3277182	Vaughn, Dawn M	IEH Auto Parts LLC	Sch. F	X	X	X	-
39	3277009	VECTOR SECURITY	IEH Auto Parts LLC	Sch. F			X	3,708.23
40	3277183	Vickers, Adrian L	IEH Auto Parts LLC	Sch. F	X	X	X	-
41	3277184	Village of Pomeroy, .	IEH Auto Parts LLC	Sch. F	X	X	X	-

IEH Auto Parts (Auto Plus)
7th Omnibus GUC Objection
Scheduled CDU Claims

4/11/2024

Disallowed Claims							
Schedule ID	Claimant	Debtor Name	Schedule	Cont.	Disp.	Unliq.	Amount
42 3277021	Villegas, Wellington P	IEH Auto Parts LLC	Sch. F	X	X	X	-
43 3277185	Vivoni, Omar	IEH Auto Parts LLC	Sch. F	X	X	X	-
44 3277026	VUOLO, DONNA M	IEH Auto Parts LLC	Sch. F	X	X	X	-
45 3277030	WALKER MANUFACTURING COMPANY	IEH Auto Parts LLC	Sch. F			X	4,277,458.58
46 3277186	WALLER, TASIR	IEH Auto Parts LLC	Sch. F	X	X	X	-
47 3277032	WARREN DISTRIBUTION	IEH Auto Parts LLC	Sch. F			X	7,575,042.07
48 3277039	Watt, Atal	IEH Auto Parts LLC	Sch. F	X	X	X	-
49 3277050	White, Steven	IEH Auto Parts LLC	Sch. F	X	X	X	-
50 3277052	WILMAR CORPORATION	IEH Auto Parts LLC	Sch. F			X	1,785,469.63
51 3277187	Wilson, Tina	IEH Auto Parts LLC	Sch. F	X	X	X	-
52 3277060	WMOA/WJAW-FM RADIO	IEH Auto Parts LLC	Sch. F			X	920.00
53 3277188	Wojcik, Richard R	IEH Auto Parts LLC	Sch. F	X	X	X	-
54 3277189	ZOCCO, MARK L	IEH Auto Parts LLC	Sch. F	X	X	X	-

Total:

\$ 22,029,106.02