

ENTERED

April 16, 2024

Nathan Ochsner, Clerk

**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)

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

Upon the *GUC Trustee's First Omnibus Objection to Claims (Amended Claims)* [Dkt. No. 33] (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 to 28

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").



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.

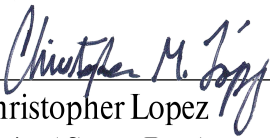
7. This Order and all relief granted herein shall be effective immediately upon entry.

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

9. *Resolution of CBRE, Inc.'s Informal Objection.* CBRE, Inc. ("CBRE") filed Proof of Claim #717 ("Claim 717") on August 21, 2023, as an amendment to its original Proof of Claim #414 ("Claim 414") filed on April 24, 2023. The GUC Trustee agrees that Claim 717 amends and relates back to Claim 424, notwithstanding the disallowance of Claim 424 pursuant to this Order, such that Claim 717 is deemed timely filed. The GUC Trustee will not object to Claim 717 on the

basis of timeliness, but the GUC Trustee reserves the right to object to Claim 717 on any other grounds. This resolution does not affect either party's rights with respect to Claim 717, all of which are hereby expressly reserved.

Signed: April 16, 2024



Christopher Lopez
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)
1st Omnibus GUC Objection
Amended Claims

4/11/2024

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

United States Bankruptcy Court
Southern District of Texas

In re:
Auto Plus Auto Sales LLC
IEH BA LLC
Debtors

Case No. 23-90055-cml
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0541-4

User: ADIuser

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Date Rcvd: Apr 16, 2024

Form ID: pdfclmob

Total Noticed: 16

The following symbols are used throughout this certificate:

Symbol	Definition
+	Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Apr 18, 2024:

Recip ID	Recipient Name and Address
db	+ AP Acquisition Company North Carolina LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ AP Acquisition Company Washington LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ Auto Plus Auto Sales LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH AIM LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH Auto Parts Holding LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH Auto Parts Puerto Rico, Inc., 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	+ IEH BA LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
cr	+ Nyler Shields, c/o Peter B. Geen, Jr., 80 Monroe Ave, Ste900, Memphis, TN 38103-2481

TOTAL: 8

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

Recip ID	Notice Type: Email Address	Date/Time	Recipient Name and Address
cr	+ Email/Text: bankruptcy.legalnotice@cityofmesquite.com	Apr 16 2024 20:00:00	City of Mesquite, Grimes & Linebarger, LLP, c/o John K. Turner, 120 W Main Suite 201, Mesquite, TX 75149-4224
cr	+ Email/Text: julie.parsons@mvalaw.com	Apr 16 2024 20:00:00	Dallam County Appraisal District, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Apr 16 2024 20:00:00	Dallas County, Linebarger Goggan Blair & Sampson, LLP, c/o John K Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+ Email/Text: collections@eucmail.com	Apr 16 2024 20:00:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Apr 16 2024 20:00:00	Irving ISD, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+ Email/Text: dallas.bankruptcy@LGBS.com	Apr 16 2024 20:00:00	Tarrant County, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr	+ Email/Text: julie.parsons@mvalaw.com	Apr 16 2024 20:00:00	The County of Dallam, Texas, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269
cr	+ Email/Text: julie.parsons@mvalaw.com	Apr 16 2024 20:00:00	The County of Stephens, Texas, c/o McCreary, Veselka, Bragg & Allen, P.O. Box 1269, Round Rock, TX 78680-1269

TOTAL: 8

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

District/off: 0541-4
Date Rcvd: Apr 16, 2024

User: ADIuser
Form ID: pdfclmob

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Total Noticed: 16

Recip ID	Bypass Reason	Name and Address
tr		Michael D. Warner
cr		Disney Road Associates, LLC
intp		Edwin McCrary
intp		Jackson Walker LLP
op		Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, 3rd Floor, El Segundo

TOTAL: 5 Undeliverable, 0 Duplicate, 0 Out of date forwarding address

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Apr 18, 2024

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on April 16, 2024 at the address(es) listed below:

Name	Email Address
Christopher R. Bankler	on behalf of Plaintiff IEH Auto Parts Holding LLC cbankler@jw.com kgradney@jw.com
Emily Meraia	on behalf of Debtor Auto Plus Auto Sales LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com
Evan Gershbein	on behalf of Other Prof. Kurtzman Carson Consultants LLC ECFpleadings@kccllc.com ecfpleadings@kccllc.com
Jason Lee Boland	on behalf of Interested Party Jackson Walker LLP jason.boland@nortonrosefulbright.com
Jayson B. Ruff	on behalf of U.S. Trustee US Trustee jayson.b.ruff@usdoj.gov
John Kendrick Turner	on behalf of Creditor Dallas County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com
John Kendrick Turner	on behalf of Creditor City of Mesquite john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com
John Kendrick Turner	on behalf of Creditor Tarrant County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com
John Kendrick Turner	on behalf of Creditor Irving ISD john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com
Julie Anne Parsons	on behalf of Creditor The County of Stephens Texas jparsons@mvalaw.com, vcovington@mvalaw.com;kalexander@mvalaw.com;julie.parsons@ecf.courtdrive.com
Julie Anne Parsons	on behalf of Creditor Dallam County Appraisal District jparsons@mvalaw.com vcovington@mvalaw.com;kalexander@mvalaw.com;julie.parsons@ecf.courtdrive.com
Julie Anne Parsons	on behalf of Creditor The County of Dallam Texas jparsons@mvalaw.com, vcovington@mvalaw.com;kalexander@mvalaw.com;julie.parsons@ecf.courtdrive.com
Kim Ellen Lewinski	on behalf of Interested Party Edwin McCrary klewinski@hirschwest.com aweiler@hirschwest.com
Kyle Woodard	

District/off: 0541-4
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User: ADIuser
Form ID: pdfclmob

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Total Noticed: 16

	on behalf of Trustee Michael D. Warner kwoodard@krcl.com kwoodard@ecf.courtdrive.com;ecf@krcl.com
Lisa Ann Powell	on behalf of Creditor Disney Road Associates LLC Lisa.Powell@fisherbroyles.com
Millie Aponte Sall	on behalf of U.S. Trustee US Trustee millie.sall@usdoj.gov
Susan Tran Adams	on behalf of Debtor IEH Auto Parts Holding LLC stran@ts-llp.com stran@ts-llp.com;corraltransinghllp@jubileebk.net;ecf@mpatellaw.com
US Trustee	USTPRegion07.HU.ECF@USDOJ.GOV
Veronica Ann Polnick	on behalf of Debtor Auto Plus Auto Sales LLC vpolnick@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com
Veronica Ann Polnick	on behalf of Debtor IEH Auto Parts Puerto Rico Inc. vpolnick@jw.com, kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com
Veronica Ann Polnick	on behalf of Debtor IEH BA LLC vpolnick@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com
Veronica Ann Polnick	on behalf of Debtor AP Acquisition Company Washington LLC vpolnick@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com
Veronica Ann Polnick	on behalf of Debtor AP Acquisition Company North Carolina LLC vpolnick@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com
Veronica Ann Polnick	on behalf of Debtor IEH Auto Parts Holding LLC vpolnick@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com
Veronica Ann Polnick	on behalf of Debtor IEH AIM LLC vpolnick@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com
Zachary S McKay	on behalf of Debtor Auto Plus Auto Sales LLC zmckay@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;dduhon@jw.com

TOTAL: 26