

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
SECOND OMNIBUS OBJECTION TO CLAIMS
(Duplicate Claims)**

Upon the *GUC Trustee's Second Omnibus Objection to Claims (Duplicate Claims)* [Dkt. No. 34] (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 "Duplicate 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

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").



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 Duplicate 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 Duplicate GUC Claim. Each Duplicate 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.

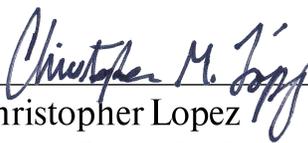
5. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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.

Signed: April 16, 2024



Christopher Lopez
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)
 2nd Omnibus GUC Objection
 Duplicate Claims

4/11/2024

**Schedule 1
 Duplicate Claims**

Reason for Disallowance: Each Claim is a duplicate of the corresponding Remaining Claim.

Disallowed GUC Claims						Remaining Claim #
Claim #	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Total Claim Amount	
644	06/05/23	Liberty Mutual Insurance Company	IEH Auto Parts Holding LLC	\$ 3,372,755.00	\$ 3,372,755.00	529
16	02/09/23	Milton Industries Inc	IEH Auto Parts LLC	546,246.25	546,246.25	21
623	05/10/23	MONTGOMERY COUNTY WATER SVCS	IEH Auto Parts Holding LLC	125.56	125.56	347
502	04/28/23	WIPRO LLC	IEH Auto Parts LLC	83,649.24	83,649.24	449
244	03/30/23	WJH Real Estate, LLC	IEH Auto Parts LLC	unliquidated	-	221
724	08/31/23	WMB, L.C.	IEH Auto Parts Holding LLC	82,718.27	82,718.27	723
725	08/31/23	WMB, L.C.	IEH Auto Parts Holding LLC	82,718.27	82,718.27	723
Total:				\$ 4,168,212.59	\$ 4,168,212.59	