

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
THIRD OMNIBUS OBJECTION TO CLAIMS
(Untimely Claims)**

Upon the *GUC Trustee's Third Omnibus Objection to Claims (Untimely Claims)* [Dkt. No. 35] (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 "Untimely 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 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.

Signed: April 16, 2024



Christopher Lopez
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)
3rd Omnibus GUC Objection
Untimely Claims

4/11/2024

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
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
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

IEH Auto Parts (Auto Plus)
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Disallowed GUC Claims

Claim #	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Total Claim Amount
24	08/14/23	H. R. Benjamin, Inc.	IEH Auto Parts Holding LLC	6,748.50	6,748.50
25	07/20/23	Hastings Manufacturing Company	IEH Auto Parts LLC	309.53	309.53
26	07/26/23	HH-Cloyes, Inc	IEH Auto Parts Holding LLC	145,307.61	193,496.38
27	07/25/23	HYDRATE HQ OF MID-ATLANTIC LLC	IEH Auto Parts Holding LLC	10,599.00	10,599.00
28	09/15/23	Innomark Communications, LLC	Auto Plus Auto Sales LLC	1,593.69	1,593.69
29	06/12/23	Interstate Batteries of Southern NY	IEH Auto Parts Holding LLC	2,274.63	2,274.63
30	06/07/23	J and J Service Solutions LLC	IEH Auto Parts Holding LLC	20,978.20	20,978.20
31	05/05/23	Jason R. Warner	IEH Auto Parts Holding LLC	1,785.41	16,935.41
32	09/11/23	Kimberly Clark	IEH Auto Parts LLC	122,241.48	176,156.49
33	06/15/23	Kivler, Russell	IEH Auto Parts Holding LLC	unliquidated	-
34	08/25/23	Lanair Products, LLC	IEH Auto Parts Holding LLC	15,324.51	15,324.51
35	06/05/23	Liberty Mutual Insurance Company	IEH Auto Parts Holding LLC	3,372,755.00	3,372,755.00
36	07/13/23	McDonald, Deron	IEH Auto Parts Holding LLC	500,000.00	500,000.00
37	07/05/23	Nicole Rideout	IEH Auto Parts Holding LLC	50,000.00	50,000.00
38	12/07/23	Northbelt Auto Parts	IEH Auto Parts Holding LLC	7,546.91	7,546.91
39	07/28/23	Northeast Great Dane	IEH Auto Parts Holding LLC	375.77	375.77
40	07/13/23	Northeast Sweepers and Rentals Inc	IEH Auto Parts LLC	45,463.85	45,463.85
41	08/03/23	Patricia Agnello	IEH Auto Parts Holding LLC	unliquidated	-
42	12/06/23	PayScale, Inc.	IEH Auto Parts Holding LLC	26,412.00	26,412.00
43	05/04/23	Premal Parikh	IEH Auto Parts LLC	5,905.00	5,905.00
44	06/23/23	Republic Services National Accounts, LLC	IEH Auto Parts Holding LLC	42,563.04	42,563.04
45	06/13/23	Route 23 Automall	IEH Auto Parts LLC	19,162.13	25,244.79
46	08/14/23	S2S Communications Inc.	IEH Auto Parts LLC	150,856.91	150,856.91
47	06/20/23	SupplyOne Atlanta	Auto Plus Auto Sales LLC	41,060.55	41,060.55
48	06/09/23	TForce Freight	IEH Auto Parts Holding LLC	3,019.99	7,056.75

IEH Auto Parts (Auto Plus)
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4/11/2024

Disallowed GUC Claims					
Claim #	Date Filed	Claimant	Debtor Name	General Unsecured Claim	Total Claim Amount
49 658	06/16/23	TForce Logistics East, LLC	Auto Plus Auto Sales LLC	282,054.91	282,054.91
50 609	05/03/23	The Parts Connection, Inc	IEH Auto Parts LLC	7,441.52	7,441.52
51 632	05/17/23	TUSCALOOSA TIRE AND SERVICE	IEH Auto Parts Holding LLC	21,330.55	21,330.55
52 660	06/14/23	UNITY MANUFACTURING CO.	IEH Auto Parts Holding LLC	1,195.74	1,195.74
53 754	12/11/23	Wetherill Associates, Inc dba WAI Global	Auto Plus Auto Sales LLC	15,300.97	15,300.97
54 670	06/23/23	WINNER INTERNATIONAL INC	IEH Auto Parts Holding LLC	2,136.96	2,136.96
55 740	10/25/23	Winner International Inc	IEH Auto Parts LLC	2,136.96	2,136.96
56 665	06/26/23	Zurich American Insurance Company	IEH Auto Parts Holding LLC	1.00	1.00

Total: \$ 5,345,908.05 \$ 5,515,549.89