

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
FOURTH OMNIBUS OBJECTION TO CALIMS
(Assigned Contract Claims)**

Upon the *GUC Trustee's Fourth Omnibus Objection to Claims (Assigned Contract Claims)* [Dkt. No. 36] (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, collectively, the "Assigned Contract 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

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").



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.

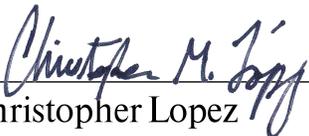
5. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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.

Signed: April 16, 2024



Christopher Lopez
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)
4th Omnibus GUC Objection
Assigned Contract Claims

4/11/2024

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
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
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
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

IEH Auto Parts (Auto Plus)
4th Omnibus GUC Objection
Assigned Contract Claims

4/11/2024

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
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:

\$ 3,631,968.67 \$ 4,171,713.61