

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
FIFTH OMNIBUS OBJECTION TO CLAIMS
(Scheduled CDU Claims: Claimants A-G)**

Upon the *GUC Trustee's Fifth Omnibus Objection to Claims (Scheduled CDU Claims: Claimants A-G)* [Dkt. No. 37] (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.

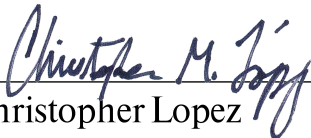
6. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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)
5th Omnibus GUC Objection
Scheduled CDU Claims

4/11/2024

Schedule 1
Scheduled CDU Claims
Claimants A-G

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	3275917	ACE TOOL/ETW	IEH Auto Parts LLC	Sch. F			X	\$ 75,242.00
2	3277071	Adie, Stephen	IEH Auto Parts LLC	Sch. F	X	X	X	-
3	3275929	AGILITY AUTO PARTS INC	IEH Auto Parts LLC	Sch. F			X	896,699.92
4	3277072	ALFONSO, SERGIO E	IEH Auto Parts LLC	Sch. F	X	X	X	-
5	3275938	Alford, Christopher	IEH Auto Parts LLC	Sch. F	X	X	X	-
6	3277073	Ali, Mohamed	IEH Auto Parts LLC	Sch. F	X	X	X	-
7	3277074	Ali, Mohamed	IEH Auto Parts LLC	Sch. F	X	X	X	-
8	3277075	Allen, Amir	IEH Auto Parts LLC	Sch. F	X	X	X	-
9	3277076	Allensworth, Tammy R	IEH Auto Parts LLC	Sch. F	X	X	X	-
10	3277077	Alvarez, Yolanda	IEH Auto Parts LLC	Sch. F	X	X	X	-
11	3275950	AMEREN MISSOURI	IEH Auto Parts LLC	Sch. F			X	1,330.26
12	3277078	Anzalone, Robert	IEH Auto Parts LLC	Sch. F	X	X	X	-
13	3275977	Artman, Brenda C	IEH Auto Parts LLC	Sch. F	X	X	X	-
14	3275994	AUTOLINE PRODUCTS LTD	IEH Auto Parts LLC	Sch. F			X	25,475.04
15	3275995	Autologue Computer Systems	IEH Auto Parts LLC	Sch. F			X	56,627.16
16	3276004	AXALTA COATINGS SYSTEMS LLC	IEH Auto Parts LLC	Sch. F			X	2,346,226.00
17	3276006	Balatbat, Rolando	IEH Auto Parts LLC	Sch. F	X	X	X	-
18	3276012	BASF CORPORATION	IEH Auto Parts LLC	Sch. F			X	12,041.76
19	3277079	Bathus, Kevin	IEH Auto Parts LLC	Sch. F	X	X	X	-
20	3277080	Bell, Evangelina	IEH Auto Parts LLC	Sch. F	X	X	X	-
21	3277081	Bell, Evangelina C	IEH Auto Parts LLC	Sch. F	X	X	X	-
22	3276022	Bennett, Allan	IEH Auto Parts LLC	Sch. F	X	X	X	-
23	3277082	BENSON, BRUCE	IEH Auto Parts LLC	Sch. F	X	X	X	-
24	3276023	BERKEBILE OIL CO. INC.	IEH Auto Parts LLC	Sch. F			X	199,408.41
25	3276025	Bernabel, Yahmil	IEH Auto Parts LLC	Sch. F	X	X	X	-
26	3276026	Berthiaume, Ronald G	IEH Auto Parts LLC	Sch. F	X	X	X	-
27	3277083	BIRBILIS, GEROGIOS	IEH Auto Parts LLC	Sch. F	X	X	X	-
28	3277084	Blanks, Wayne	IEH Auto Parts LLC	Sch. F	X	X	X	-
29	3277085	Bozarth, Daniel R	IEH Auto Parts LLC	Sch. F	X	X	X	-
30	3276039	BRAKE PARTS INC	IEH Auto Parts LLC	Sch. F			X	2,072,722.05
31	3276042	Broca, Sachleen K	IEH Auto Parts LLC	Sch. F	X	X	X	-
32	3276044	Brosco, Derrick	IEH Auto Parts LLC	Sch. F	X	X	X	-
33	3277086	Brown, Clara	IEH Auto Parts LLC	Sch. F	X	X	X	-
34	3276051	Budde, Thomas	IEH Auto Parts LLC	Sch. F	X	X	X	-
35	3276052	Budhram, Ghanshyam	IEH Auto Parts LLC	Sch. F	X	X	X	-
36	3276063	Calvo, Louis Paul	IEH Auto Parts LLC	Sch. F	X	X	X	-
37	3276070	CARFI, MICHAEL F	IEH Auto Parts LLC	Sch. F	X	X	X	-
38	3277087	Carhart, Mark	IEH Auto Parts LLC	Sch. F	X	X	X	-
39	3277088	Carolyn, Johnson	IEH Auto Parts LLC	Sch. F	X	X	X	-
40	3277089	CARRION, DELMARIS	IEH Auto Parts LLC	Sch. F	X	X	X	-
41	3276074	Carstens, Esther	IEH Auto Parts LLC	Sch. F	X	X	X	-

IEH Auto Parts (Auto Plus)
5th Omnibus GUC Objection
Scheduled CDU Claims

4/11/2024

Disallowed Claims								
	Schedule ID	Claimant	Debtor Name	Schedule	Cont.	Disp.	Unliq.	Amount
42	3276079	Catherine Toro	IEH Auto Parts LLC	Sch. F	X	X	X	-
43	3276096	Chante M. Coleman	IEH Auto Parts LLC	Sch. F	X	X	X	-
44	3276099	CHEMICAL DYNAMICS	IEH Auto Parts LLC	Sch. F			X	8,788.16
45	3276147	CITY OF FORT WORTH	IEH Auto Parts LLC	Sch. F			X	565.75
46	3276187	Clark, Donald F	IEH Auto Parts LLC	Sch. F	X	X	X	-
47	3277090	Collazo, Rafael	IEH Auto Parts LLC	Sch. F	X	X	X	-
48	3277091	COLLETT, JEFF	IEH Auto Parts LLC	Sch. F	X	X	X	-
49	3277092	Collins, Stephen C	IEH Auto Parts LLC	Sch. F	X	X	X	-
50	3277093	Colon-Rodriguez, Ramon	IEH Auto Parts LLC	Sch. F	X	X	X	-
51	3277094	Consylman, Bryce	IEH Auto Parts LLC	Sch. F	X	X	X	-
52	3276209	CONTINENTAL BATTERY SYSTEMS	IEH Auto Parts LLC	Sch. F			X	2,862,479.71
53	3277095	Corgelas, Maxon	IEH Auto Parts LLC	Sch. F	X	X	X	-
54	3276213	Corona, Elsa	IEH Auto Parts LLC	Sch. F	X	X	X	-
55	3277096	Crawford, Felicia	IEH Auto Parts LLC	Sch. F	X	X	X	-
56	3277097	Crouch, Sheila	IEH Auto Parts LLC	Sch. F	X	X	X	-
57	3276225	CRS Automotive Parts Inc.	IEH Auto Parts LLC	Sch. F			X	1,238,329.88
58	3277098	CRUZ, SHEILA	IEH Auto Parts LLC	Sch. F	X	X	X	-
59	3277099	DE JESUS FLYNN, MYRNA	IEH Auto Parts LLC	Sch. F	X	X	X	-
60	3277100	DE JESUS FLYNN, MYRNA	IEH Auto Parts LLC	Sch. F	X	X	X	-
61	3276249	DELMARVA POWER	IEH Auto Parts LLC	Sch. F			X	6,849.10
62	3276250	DELPHI AUTOMOTIVE SYSTEMS	IEH Auto Parts LLC	Sch. F			X	656,596.27
63	3276254	DePalma Jr, James J	IEH Auto Parts LLC	Sch. F	X	X	X	-
64	3277101	Diaz, Rosendo	IEH Auto Parts LLC	Sch. F	X	X	X	-
65	3276271	DORMAN PRODUCTS INC	IEH Auto Parts LLC	Sch. F			X	3,542,954.57
66	3277102	Dumbuya, Alusine	IEH Auto Parts LLC	Sch. F	X	X	X	-
67	3276294	Edwards, Stephen	IEH Auto Parts LLC	Sch. F	X	X	X	-
68	3276303	ENVIRONMENTAL MANAGEMENT INC	IEH Auto Parts LLC	Sch. F			X	11,658.61
69	3277103	Escobar-Gonzalez, Daniel S	IEH Auto Parts LLC	Sch. F	X	X	X	-
70	3277104	Escobar-Gonzalez, Daniel S	IEH Auto Parts LLC	Sch. F	X	X	X	-
71	3276313	Etzler, Patrick C	IEH Auto Parts LLC	Sch. F	X	X	X	-
72	3276329	Federal Signal Corporation	IEH Auto Parts LLC	Sch. F			X	4,972.12
73	3276331	FEDERAL-MOGUL CORPORATION ANCO	IEH Auto Parts LLC	Sch. F			X	22,388,782.20
74	3276332	FEDEX	IEH Auto Parts LLC	Sch. F			X	325,826.86
75	3277105	First Student Inc., .	IEH Auto Parts LLC	Sch. F	X	X	X	-
76	3276344	FLORIDA POWER & LIGHT	IEH Auto Parts LLC	Sch. F			X	7,405.12
77	3276346	FORD MOTOR COMPANY	IEH Auto Parts LLC	Sch. F			X	4,488,594.40
78	3277106	Foster, Danielle K	IEH Auto Parts LLC	Sch. F	X	X	X	-
79	3277107	Foster, Danielle K	IEH Auto Parts LLC	Sch. F	X	X	X	-
80	3276350	FOUR SEASONS DIVISION OF	IEH Auto Parts LLC	Sch. F			X	2,480,855.31
81	3277108	Freightliner, ..	IEH Auto Parts LLC	Sch. F	X	X	X	-
82	3276359	G.W.C. DISTRIBUTORS, INC	IEH Auto Parts LLC	Sch. F			X	1,098.46
83	3277109	Gabriel, Raelynn R	IEH Auto Parts LLC	Sch. F	X	X	X	-
84	3277110	Garcia, Alascia	IEH Auto Parts LLC	Sch. F	X	X	X	-
85	3277111	Garcia, Claribel	IEH Auto Parts LLC	Sch. F	X	X	X	-
86	3276366	GATES CORPORATION	IEH Auto Parts LLC	Sch. F			X	11,395,895.55

IEH Auto Parts (Auto Plus)
 5th Omnibus GUC Objection
 Scheduled CDU Claims

4/11/2024

Disallowed Claims							
Schedule ID	Claimant	Debtor Name	Schedule	Cont.	Disp.	Unliq.	Amount
87 3277112	Giangreco, Kristopher	IEH Auto Parts LLC	Sch. F	X	X	X	-
88 3277113	Goodman, Olaya	IEH Auto Parts LLC	Sch. F	X	X	X	-
89 3277114	Green, Adrienne	IEH Auto Parts LLC	Sch. F	X	X	X	-
90 3277115	Greene, Adrienne	IEH Auto Parts LLC	Sch. F	X	X	X	-
91 3277116	GRIMES, DUSTIN	IEH Auto Parts LLC	Sch. F	X	X	X	-
92 3276403	Guilford, Sequyoah	IEH Auto Parts LLC	Sch. F	X	X	X	-
93 3277117	Guilford, Sequyoah	IEH Auto Parts LLC	Sch. F	X	X	X	-

Total:

\$ 55,107,424.67