

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
SIXTH OMNIBUS OBJECTION TO CLAIMS
(Scheduled CDU Claims: Claimants H-R)**

Upon the *GUC Trustee's Sixth Omnibus Objection to Claims (Scheduled CDU Claims: Claimants H-R)* [Dkt. No. 38] (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.

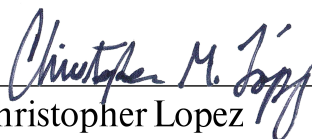
6. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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.

1 Signed: April 16, 2024



Christopher Lopez
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)
6th Omnibus GUC Objection
Scheduled CDU Claims

4/11/2024

Schedule 1
Scheduled CDU Claims
Claimants H-R

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	3277118	Hagy, Robin M	IEH Auto Parts LLC	Sch. F	X	X	X	\$ -
2	3277119	Harris, Louise	IEH Auto Parts LLC	Sch. F	X	X	X	-
3	3276411	Henderlite, Glenn R	IEH Auto Parts LLC	Sch. F	X	X	X	-
4	3277120	Hennessey, Kristian	IEH Auto Parts LLC	Sch. F	X	X	X	-
5	3277121	Henry, Tiffany	IEH Auto Parts LLC	Sch. F	X	X	X	-
6	3277122	Hernandez de Abre, Johanna	IEH Auto Parts LLC	Sch. F	X	X	X	-
7	3277123	Hernandez, Arianna	IEH Auto Parts LLC	Sch. F	X	X	X	-
8	3276420	HIGHLINE-WARREN LLC	IEH Auto Parts LLC	Sch. F			X	2,521,477.62
9	3277124	Hill, Nancy	IEH Auto Parts LLC	Sch. F	X	X	X	-
10	3276425	Hollenbeck, Jerry J	IEH Auto Parts LLC	Sch. F	X	X	X	-
11	3277125	Hollenbeck, Jerry J	IEH Auto Parts LLC	Sch. F	X	X	X	-
12	3276443	Ideal Clamp Products Inc.	IEH Auto Parts LLC	Sch. F			X	30,050.72
13	3277126	Insurance Group, Safety	IEH Auto Parts LLC	Sch. F	X	X	X	-
14	3276453	INTERSTATE BATTERIES	IEH Auto Parts LLC	Sch. F			X	4,414,738.61
15	3276464	ITW PERMATEX, INC.	IEH Auto Parts LLC	Sch. F			X	2,407.93
16	3276475	JDL CORP PROSTOCK AUTOMOTIVE WHSE	IEH Auto Parts LLC	Sch. F			X	57,322.55
17	3276490	Johnson, Carolyn D	IEH Auto Parts LLC	Sch. F	X	X	X	-
18	3277127	Johnson, Robin	IEH Auto Parts LLC	Sch. F	X	X	X	-
19	3276491	Jones, John P	IEH Auto Parts LLC	Sch. F	X	X	X	-
20	3276492	Jones, Thomas	IEH Auto Parts LLC	Sch. F	X	X	X	-
21	3276500	Julien, Syonne	IEH Auto Parts LLC	Sch. F	X	X	X	-
22	3277128	Kemp, Jasmine	IEH Auto Parts LLC	Sch. F	X	X	X	-
23	3277129	Kivler, Russell	IEH Auto Parts LLC	Sch. F	X	X	X	-
24	3276517	Krotje, Anne	IEH Auto Parts LLC	Sch. F	X	X	X	-
25	3276534	Lawyer, Eddie L	IEH Auto Parts LLC	Sch. F	X	X	X	-
26	3277130	Lebaron, Gary	IEH Auto Parts LLC	Sch. F	X	X	X	-
27	3276537	Lee, Howard	IEH Auto Parts LLC	Sch. F	X	X	X	-
28	3276541	Leonard, Edward	IEH Auto Parts LLC	Sch. F	X	X	X	-
29	3276542	LESCO PAPER AND BOX COMPANY	IEH Auto Parts LLC	Sch. F			X	4,737.55
30	3277131	Lozano, Carlos	IEH Auto Parts LLC	Sch. F	X	X	X	-
31	3276561	MACHIMPEX USA LLC	IEH Auto Parts LLC	Sch. F			X	68,607.06
32	3276569	MANN + HUMMEL PUROLATOR FILTERS LLC	IEH Auto Parts LLC	Sch. F			X	17,489,333.44
33	3276571	Manosalvas, Orlando	IEH Auto Parts LLC	Sch. F	X	X	X	-
34	3276574	Marquez, Juan G	IEH Auto Parts LLC	Sch. F	X	X	X	-
35	3277132	Marsden, Ronald	IEH Auto Parts LLC	Sch. F	X	X	X	-
36	3277133	Martinez, Brandon E	IEH Auto Parts LLC	Sch. F	X	X	X	-
37	3277134	Mathis, Gary	IEH Auto Parts LLC	Sch. F	X	X	X	-
38	3277135	McCrary, Edwin	IEH Auto Parts LLC	Sch. F	X	X	X	-
39	3277136	McDonald, Deron	IEH Auto Parts LLC	Sch. F	X	X	X	-
40	3277137	McGurk, Joe	IEH Auto Parts LLC	Sch. F	X	X	X	-
41	3277138	McKnight, Sean	IEH Auto Parts LLC	Sch. F	X	X	X	-

IEH Auto Parts (Auto Plus)
6th Omnibus GUC Objection
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4/11/2024

Disallowed Claims								
	Schedule ID	Claimant	Debtor Name	Schedule	Cont.	Disp.	Unliq.	Amount
42	3277139	MCNAIR, AYESHA	IEH Auto Parts LLC	Sch. F	X	X	X	-
43	3276585	MEDCO TOOL	IEH Auto Parts LLC	Sch. F			X	173,602.58
44	3277140	Medina, German	IEH Auto Parts LLC	Sch. F	X	X	X	-
45	3277141	Melendez, Carol	IEH Auto Parts LLC	Sch. F	X	X	X	-
46	3277142	Milian, Iraida	IEH Auto Parts LLC	Sch. F	X	X	X	-
47	3276612	MILTON INDUSTRIES INC.	IEH Auto Parts LLC	Sch. F			X	529,843.64
48	3276614	MINT CONDITION FRANCHISING INC	IEH Auto Parts LLC	Sch. F			X	1,494.00
49	3276622	Molina, Theodoro	IEH Auto Parts LLC	Sch. F	X	X	X	-
50	3276624	MONROE AUTO EQUIPMENT CO	IEH Auto Parts LLC	Sch. F			X	4,849,359.84
51	3276625	Montanez, Pierson	IEH Auto Parts LLC	Sch. F	X	X	X	-
52	3277143	MPH Enterprise LLC, .	IEH Auto Parts LLC	Sch. F	X	X	X	-
53	3276653	Negron, Jose	IEH Auto Parts LLC	Sch. F	X	X	X	-
54	3277144	Newell, Kenneth A	IEH Auto Parts LLC	Sch. F	X	X	X	-
55	3276661	NICKSON INDUSTRIES INC.	IEH Auto Parts LLC	Sch. F			X	20,648.41
56	3277145	NICOSIA, Michael G	IEH Auto Parts LLC	Sch. F	X	X	X	-
57	3276674	NORTHERN BATTERY	IEH Auto Parts LLC	Sch. F			X	868,659.76
58	3276679	O Connor, John	IEH Auto Parts LLC	Sch. F	X	X	X	-
59	3276682	ODM TRANSMISSION TECH CO LTD	IEH Auto Parts LLC	Sch. F			X	93,732.08
60	3276683	Odom, Thomas B	IEH Auto Parts LLC	Sch. F	X	X	X	-
61	3276684	ODonnell, Dennis R	IEH Auto Parts LLC	Sch. F	X	X	X	-
62	3277146	Orendain, Rosario	IEH Auto Parts LLC	Sch. F	X	X	X	-
63	3276717	Pearl Tamayo	IEH Auto Parts LLC	Sch. F	X	X	X	-
64	3277147	Penelec, .	IEH Auto Parts LLC	Sch. F	X	X	X	-
65	3277148	Penn, Kathryn	IEH Auto Parts LLC	Sch. F	X	X	X	-
66	3277149	Perez, Dalgis	IEH Auto Parts LLC	Sch. F	X	X	X	-
67	3277150	Phelan, Rachael	IEH Auto Parts LLC	Sch. F	X	X	X	-
68	3276731	PHELPS SECURITY INC.	IEH Auto Parts LLC	Sch. F			X	9,712.26
69	3277151	PHILADELPHIA, CITY OF	IEH Auto Parts LLC	Sch. F	X	X	X	-
70	3276733	Phillips, Alan J	IEH Auto Parts LLC	Sch. F	X	X	X	-
71	3277152	Phillips, Katherine	IEH Auto Parts LLC	Sch. F	X	X	X	-
72	3277153	Pierson, Dale	IEH Auto Parts LLC	Sch. F	X	X	X	-
73	3276740	Pisano, Anthony J	IEH Auto Parts LLC	Sch. F	X	X	X	-
74	3277154	Poretta, .Jenna	IEH Auto Parts LLC	Sch. F	X	X	X	-
75	3276751	POWERS PAPER COMPANY INC	IEH Auto Parts LLC	Sch. F			X	104,677.58
76	3276772	PRIETO, REYNALDO	IEH Auto Parts LLC	Sch. F	X	X	X	-
77	3276774	PRINT CHOICES	IEH Auto Parts LLC	Sch. F			X	4,547.40
78	3277155	QUINONES, DELMA	IEH Auto Parts LLC	Sch. F	X	X	X	-
79	3276800	Ralston Jr, George D	IEH Auto Parts LLC	Sch. F	X	X	X	-
80	3276801	Ramirez, Orlando A	IEH Auto Parts LLC	Sch. F	X	X	X	-
81	3276802	RANDSTAD USA	IEH Auto Parts LLC	Sch. F			X	6,808.48
82	3277156	Rideout, Nicole	IEH Auto Parts LLC	Sch. F	X	X	X	-
83	3276816	Rivera, Arielle M	IEH Auto Parts LLC	Sch. F	X	X	X	-
84	3277157	RIVERA, RAYMOND	IEH Auto Parts LLC	Sch. F	X	X	X	-
85	3277158	Rodriguez Colon, Ramon	IEH Auto Parts LLC	Sch. F	X	X	X	-
86	3277159	Rodriguez, Ana	IEH Auto Parts LLC	Sch. F	X	X	X	-

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

Disallowed Claims							
Schedule ID	Claimant	Debtor Name	Schedule	Cont.	Disp.	Unliq.	Amount
87 3277160	Rodriguez, Ana M	IEH Auto Parts LLC	Sch. F	X	X	X	-
88 3276825	Rodriguez, Angel	IEH Auto Parts LLC	Sch. F	X	X	X	-
89 3276826	Rodriguez, Erasmo	IEH Auto Parts LLC	Sch. F	X	X	X	-
90 3277161	Rodriguez, Victor J	IEH Auto Parts LLC	Sch. F	X	X	X	-
91 3276828	Romanyk, Myron	IEH Auto Parts LLC	Sch. F	X	X	X	-
92 3276831	Rowcliffe, Ronald L	IEH Auto Parts LLC	Sch. F	X	X	X	-

Total:

\$ 31,251,761.51