

**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. <sup>1</sup>	)		)	(Formerly Jointly Administered
	)		)	under Lead Case IEH Auto Parts
	)		)	Holding LLC, Case No. 23-90054)

**ORDER SUSTAINING GUC TRUSTEE'S  
EIGHTH OMNIBUS OBJECTION TO CLAIMS  
(Superseded Scheduled Claims: Claimants A-G)**

Upon the *GUC Trustee's Eighth Omnibus Objection to Claims (Superseded Scheduled Claims: Claimants A-G)* [Dkt. No. 40] (the "Objection")<sup>2</sup> 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order disallowing the scheduled claims identified in the first column of Schedule 1 attached hereto (collectively, the "Superseded Scheduled Claims"); and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; (ii) that this matter is a core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

<sup>1</sup> 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.

<sup>2</sup> 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").



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 Superseded Scheduled 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").

2. This Order does not affect the proofs of claim identified in the "Superseding Claim No." column of Schedule 1 (collectively, the "Superseding Proofs of Claims"). The Superseding Proofs of Claim remain subject in all respects to any other or further objections filed or asserted by the GUC Trustee, and such Superseding Proofs of Claim shall be allowed or disallowed in accordance with the Plan and the 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 Superseded Scheduled Claims. Each Superseded Scheduled 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, the Superseding Proofs of Claim.

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

  
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Christopher Lopez  
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)  
8th Omnibus GUC Objection  
Superseded Scheduled Claims

4/11/2024

**Schedule 1**  
**Superseded Scheduled Claims**  
**Claimants A-G**

**Reason for Disallowance:** Each Scheduled Claim is superseded by a filed Proof of Claim.

Disallowed Claims						
Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.	
1	3275888	3M	IEH Auto Parts LLC	Sch. F	\$ 2,076,189.87	525
2	3275917	ACE TOOL/ETW	IEH Auto Parts LLC	Sch. F	75,242.00	83
3	3275929	AGILITY AUTO PARTS INC	IEH Auto Parts LLC	Sch. F	896,699.92	135
4	3275931	AIRCORE DISTRIBUTORS	IEH Auto Parts LLC	Sch. F	79,450.86	521
5	3275941	ALLEGIANCE STAFFING	IEH Auto Parts LLC	Sch. F	10,569.70	29
6	3275943	ALLIANT ENERGY / WP&L	IEH Auto Parts LLC	Sch. F	8,658.40	251
7	3275944	ALLIANT ENERGY/IPL	IEH Auto Parts LLC	Sch. F	11,756.90	251
8	3275959	AMERICAN TIRE DISTRIBUTORS	IEH Auto Parts LLC	Sch. F	337,619.27	445
9	3275961	AMS AUTOMOTIVE INC	IEH Auto Parts LLC	Sch. F	89,036.27	447
10	3275962	ANCHOR INDUSTRIES INC	IEH Auto Parts LLC	Sch. F	462,426.01	307
11	3275986	ATMOS ENERGY	IEH Auto Parts LLC	Sch. F	21,443.43	198
12	3275994	AUTOLINE PRODUCTS LTD	IEH Auto Parts LLC	Sch. F	25,475.04	576
13	3275995	Autologue Computer Systems	IEH Auto Parts LLC	Sch. F	56,627.16	4
14	3276004	AXALTA COATINGS SYSTEMS LLC	IEH Auto Parts LLC	Sch. F	2,346,226.00	290
15	3276007	BALCONES MINERAL CORP.	IEH Auto Parts LLC	Sch. F	4,890.00	181
16	3276012	BASF CORPORATION	IEH Auto Parts LLC	Sch. F	12,041.76	390
17	3276013	BATTERY-BIZ	IEH Auto Parts LLC	Sch. F	11,287.70	30
18	3276017	BECK ARNLEY WORLDPARTS CORP	IEH Auto Parts LLC	Sch. F	804.06	499
19	3276030	BLASTER CORPORATION	IEH Auto Parts LLC	Sch. F	87,997.00	646
20	3276034	BORGWARNER POWERDRIVE SYSTEMS	IEH Auto Parts LLC	Sch. F	390.45	509
21	3276039	BRAKE PARTS INC	IEH Auto Parts LLC	Sch. F	2,072,722.05	599
22	3276048	BROWN RUDNICK LLP	IEH Auto Parts LLC	Sch. F	62,884.74	468
23	3276062	Calumet Branded Products, LLC.	IEH Auto Parts LLC	Sch. F	5,056.98	65
24	3276069	CARDONE INC	IEH Auto Parts LLC	Sch. F	282,040.20	350
25	3276079	Catherine Toro	IEH Auto Parts LLC	Sch. F	-	183
26	3276087	CENTERPOINT ENERGY	IEH Auto Parts LLC	Sch. F	9,737.22	285
27	3276091	CENTURY DRILL & TOOL CO. INC.	IEH Auto Parts LLC	Sch. F	16,380.93	225
28	3276094	CHAMPION LABORATORIES, INC.	IEH Auto Parts LLC	Sch. F	10,091.95	574
29	3276099	CHEMICAL DYNAMICS	IEH Auto Parts LLC	Sch. F	8,788.16	47
30	3276100	CHEMSPEC USA, LLC	IEH Auto Parts LLC	Sch. F	37,041.70	292
31	3276105	Chevrolet of Jersey City	IEH Auto Parts LLC	Sch. F	17,145.65	233
32	3276129	CINTAS CORPORATION	IEH Auto Parts LLC	Sch. F	6,357.74	657
33	3276131	CITGO PETROLEUM CORPORATION	IEH Auto Parts LLC	Sch. F	7,485.17	136
34	3276132	CITICOURIERS INTERNATIONAL INC	IEH Auto Parts LLC	Sch. F	4,095.00	333
35	3276138	CITY OF BREVARD	IEH Auto Parts LLC	Sch. F	427.50	322
36	3276139	CITY OF CAPE CORAL	IEH Auto Parts LLC	Sch. F	214.10	271
37	3276141	CITY OF CLEARWATER	IEH Auto Parts LLC	Sch. F	1,762.57	339
38	3276143	CITY OF CONWAY UTILITY	IEH Auto Parts LLC	Sch. F	168.76	381

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Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.	
39	3276147	CITY OF FORT WORTH	IEH Auto Parts LLC	Sch. F	565.75	156-159 & 161
40	3276157	CITY OF LAWRENCEVILLE	IEH Auto Parts LLC	Sch. F	1,108.00	317
41	3276161	CITY OF MESQUITE	IEH Auto Parts LLC	Sch. F	1,589.54	419
42	3276176	CITY OF VERNON	IEH Auto Parts LLC	Sch. F	605.21	378
43	3276191	CLORE AUTOMOTIVE LLC	IEH Auto Parts LLC	Sch. F	32,728.61	360
44	3276204	COMPUTER DESIGN & INTEGRATION LLC	IEH Auto Parts LLC	Sch. F	41,000.00	250
45	3276209	CONTINENTAL BATTERY SYSTEMS	IEH Auto Parts LLC	Sch. F	2,862,479.71	411
46	3276212	COOPER BUSSMANN, LLC	IEH Auto Parts LLC	Sch. F	64,632.27	517 518 & 519
47	3276214	CORVEL CORPORATION, INC	IEH Auto Parts LLC	Sch. F	56,299.99	506
48	3276218	CRANBERRY TOWNSHIP	IEH Auto Parts LLC	Sch. F	113.00	206
49	3276219	CRC INDUSTRIES, INC.	IEH Auto Parts LLC	Sch. F	36,792.70	267
50	3276222	CROWN EQUIPMENT CORPORATION	IEH Auto Parts LLC	Sch. F	144,584.49	653
51	3276224	CRP INDUSTRIES INC	IEH Auto Parts LLC	Sch. F	10,950.12	211
52	3276225	CRS Automotive Parts Inc.	IEH Auto Parts LLC	Sch. F	1,238,329.88	112
53	3276226	CRUISER ACCESSORIES	IEH Auto Parts LLC	Sch. F	1,456.13	479
54	3276231	CURT MANUFACTURING INC.	IEH Auto Parts LLC	Sch. F	886,140.94	486
55	3276247	DELEGARD TOOL OF TEXAS INC.	IEH Auto Parts LLC	Sch. F	66,432.67	219
56	3276248	DELL MARKETING LP	IEH Auto Parts LLC	Sch. F	62,654.53	310
57	3276253	DENSO SALES OF CALIFORNIA INC	IEH Auto Parts LLC	Sch. F	826,596.36	154
58	3276258	DICKSON ELECTRIC	IEH Auto Parts LLC	Sch. F	1,043.35	389
59	3276261	DIRECT SOURCE INC	IEH Auto Parts LLC	Sch. F	1,800.00	260
60	3276271	DORMAN PRODUCTS INC	IEH Auto Parts LLC	Sch. F	3,542,954.57	439
61	3276279	DUKE ENERGY	IEH Auto Parts LLC	Sch. F	6,684.02	547
62	3276280	Duke Energy Progress	IEH Auto Parts LLC	Sch. F	391.72	546
63	3276287	EAST PENN MANUFACTURING CO.INC	IEH Auto Parts LLC	Sch. F	145,158.93	338
64	3276288	EASTON UTILITIES	IEH Auto Parts LLC	Sch. F	716.60	176
65	3276290	ECONOMY HEATING	IEH Auto Parts LLC	Sch. F	4,990.50	236
66	3276294	Edwards, Stephen	IEH Auto Parts LLC	Sch. F	-	539
67	3276308	ERIE COUNTY WATER AUTHORITY	IEH Auto Parts LLC	Sch. F	90.38	274
68	3276311	ESSITY PROFESSIONAL HYGIENE	IEH Auto Parts LLC	Sch. F	6,705.45	403
69	3276316	EVERSOURCE	IEH Auto Parts LLC	Sch. F	10,883.24	355
70	3276320	EXPRESS SERVICES INC.	IEH Auto Parts LLC	Sch. F	10,452.38	451
71	3276329	Federal Signal Corporation	IEH Auto Parts LLC	Sch. F	4,972.12	147
72	3276330	FEDERAL-MOGUL CORPORATION	IEH Auto Parts LLC	Sch. F	68,761.27	500
73	3276331	FEDERAL-MOGUL CORPORATION ANCO	IEH Auto Parts LLC	Sch. F	22,388,782.20	500
74	3276332	FEDEX	IEH Auto Parts LLC	Sch. F	325,826.86	209
75	3276334	FIRST AMERICAN COMMERCIAL	IEH Auto Parts LLC	Sch. F	8,046.98	306
76	3276339	FIVE STAR TRANSFER LLC	IEH Auto Parts LLC	Sch. F	125.00	492
77	3276344	FLORIDA POWER & LIGHT	IEH Auto Parts LLC	Sch. F	7,405.12	229
78	3276346	FORD MOTOR COMPANY	IEH Auto Parts LLC	Sch. F	4,488,594.40	533
79	3276347	FORD OF TULSA	IEH Auto Parts LLC	Sch. F	35,127.53	533
80	3276348	FORNEY INDUSTRIES, INC.	IEH Auto Parts LLC	Sch. F	99,708.02	257
81	3276358	G.W. KNAPP & SON INC.	IEH Auto Parts LLC	Sch. F	2,382.65	235

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Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.	
82	3276363	GARDNER INC	IEH Auto Parts LLC	Sch. F	4,234.83	328
83	3276366	GATES CORPORATION	IEH Auto Parts LLC	Sch. F	11,395,895.55	704 & 689
84	3276370	GENERA CORPORATION	IEH Auto Parts LLC	Sch. F	5,267.51	44
85	3276371	GENPACT INTERNATIONAL, INC.	IEH Auto Parts LLC	Sch. F	125,816.00	535
86	3276372	GEORGES GARAGE INC	IEH Auto Parts LLC	Sch. F	3,297.53	97
87	3276377	GK INDUSTRIES LTD.	IEH Auto Parts LLC	Sch. F	203,546.33	731
88	3276378	GM SERVICE PARTS OPERATIONS	IEH Auto Parts LLC	Sch. F	529,122.40	354
89	3277113	Goodman, Olaya	IEH Auto Parts LLC	Sch. F	-	638
90	3276389	GRANTURK EQUIPMENT CO INC	IEH Auto Parts LLC	Sch. F	17,885.69	423
91	3276393	GREATER DICKSON GAS AUTHORITY	IEH Auto Parts LLC	Sch. F	1,718.43	245
92	3276394	Greenwood Emergency Vehicles	IEH Auto Parts LLC	Sch. F	31,819.58	626
93	3276396	GREYSTONE POWER CORP	IEH Auto Parts LLC	Sch. F	3,245.69	179
94	3276398	GRIOTS GARAGE INC	IEH Auto Parts LLC	Sch. F	10,771.12	334
95	3276399	GROTE INDUSTRIES LLC.	IEH Auto Parts LLC	Sch. F	189,658.98	217
96	3276400	GROUNDS FOR IMPROVEMENT LLC	IEH Auto Parts LLC	Sch. F	639.76	331

Total:

\$ 59,176,814.81