

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
NINTH OMNIBUS OBJECTION TO CLAIMS
(Superseded Scheduled Claims: Claimants H-P)**

Upon the *GUC Trustee's Ninth Omnibus Objection to Claims (Superseded Scheduled Claims: Claimants H-P)* [Dkt. No. 41] (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order disallowing the scheduled claims identified in the first column of Schedule 1 attached hereto (collectively, the "Superseded Scheduled Claims"); and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; (ii) that this matter is a core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

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").



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



Christopher Lopez
United States Bankruptcy Judge

IEH Auto Parts (Auto Plus)
9th Omnibus GUC Objection
Superseded Scheduled Claims

4/11/2024

Schedule 1
Superseded Scheduled Claims
Claimants H-P

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	3276410	HDA Truck Pride	IEH Auto Parts LLC	Sch. F	\$ 252,840.55	387
2	3277121	Henry, Tiffany	IEH Auto Parts LLC	Sch. F	-	401
3	3276420	HIGHLINE-WARREN LLC	IEH Auto Parts LLC	Sch. F	2,521,477.62	491
4	3276428	HOPKINS MANUFACTURING CORP.	IEH Auto Parts LLC	Sch. F	44,607.44	288
5	3276431	HRP ASSOCIATES, INC	IEH Auto Parts LLC	Sch. F	298.75	123
6	3276435	HUB GROUP TRUCKING, INC	IEH Auto Parts LLC	Sch. F	10,083.65	342
7	3276436	HUGHES ENTERPRISES	IEH Auto Parts LLC	Sch. F	11,267.69	243
###	3276439	HYLAND SOFTWARE, INC.	IEH Auto Parts LLC	Sch. F	31,303.88	362
###	3276440	HY-VEE ACCOUNTS RECEIVABLE	IEH Auto Parts LLC	Sch. F	1,482.52	415
###	3276442	IAP DURA INTERNATIONAL	IEH Auto Parts LLC	Sch. F	2,016,403.49	204
###	3276443	Ideal Clamp Products Inc.	IEH Auto Parts LLC	Sch. F	30,050.72	73
###	3276450	INNOVA PRODUCTS	IEH Auto Parts LLC	Sch. F	24,244.04	86
###	3276451	INSIGHT GLOBAL INC	IEH Auto Parts LLC	Sch. F	47,937.27	249
###	3276453	INTERSTATE BATTERIES	IEH Auto Parts LLC	Sch. F	4,414,738.61	422
###	3276455	INTERSTATE WASTE SERVICES	IEH Auto Parts LLC	Sch. F	2,829.80	433
###	3276456	INTERTRADE SYSTEMS INC.	IEH Auto Parts LLC	Sch. F	23,757.20	255
###	3276460	ISN-INTEGRATED SUPPLY NETWORK	IEH Auto Parts LLC	Sch. F	385,753.30	597
###	3276462	ITW Evercoat	IEH Auto Parts LLC	Sch. F	226,574.16	472
###	3276465	ITW PRO	IEH Auto Parts LLC	Sch. F	265,089.46	477
###	3276475	JDL CORP PROSTOCK AUTOMOTIVE WHSE	IEH Auto Parts LLC	Sch. F	57,322.55	178
###	3276489	JOHNSON TRENT AND TAYLOR L L P	IEH Auto Parts LLC	Sch. F	180.18	374
###	3276502	Karin M Plessel	IEH Auto Parts LLC	Sch. F	1,911.28	263
###	3276509	KEYSTONE AUTOMOTIVE OPERATIONS	IEH Auto Parts LLC	Sch. F	104,427.10	488
###	3276510	KEYSTONE PLASTICS INC	IEH Auto Parts LLC	Sch. F	5,152.95	302
###	3276513	KMW INVESTMENTS LLC	IEH Auto Parts LLC	Sch. F	6,246.25	417
###	3276519	KYB AMERICA LLC	IEH Auto Parts LLC	Sch. F	21,372.72	382
###	3276523	LAKELAND ELECTRIC	IEH Auto Parts LLC	Sch. F	1,537.60	262
###	3276528	LANTER DELIVERY SYSTEMS INC	IEH Auto Parts LLC	Sch. F	131,467.52	361
###	3276540	LEOCH BATTERY CORPORATION	IEH Auto Parts LLC	Sch. F	63,299.67	523
###	3276542	LESCO PAPER AND BOX COMPANY	IEH Auto Parts LLC	Sch. F	4,737.55	126
###	3276543	LEVEL 3 COMMUNICATIONS LLC	IEH Auto Parts LLC	Sch. F	103.44	139
###	3276546	LISLE CORPORATION	IEH Auto Parts LLC	Sch. F	329,982.54	28
###	3276550	LONG ISLAND SANITATION EQUIPMENT CO	IEH Auto Parts LLC	Sch. F	16,200.21	201
###	3276554	LUCAS OIL PRODUCTS INC.	IEH Auto Parts LLC	Sch. F	19,800.44	377
###	3276556	LUMILEDS LLC	IEH Auto Parts LLC	Sch. F	309,515.19	611
###	3276560	LYNEER STAFFING SOLUTIONS LLC	IEH Auto Parts LLC	Sch. F	4,016.01	444
###	3276561	MACHIMPEX USA LLC	IEH Auto Parts LLC	Sch. F	68,607.06	200
###	3276565	MAHLE CLEVITE INC	IEH Auto Parts LLC	Sch. F	464.40	184
###	3276568	MANHATTAN ASSOCIATES	IEH Auto Parts LLC	Sch. F	45,014.72	383

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

Disallowed Claims						
Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.	
###	3276569	MANN + HUMMEL PUROLATOR FILTERS LLC	IEH Auto Parts LLC	Sch. F	17,489,333.44	567
###	3276584	MECHANIX WEAR, INC	IEH Auto Parts LLC	Sch. F	4,309.44	579
###	3276585	MEDCO TOOL	IEH Auto Parts LLC	Sch. F	173,602.58	84
###	3276592	MEMPHIS LIGHT GAS AND WATER	IEH Auto Parts LLC	Sch. F	6,006.97	398
###	3276597	METRO PEST CONTROL, INC.	IEH Auto Parts LLC	Sch. F	203.60	208
###	3276600	MIAMI-DADE STORM WATER UTILITY	IEH Auto Parts LLC	Sch. F	2,417.56	440
###	3276604	MIDSTATE TOOL & SUPPLY, INC.	IEH Auto Parts LLC	Sch. F	36,164.51	503
###	3276612	MILTON INDUSTRIES INC.	IEH Auto Parts LLC	Sch. F	529,843.64	21
###	3276614	MINT CONDITION FRANCHISING INC	IEH Auto Parts LLC	Sch. F	1,494.00	121
###	3276616	MIRKA ABRASIVES, INC	IEH Auto Parts LLC	Sch. F	3,004.52	309
###	3276623	MON POWER	IEH Auto Parts LLC	Sch. F	1,044.84	280
###	3276626	MONTGOMERY COUNTY WATER SVCS	IEH Auto Parts LLC	Sch. F	116.91	623
###	3276627	MOONSTONE HOLDINGS, LLC.	IEH Auto Parts LLC	Sch. F	4,712.63	314
###	3276628	MOTHERS CAR WAX	IEH Auto Parts LLC	Sch. F	1,980.90	305
###	3276643	NATIONAL FUEL	IEH Auto Parts LLC	Sch. F	13,453.84	319
###	3276652	NATIONAL SHUNT SERVICE LLC	IEH Auto Parts LLC	Sch. F	4,000.00	264
###	3276660	NGK SPARK PLUGS (USA) INC	IEH Auto Parts LLC	Sch. F	656,594.66	407
###	3276661	NICKSON INDUSTRIES INC.	IEH Auto Parts LLC	Sch. F	20,648.41	385
###	3276663	NILFISK-ADVANCE INC	IEH Auto Parts LLC	Sch. F	296.97	33
###	3276664	NINJAONE LLC	IEH Auto Parts LLC	Sch. F	40,800.00	130
###	3276682	ODM TRANSMISSION TECH CO LTD	IEH Auto Parts LLC	Sch. F	93,732.08	91
###	3276685	ODP BUSINESS SOLUTIONS, LLC	IEH Auto Parts LLC	Sch. F	1,314.99	214
###	3276686	OHIO EDISON	IEH Auto Parts LLC	Sch. F	385.23	278
###	3276688	OIL-DRI CORPORATION OF AMERICA	IEH Auto Parts LLC	Sch. F	121,197.00	124
###	3276689	OKLAHOMA NATURAL GAS	IEH Auto Parts LLC	Sch. F	2,462.88	365 366 & 367
###	3276690	OLD WORLD INDUSTRIES LLC	IEH Auto Parts LLC	Sch. F	493,051.00	223
###	3276695	ORANGE & ROCKLAND	IEH Auto Parts LLC	Sch. F	32,169.79	482
###	3276717	Pearl Tamayo	IEH Auto Parts LLC	Sch. F	-	410
###	3276718	PECO ENERGY PAYMENT PROCESSING	IEH Auto Parts LLC	Sch. F	5,614.95	268
###	3276719	PEERLESS CHAIN COMPANY	IEH Auto Parts LLC	Sch. F	86,538.18	442
###	3276720	PENN POWER	IEH Auto Parts LLC	Sch. F	157.43	279
###	3276722	PENSKE TRUCK LEASING CO LP	IEH Auto Parts LLC	Sch. F	103,666.89	388
###	3276724	PEOPLES NATURAL GAS	IEH Auto Parts LLC	Sch. F	17,049.09	320 & 321
###	3276731	PHELPS SECURITY INC.	IEH Auto Parts LLC	Sch. F	9,712.26	64
###	3276732	PHILADELPHIA GAS WORKS	IEH Auto Parts LLC	Sch. F	3,258.51	281
###	3276735	PIEDMONT NATURAL GAS	IEH Auto Parts LLC	Sch. F	10,478.98	585
###	3276737	PIONEER INC	IEH Auto Parts LLC	Sch. F	372,373.72	441
###	3276741	PITTSBURGH SPRAY EQUIPMENT CO.	IEH Auto Parts LLC	Sch. F	5,033.77	532
###	3276742	PLASTICOLOR MOLDED PRODUCTS	IEH Auto Parts LLC	Sch. F	3,065.14	228
###	3276746	PORTLAND AIR FREIGHT TRANSPORTATION	IEH Auto Parts LLC	Sch. F	6,164.81	514
###	3276748	POWER SERVICE PRODUCTS INC.	IEH Auto Parts LLC	Sch. F	20,380.00	501
###	3276749	POWER STOP LLC	IEH Auto Parts LLC	Sch. F	124,182.99	232
###	3276751	POWERS PAPER COMPANY INC	IEH Auto Parts LLC	Sch. F	104,677.58	187

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

Disallowed Claims					
Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.
### 3276757	PPG INDUSTRIES INC	IEH Auto Parts LLC	Sch. F	147,720.19	254
### 3276767	PREMIER ASSET LOGISTICS	IEH Auto Parts LLC	Sch. F	7,842.39	507
### 3276768	PRENCO PROGRESS ENG CO LTD	IEH Auto Parts LLC	Sch. F	3,022.98	145
### 3276771	PRESTONE PRODUCTS	IEH Auto Parts LLC	Sch. F	43,682.34	261
### 3276773	PRIME AUTOMOTIVE PARTS CO.INC	IEH Auto Parts LLC	Sch. F	75,134.61	379
### 3276774	PRINT CHOICES	IEH Auto Parts LLC	Sch. F	4,547.40	7
### 3276777	PROFESSIONAL PARTS WAREHOUSE	IEH Auto Parts LLC	Sch. F	794.02	76
### 3276780	PROTIVITI INC	IEH Auto Parts LLC	Sch. F	86,587.00	248
### 3276788	PYLON MANUFACTURING CORP.	IEH Auto Parts LLC	Sch. F	4,758.00	577

Total: \$ 32,482,885.15