

**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  
SECOND OMNIBUS OBJECTION TO CLAIMS  
 (Duplicate Claims)**

Upon the *GUC Trustee's Second Omnibus Objection to Claims (Duplicate Claims)* [Dkt. No. 34] (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 General Unsecured Claims asserted in the proofs of claim identified in the first column of the attached Schedule 1 (collectively, the "Duplicate 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 this district is proper pursuant

<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").



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 Duplicate 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 the proofs of claim identified in the "Remaining Claim" column of Schedule 1 (collectively, the "Remaining Claims"); *provided, further*, 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 Duplicate GUC Claim. Each Duplicate 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.

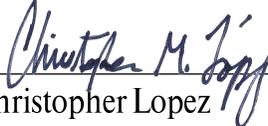
5. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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 the Remaining Claims and 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, including, without limitation, any Remaining Claims.

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)  
 2nd Omnibus GUC Objection  
 Duplicate Claims

4/11/2024

**Schedule 1**  
**Duplicate Claims**

**Reason for Disallowance:** Each Claim is a duplicate of the corresponding Remaining Claim.

| Disallowed GUC Claims |            |                                  |                            |                         |                    | Remaining Claim # |
|-----------------------|------------|----------------------------------|----------------------------|-------------------------|--------------------|-------------------|
| Claim #               | Date Filed | Claimant                         | Debtor Name                | General Unsecured Claim | Total Claim Amount |                   |
| 1 644                 | 06/05/23   | Liberty Mutual Insurance Company | IEH Auto Parts Holding LLC | \$ 3,372,755.00         | \$ 3,372,755.00    | 529               |
| 2 16                  | 02/09/23   | Milton Industries Inc            | IEH Auto Parts LLC         | 546,246.25              | 546,246.25         | 21                |
| 3 623                 | 05/10/23   | MONTGOMERY COUNTY WATER SVCS     | IEH Auto Parts Holding LLC | 125.56                  | 125.56             | 347               |
| 4 502                 | 04/28/23   | WIPRO LLC                        | IEH Auto Parts LLC         | 83,649.24               | 83,649.24          | 449               |
| 5 244                 | 03/30/23   | WJH Real Estate, LLC             | IEH Auto Parts LLC         | unliquidated            | -                  | 221               |
| 6 724                 | 08/31/23   | WMB, L.C.                        | IEH Auto Parts Holding LLC | 82,718.27               | 82,718.27          | 723               |
| 7 725                 | 08/31/23   | WMB, L.C.                        | IEH Auto Parts Holding LLC | 82,718.27               | 82,718.27          | 723               |
| Total:                |            |                                  |                            | \$ 4,168,212.59         | \$ 4,168,212.59    |                   |

United States Bankruptcy Court  
Southern District of Texas

In re:  
Auto Plus Auto Sales LLC  
IEH BA LLC  
Debtors

Case No. 23-90055-cml  
Chapter 11

## CERTIFICATE OF NOTICE

District/off: 0541-4

User: ADIuser

Page 1 of 3

Date Rcvd: Apr 16, 2024

Form ID: pdfclmob

Total Noticed: 16

The following symbols are used throughout this certificate:

**Symbol            Definition**

+                    Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

**Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Apr 18, 2024:**

| Recip ID | Recipient Name and Address                                                                             |
|----------|--------------------------------------------------------------------------------------------------------|
| db       | + AP Acquisition Company North Carolina LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754 |
| db       | + AP Acquisition Company Washington LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754     |
| db       | + Auto Plus Auto Sales LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754                  |
| db       | + IEH AIM LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754                               |
| db       | + IEH Auto Parts Holding LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754                |
| db       | + IEH Auto Parts Puerto Rico, Inc., 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754          |
| db       | + IEH BA LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754                                |
| cr       | + Nyler Shields, c/o Peter B. Geen, Jr., 80 Monroe Ave, Ste900, Memphis, TN 38103-2481                 |

TOTAL: 8

**Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.**

Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI). Electronic transmission is in Eastern Standard Time.

| Recip ID | Notice Type: Email Address                              | Date/Time            | Recipient Name and Address                                                                                                        |
|----------|---------------------------------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| cr       | + Email/Text: bankruptcy.legalnotice@cityofmesquite.com | Apr 16 2024 20:00:00 | City of Mesquite, Grimes & Linebarger, LLP, c/o John K. Turner, 120 W Main Suite 201, Mesquite, TX 75149-4224                     |
| cr       | + Email/Text: julie.parsons@mvalaw.com                  | Apr 16 2024 20:00:00 | Dallam County Appraisal District, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269                |
| cr       | + Email/Text: dallas.bankruptcy@LGBS.com                | Apr 16 2024 20:00:00 | Dallas County, Linebarger Goggan Blair & Sampson, LLP, c/o John K Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328   |
| cr       | + Email/Text: collections@eucomail.com                  | Apr 16 2024 20:00:00 | Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150                                                            |
| cr       | + Email/Text: dallas.bankruptcy@LGBS.com                | Apr 16 2024 20:00:00 | Irving ISD, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328     |
| cr       | + Email/Text: dallas.bankruptcy@LGBS.com                | Apr 16 2024 20:00:00 | Tarrant County, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328 |
| cr       | + Email/Text: julie.parsons@mvalaw.com                  | Apr 16 2024 20:00:00 | The County of Dallam, Texas, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269                     |
| cr       | + Email/Text: julie.parsons@mvalaw.com                  | Apr 16 2024 20:00:00 | The County of Stephens, Texas, c/o McCreary, Veselka, Bragg & Allen, P.O. Box 1269, Round Rock, TX 78680-1269                     |

TOTAL: 8

## BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, \*duplicate of an address listed above, \*P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

District/off: 0541-4  
Date Rcvd: Apr 16, 2024

User: ADIuser  
Form ID: pdfclmob

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Total Noticed: 16

| Recip ID | Bypass Reason | Name and Address                                                                     |
|----------|---------------|--------------------------------------------------------------------------------------|
| tr       |               | Michael D. Warner                                                                    |
| cr       |               | Disney Road Associates, LLC                                                          |
| intp     |               | Edwin McCrary                                                                        |
| intp     |               | Jackson Walker LLP                                                                   |
| op       |               | Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, 3rd Floor, El Segundo |

TOTAL: 5 Undeliverable, 0 Duplicate, 0 Out of date forwarding address

## NOTICE CERTIFICATION

**I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.**

**Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Apr 18, 2024

Signature: /s/Gustava Winters

## CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on April 16, 2024 at the address(es) listed below:

| Name                   | Email Address                                                                                                                                                 |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Christopher R. Bankler | on behalf of Plaintiff IEH Auto Parts Holding LLC cbankler@jw.com kgradney@jw.com                                                                             |
| Emily Meraia           | on behalf of Debtor Auto Plus Auto Sales LLC emeraia@jw.com<br>kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com                        |
| Evan Gershbein         | on behalf of Other Prof. Kurtzman Carson Consultants LLC ECFpleadings@kccllc.com ecfpleadings@kccllc.com                                                      |
| Jason Lee Boland       | on behalf of Interested Party Jackson Walker LLP jason.boland@nortonrosefulbright.com                                                                         |
| Jayson B. Ruff         | on behalf of U.S. Trustee US Trustee jayson.b.ruff@usdoj.gov                                                                                                  |
| John Kendrick Turner   | on behalf of Creditor Dallas County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com                                               |
| John Kendrick Turner   | on behalf of Creditor City of Mesquite john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com                                            |
| John Kendrick Turner   | on behalf of Creditor Tarrant County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com                                              |
| John Kendrick Turner   | on behalf of Creditor Irving ISD john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com                                                  |
| Julie Anne Parsons     | on behalf of Creditor The County of Stephens Texas jparsons@mvbalaw.com,<br>vcovington@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com    |
| Julie Anne Parsons     | on behalf of Creditor Dallam County Appraisal District jparsons@mvbalaw.com<br>vcovington@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com |
| Julie Anne Parsons     | on behalf of Creditor The County of Dallam Texas jparsons@mvbalaw.com,<br>vcovington@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com      |
| Kim Ellen Lewinski     | on behalf of Interested Party Edwin McCrary klewinski@hirschwest.com aweiler@hirschwest.com                                                                   |
| Kyle Woodard           |                                                                                                                                                               |

District/off: 0541-4  
Date Rcvd: Apr 16, 2024

User: ADIuser  
Form ID: pdfclmob

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Total Noticed: 16

on behalf of Trustee Michael D. Warner kwoodard@krcl.com kwoodard@ecf.courtdrive.com;ecf@krcl.com

Lisa Ann Powell

on behalf of Creditor Disney Road Associates LLC Lisa.Powell@fisherbroyles.com

Millie Aponte Sall

on behalf of U.S. Trustee US Trustee millie.sall@usdoj.gov

Susan Tran Adams

on behalf of Debtor IEH Auto Parts Holding LLC stran@ts-llp.com  
stran@ts-llp.com;corraltransinghllp@jubileebk.net;ecf@mpatellaw.com

US Trustee

USTPRegion07.HU.ECF@USDOJ.GOV

Veronica Ann Polnick

on behalf of Debtor Auto Plus Auto Sales LLC vpolnick@jw.com  
kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com

Veronica Ann Polnick

on behalf of Debtor IEH Auto Parts Puerto Rico Inc. vpolnick@jw.com,  
kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com

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Veronica Ann Polnick

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kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com;dduhon@jw.com

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Zachary S McKay

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TOTAL: 26