Case 23-90055 Document 111 Filed in TXSR on 04/18/24 Page 1 of 8 Docket #0111 Date Filed: 04/18/2024

United States Bankruptcy Court Southern District of Texas

### **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
	<ul><li>under Lead Case IEH Auto Parts</li><li>Holding LLC, Case No. 23-90054</li></ul>

## ORDER SUSTAINING GUC TRUSTEE'S SEVENTH OMNIBUS OBJECTION TO CLAIMS

(Scheduled CDU Claims: Claimants S-Z)

Upon the GUC Trustee's Seventh Omnibus Objection to Claims (Scheduled CDU Claims: Claimants S-Z) [Dkt. No. 39] (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 "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

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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>&</sup>lt;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").

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 <u>Schedule 1</u> 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 <u>Schedule 1</u> (collectively, the "<u>Claimants</u>"). 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.

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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.

5.

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)** 7th Omnibus GUC Objection Scheduled CDU Claims 4/11/2024

# Schedule 1 Scheduled CDU Claims Claimants S-Z

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
3277162	Salvazo, Michelle	IEH Auto Parts LLC	Sch. F	X	Х	X	\$	-
3277163	Sanchez, Luis	IEH Auto Parts LLC	Sch. F	X	Х	X		-
3277164	Sanchez, Maria	IEH Auto Parts LLC	Sch. F	X	Χ	X		-
3277165	SANCHEZ, MAX	IEH Auto Parts LLC	Sch. F	X	Х	X		-
3277166	Sanderbeck, James	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3276841	SANITATION EQUIPMENT CORP	IEH Auto Parts LLC	Sch. F			X		1,413.71
3276843	Santiago, Heidi A	IEH Auto Parts LLC	Sch. F	X	Х	X		-
3276848	Schiller, Linda B	IEH Auto Parts LLC	Sch. F	X	Х	Х		-
3277167	Schutzman, David	IEH Auto Parts LLC	Sch. F	X	Х	X		-
3277168	Sharma, Ankita	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3277169	Sheridan Park Fire District No 4	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3277170	SHIELDS, NYLER	IEH Auto Parts LLC	Sch. F	Χ	Χ	X		-
3277171	Shields, Nyler	IEH Auto Parts LLC	Sch. F	Χ	Х	Х		-
3276869	Smith, Bruce E	IEH Auto Parts LLC	Sch. F	Χ	Χ	Х		-
3277172	Snyder, Richard	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3277173	Solazzi, Edward	IEH Auto Parts LLC	Sch. F	Χ	Х	Х		-
3276889	STANDARD MOTOR PRODUCTS INC.	IEH Auto Parts LLC	Sch. F			Х		6,265,961.52
3276895	Stevens, Sandra K	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3276902	SULLIVAN TIRE CO.	IEH Auto Parts LLC	Sch. F			Х		22,272.55
3276909	Supply Chain Solutions LLC	IEH Auto Parts LLC	Sch. F			Х		3,431.91
3277174	Suren, Litza V	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3276912	Suspension Specialists, Inc.	IEH Auto Parts LLC	Sch. F			Х		8,042.78
3276913	Sutter, James R	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3277175	Taylor, Kenyetta L	IEH Auto Parts LLC	Sch. F	Х	Χ	Х		-
3276923	TEST RITE PRODUCTS CORP	IEH Auto Parts LLC	Sch. F			Х		284,254.31
3277176	Torres, Dariana	IEH Auto Parts LLC	Sch. F	Х	Χ	Χ		-
3276963	TPG PLASTICS LLC	IEH Auto Parts LLC	Sch. F			Х		9,074.28
3276966	TRANSTAR AUTOBODY TECHNOLOGIES	IEH Auto Parts LLC	Sch. F			Х		197,853.65
3276968	TRICO PRODUCTS	IEH Auto Parts LLC	Sch. F			Х		1,573,156.09
3276971	TRIUS INC	IEH Auto Parts LLC	Sch. F			Х		1,562.13
3276972	TRONCALLI CHRYSLER JEEP DODGE	IEH Auto Parts LLC	Sch. F			Х		12,758.59
3277177	Trump, Cyndi	IEH Auto Parts LLC	Sch. F	Χ	Х	Х		-
3277178	Turner, Sharray L	IEH Auto Parts LLC	Sch. F	Х	Х	X		-
3276992	UNITIL	IEH Auto Parts LLC	Sch. F			Х		6,725.99
3277179	VALDES, OLGA M	IEH Auto Parts LLC	Sch. F	Х	Х	X		-
3277180	Valdez-Beltre, Dania	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3277181	Valois, Ricardo	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3277182	Vaughn, Dawn M	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3277009	VECTOR SECURITY	IEH Auto Parts LLC	Sch. F			X		3,708.23
3277183	Vickers, Adrian L	IEH Auto Parts LLC	Sch. F	Х	Х	Х		-
3277184	Village of Pomeroy, .	IEH Auto Parts LLC	Sch. F	X	Х	X		-

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IEH Auto Parts (Auto Plus) 7th Omnibus GUC Objection Scheduled CDU Claims

4/11/2024

Disallowed Claims							
Schedule ID	Claimant	Debtor Name	Schedule	Cont.	Disp.	Unliq.	Amount
3277021	Villegas, Wellington P	IEH Auto Parts LLC	Sch. F	Х	Х	Х	-
3277185	Vivoni, Omar	IEH Auto Parts LLC	Sch. F	Χ	Х	Х	-
3277026	VUOLO, DONNA M	IEH Auto Parts LLC	Sch. F	X	X	X	-
3277030	WALKER MANUFACTURING COMPANY	IEH Auto Parts LLC	Sch. F			X	4,277,458.58
3277186	WALLER, TASIR	IEH Auto Parts LLC	Sch. F	Х	X	Χ	-
3277032	WARREN DISTRIBUTION	IEH Auto Parts LLC	Sch. F			Х	7,575,042.07
3277039	Watt, Atal	IEH Auto Parts LLC	Sch. F	Х	X	Х	-
3277050	White, Steven	IEH Auto Parts LLC	Sch. F	X	Х	X	-
3277052	WILMAR CORPORATION	IEH Auto Parts LLC	Sch. F			Χ	1,785,469.63
3277187	Wilson, Tina	IEH Auto Parts LLC	Sch. F	Х	Х	Х	-
3277060	WMOA/WJAW-FM RADIO	IEH Auto Parts LLC	Sch. F			X	920.00
3277188	Wojcik, Richard R	IEH Auto Parts LLC	Sch. F	Х	Х	X	-
3277189	ZOCCO, MARK L	IEH Auto Parts LLC	Sch. F	Х	Х	Х	-

Total: \$ 22,029,106.02

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United States Bankruptcy Court Southern District of Texas

In re: Case No. 23-90055-cml Auto Plus Auto Sales LLC Chapter 11

IEH BA LLC

Debtors

## CERTIFICATE OF NOTICE

District/off: 0541-4 User: ADIuser Page 1 of 3 Form ID: pdfclmob Total Noticed: 16 Date Rcvd: Apr 16, 2024

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	FIEH AIM LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	FIEH Auto Parts Holding LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	FIEH Auto Parts Puerto Rico, Inc., 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
db	FIEH 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

Stundard Time.			
Recip ID	Notice Type: Email Address + Email/Text: bankruptcy.legalnotice@cityofmesquite.com	Date/Time	Recipient Name and Address
Ci	Email Text. banktuptey.regamouee@ettyormesquite.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@mvbalaw.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@eucmail.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 & Samspon, 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@mvbalaw.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@mvbalaw.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.

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District/off: 0541-4 User: ADIuser Page 2 of 3
Date Rcvd: Apr 16, 2024 Form ID: pdfclmob 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

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,

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

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,

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

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District/off: 0541-4 User: ADIuser Page 3 of 3
Date Rcvd: Apr 16, 2024 Form ID: pdfclmob 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

Veronica Ann Polnick

on behalf of Debtor IEH BA LLC vpolnick@jw.com

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

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

Veronica Ann Polnick

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

Zachary S McKay

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

TOTAL: 26