

**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)

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(Superseded Scheduled Claims: Claimants A-G)**

**This is an objection to your claim. This objection asks the Court to disallow the claim that you filed in this bankruptcy case. If you do not file a response within 30 days after the date this objection was served, your claim may be disallowed without a hearing.**

**A hearing has been set on this matter on April 16, 2024, at 10:00 a.m. (prevailing Central Time) in Courtroom 401, 4th floor, 515 Rusk Street, Houston, Texas 77002. Participation at the hearing will only be permitted by an audio and video connection.**

**Audio communication will be by use of the Court's dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Lopez's conference room number is 590153. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez's home page. The meeting code is "JudgeLopez". Click the settings icon in the upper right corner and enter your name under the personal information setting.**

**Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make your appearance, click the "Electronic**

<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.



**Appearance" link on Judge Lopez's home page. Select the case name, complete the required fields and click "Submit" to complete your appearance.**

**This Objection seeks to disallow certain proofs of claim. Claimants receiving this Objection should locate their names and claims on Schedule 1 to the Proposed Order attached to this Objection.**

Michael D. Warner, solely in his capacity as trustee (the "GUC Trustee") of the Auto Parts GUC Trust (the "GUC Trust"), files this *Omnibus Objection to Claims* (this "Objection"). In support of this Objection, the GUC Trustee submits the attached *Declaration of Kyle Woodard* (the "Declaration") and respectfully states as follows:

### **Relief Requested**

1. The GUC Trustee respectfully requests entry of an order, substantially in the form attached hereto (the "Proposed Order"), disallowing and expunging each scheduled claim identified on Schedule 1 to the Proposed Order (collectively, the "Superseded Scheduled Claims"), because each claim is superseded by the corresponding proof of claim listed in the "Superseding Claim " column on Schedule 1 (collectively, the "Superseding Proofs of Claim"). This Objection does not affect the Superseding Proofs of Claim.

2. In accordance with Bankruptcy Rule 3007(e)(6), this Objection is limited to Superseded Scheduled Claims of claimants whose name begins with the letters "A" through "G."

### **Jurisdiction and Venue**

3. The United States Bankruptcy Court for the Southern District of Texas (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). The GUC Trustee consents to the Court's entry of a final order on this matter.

4. Venue before this Court is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

5. The statutory bases for the relief requested herein are sections 105 and 502 of title 11 of the United States Code (the "Bankruptcy Code"), rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 3007-1 and 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the "Local Rules").

### **General Background**

6. On January 31, 2023 (the "Petition Date"), IEH Auto Parts Holding LLC and its debtor affiliates (collectively, the "Debtors") each filed voluntary petitions for relief in this Court under Chapter 11 of the Bankruptcy Code.

7. On February 1, 2023, the Court entered an Order [Case No. 23-90054, Dkt. No. 28] authorizing the employment and retention of Kurtzman Carson Consultants LLC as the claims, noticing, and solicitation agent in these bankruptcy cases (the "Claims Agent").

8. On March 13, 2023, the Court entered its *Order (I) Setting Bar Dates for Filing Proofs of Claim, Including Requests for Payment under Section 503(b)(9), (II) Establishing Amended Schedules Bar Date and Rejection Damages Bar Date, (III) Approving the Form of and Manner for Filing Proofs of Claim, Including Section 503(b)(9) Requests, and (IV) Approving Notice of Bar Dates* [Case No. 23-90054, Dkt. No. 222] (the "Bar Date Order"), establishing the following deadlines: (i) May 1, 2023, as the deadline for filing proofs of claim (the "General Bar Date"); and (ii) July 31, 2023, as the deadline for claims asserted by governmental units (the "Government Bar Date" and together with the General Bar Date, the "Bar Dates").

9. The Claims Agent mailed written notice of the Bar Dates to, among others, (i) all creditors and other known holders of claims against the Debtors, (ii) all parties requesting notice in these bankruptcy cases, and (iii) all entities that had filed a proof of claim in these bankruptcy cases as of the date of the Bar Date Order. *See Certificates of Service* filed at Case No. 23-90054,

Dkt. Nos. 257, 284, and 384. Additionally, the Claims Agent published written notice of the Bar Dates in *The New York Times* – National Edition on March 17, 2023. *See Affidavit of Publication* [Case No. 23-90054, Dkt. No. 251].

10. On March 31, 2023, each of the Debtors filed its respective Schedule of Assets and Liabilities [Case No. 23-90054, Dkt. Nos. 292–304] (as each may have been, or may be, amended from time to time, the "Bankruptcy Schedules").<sup>2</sup>

11. On June 16, 2023, the Court entered its *Order Confirming 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. 749] (the "Confirmation Order"), thereby, among other things: (i) confirming the Debtors' *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");<sup>3</sup> (ii) approving the form of *GUC Trust Agreement* attached to the Plan Supplement [Case No. 23-90054, Dkt. No. 689, Ex. D]; and (iii) approving the GUC Trustee's appointment in accordance with the Plan.

12. The Plan became effective on October 6, 2023 (the "Effective Date"). *See Notice of (I) Entry of Confirmation Order, (II) Occurrence of Effective Date, and (III) Related Bar Dates* [Case No. 23-90054, Dkt. No. 922]. The GUC Trust was created and settled as of the Effective Date, pursuant to the Plan and the *GUC Trust Agreement* dated October 6, 2023, executed by and among the Debtors and the GUC Trustee [Case No. 23-90054, Dkt. No. 923-1] (the "GUC Trust Agreement").

<sup>2</sup> Debtor IEH Auto Parts Holding, LLC filed an Amended Bankruptcy Schedule A/B on May 18, 2023 [Case No. 23-90054, Dkt. No. 563]. The GUC Trustee is not aware of any other amendments to the Debtors' Bankruptcy Schedules.

<sup>3</sup> Capitalized terms not defined in this Objection shall have the meanings provided in the Plan unless otherwise noted.

13. The Plan provides for the substantive consolidation of the Debtors for purposes of reconciling claims and making distributions to claimants. *See Plan*, p. 2 ("each Claim filed against one Debtor shall be deemed filed against the consolidated Debtors for the purposes of this Plan, and shall be deemed a single Claim against the consolidated Debtors' Estates for Plan purposes.").

14. On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-90054, Dkt. No. 1043] (the "Final Decree") closing each of the Debtors' chapter 11 cases except the above-captioned case of Auto Plus Auto Sales LLC, Case No. 23-90055 (defined as the "Remaining Case"). The Final Decree provides in relevant part that:

Any actions with regard to the Remaining Matters, including with respect to the Claims Reconciliation Process..., whether currently pending in an Affiliate Case or not, shall be filed, administered, and adjudicated in the Remaining Case without the need to reopen any Affiliate Case. Any failure of the Wind-Down Debtors, or any entity authorized pursuant to the Plan, as applicable, to file an objection to any claim against or interest in any Wind-Down Debtor on or prior to entry of this Final Decree shall not constitute allowance of the claim or interest and shall not result in such claim or interest being deemed allowed against or in any Wind-Down Debtor. Any objections to claims against or interests in the Wind-Down Debtors may be filed, administered, and adjudicated in the Remaining Case.

*Final Decree*, ¶ 5. The Final Decree further states that "the GUC Trust may undertake all actions and discharge all duties in accordance with the Plan and Confirmation Order in the Remaining Case to the same extent it could have undertaken or performed such actions or duties in the closed cases, notwithstanding entry of this Order." *Final Decree*, ¶ 9.

### **GUC Claims Reconciliation**

15. On August 10, 2023, the Court entered an *Order (I) Approving Omnibus Claim Objection Procedures and (II) Authorizing the Debtors to File Substantive Omnibus Objections to Claims Pursuant to Bankruptcy Rule 3007* [Case No. 23-90054, Dkt. No. 850] (the "Omnibus Objection Procedures Order") authorizing the Debtors and their successors, including the GUC Trustee, to file substantive omnibus objections to claims in accordance with the terms thereof and

the *Procedures for Filing Omnibus Claims Objections* attached thereto as Exhibit 1 (the "Omnibus Objection Procedures"). The Omnibus Objection Procedures Order authorizes the filing of omnibus claim objections for both scheduled claims and filed proofs of claim in these cases.

16. The GUC Trustee has sole authority to object to and reconcile General Unsecured Claims under the Plan, among other things. Article VII of the Plan provides, in relevant part, as follows:

The GUC Trustee shall have the sole authority to: (a) File, withdraw or litigate to judgment, objections to General Unsecured Claims; (b) settle or compromise any Disputed General Unsecured Claim without any further notice to or action, order or approval by the Bankruptcy Court; and (c) direct the Claims and Noticing Agent to adjust the claims register to reflect any such resolutions without any further notice to or action, order or approval by the Bankruptcy Court. To the extent that the Debtors and/or the Committee Filed objections to General Unsecured Claims that remain pending as of the Effective Date, the GUC Trustee shall be substituted as the objecting party without further action of the parties or order of the Bankruptcy Court.

*See Plan*, 37, Art. VII.B.1.

17. Accordingly, the GUC Trustee has standing and authority to file this Objection.

18. The GUC Trustee and his professionals have worked diligently to review and assess claims filed against the Debtors, including any supporting documentation filed with such proofs of claim, the Debtors' books and records, and the claims register maintained by the Claims Agent in these cases (the "Claims Register"). Based on such investigations, as detailed below and in the attached Declaration, the GUC Trustee has identified numerous claims listed on the Debtors' Bankruptcy Schedules (Schedule F) that are superseded by filed proofs of claim.

### **Basis for Relief**

19. A filed proof of claim is deemed allowed, unless a party in interest objects. 11 U.S.C. § 502(a). Section 502(b) lists nine separate grounds for disallowing a claim, including that "proof of such claim is not timely filed[.]" 11 U.S.C. § 502(b)(1)-(9). Section 502(b) also provides

that "if such objection is made, the court...shall determine the amount of such claim...and shall allow such claim in such amount, except to the extent that such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law...." 11 U.S.C. §502(b). In addition, Bankruptcy Rule 3007(d) provides that objections to amended claims, duplicate claims, and claims not timely filed, among others, may be joined in an omnibus objection. *See* FED. R. BANKR. P. 3007(d).

20. A properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. FED. R. BANKR. P. 3001(f). To receive the benefit of *prima facie* validity, however, a proof of claim must assert factual allegations that would entitle the claimant to a recovery. *In re Heritage Org., LLC*, 04-35574 (BJH), 206 WL 6508477, at \*8 (Bankr. N.D. Tex. Jan. 27, 2006). A claim that is based on a writing must attach the underlying writing or provide an explanation of the loss or destruction or such writing. *See* FED. R. BANKR. P. 3001(c). Without complying with the requirements of Bankruptcy Rule 3001(c), if applicable, a claim is not entitled to *prima facie* validity. *See, e.g. eCast Settlement Corp. v. Tran (In re Tran)*, 369 B.R. 312, 317 (S.D. Tex. 2007).

21. A claimant's proof of claim is entitled to the presumption of *prima facie* validity under Bankruptcy Rule 3001(f) only until an objecting party refutes at least one of the allegations that is essential to the claim's legal sufficiency. *In re Starnes*, 231 B.R. 903, 912 (N.D. Tex. 1998). Once an allegation is refuted, "the burden shifts to the claimant to prove by a preponderance of the evidence." *In re Congress, LLC*, 529 B.R. 213, 219 (Bankr. W.D. Tex. 2015); *see also Cavu/Rock Props. Project I, LLC v. Gold Star Constr., Inc. (In re Cavu/Rock Props. Project I, LLC)*, 516 B.R. 414, 422 (Bankr. W.D. Tex. 2014). Despite this shifting burden during the claim objection process,



"the ultimate burden of proof always lies with the claimant." *In re Armstrong*, 347 B.R. 581, 583 (Bankr. N.D. Tex. 2006) (citing *Raleigh v. Ill. Dep't of Rev.*, 530 U.S. 15 (2000)).

22. An objection to a proof of claim must be made in writing, and the claimant must be provided with not less than thirty days' notice of the hearing to be held in respect of such objection. *See* FED. R. BANKR. P. 3007(a).

23. Objections to multiple claims may be joined in an omnibus objection if such objections are based on the grounds that the claims should be disallowed, in whole or in part, for any of eight enumerated reasons. *See* FED. R. BANKR. P. 3007(d). In addition to the enumerated reasons in Bankruptcy Rule 3007(d), the Omnibus Objection Procedures Order authorizes omnibus claim objections based on any of the "Additional Grounds" set forth in the Omnibus Objection Procedures.

#### **Objection to Superseded Scheduled Claims**

24. The GUC Trustee objects to each claim listed on Schedule 1 to the Proposed Order for the reasons stated herein.

25. Bankruptcy Rule 3003 provides that "[a] proof of claim or interest executed and filed in accordance with this subdivision shall supersede any scheduling of that claim or interest pursuant to §521(a)(1) of the Code." FED. R. BANKR. P. 3003(c)(4). Each Superseded Scheduled Claim is therefore superseded by the Superseding Proofs of Claim identified on Schedule 1.

26. Accordingly, the Superseded Scheduled Claims should be disallowed and expunged from the Claims Register. Otherwise, the claimants will receive recoveries to which they are not entitled to the detriment of other creditors. For the avoidance of doubt, this Objection does not affect the Superseding Proofs of Claim; however, the GUC Trustee reserves the right to object to such Superseding Proofs of Claim on any grounds whatsoever.



**Reservation of Rights**

27. If any Superseded Scheduled Claims are not disallowed on the grounds asserted herein, the GUC Trustee hereby reserves the right to object to such Superseded Scheduled Claims on any other grounds. This Objection is without prejudice to the rights of the GUC Trustee to object to any claim on any grounds whatsoever. Additionally, the GUC Trustee expressly reserves (i) the right to amend, modify, or supplement the objections asserted herein, (ii) the right to file additional objections to the Superseded Scheduled Claims, and (iii) the right to object to any other claims on any grounds whatsoever.

28. Nothing contained herein or any actions taken pursuant to such relief is intended or should be construed as: (a) an admission as to the validity of any claim against a Debtor entity or such Debtor entity's estate; (b) a waiver of any party's right to dispute any claim on any grounds; (c) a promise or requirement to pay any claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Objection or any order granting the relief requested by this Objection; (e) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (f) a waiver of the GUC Trustee's rights under the Bankruptcy Code or any other applicable law

**Separate Contested Matter**

29. To the extent that a response is filed regarding any Superseded Scheduled Claims and the GUC Trustee is unable to resolve any such response, each such Superseded Scheduled Claim, and the Objection as it pertains to such claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Further, the GUC Trustee requests that any order entered by the Court regarding an objection or other reply asserted in response to this Objection be deemed a separate order with respect to each proof of claim.

**Notice**

30. The GUC Trustee will provide notice of this Objection, pursuant to and in accordance with the Omnibus Objection Procedures Order, to the following parties: (a) the United States Trustee for the Southern District of Texas; (b) counsel to the Wind-Down Debtors and Plan Agent; (c) any party that has requested notice pursuant to Bankruptcy Rule 2002; and (d) all claimants affected by this Objection (and their counsel, where available). The GUC Trustee respectfully submits that such notice is sufficient and proper under the circumstances and that no other or further notice is required.

**Conclusion**

**WHEREFORE**, based upon the foregoing, the GUC Trustee respectfully requests that the Court (a) sustain this Objection; (b) enter the attached Proposed Order disallowing the Superseded Scheduled Claims; and (c) granting such other and further relief as the Court deems just and proper.

DATED: March 11, 2024

Respectfully submitted,

**KANE RUSSELL COLEMAN LOGAN PC**

By: /s/ Kyle Woodard

**Joseph M. Coleman**

State Bar No. 0456610

SDTX No. 16936

**John J. Kane**

State Bar No. 24066794

SDTX No. 1069650

**Kyle Woodard**

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*Counsel for the Auto Parts GUC Trust*

**Certificate of Service**

I hereby certify that on March 11, 2024, a true and correct copy of the foregoing Objection was filed with the Court and served via the Court's Electronic Case Filing system for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Kyle Woodard

Kyle Woodard

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

AUTO PLUS AUTO SALES LLC,

Wind-Down Debtor.

)  
) Chapter 11  
)

) Case No. 23-90055 (CML)  
)

) (Formerly Jointly Administered  
) under Lead Case IEH Auto Parts  
) Holding LLC, Case No. 23-90054)

**DECLARATION OF KYLE WOODARD IN SUPPORT OF  
GUC TRUSTEE'S EIGHTH OMNIBUS OBJECTION TO CLAIMS  
(Superseded Scheduled Claims: Claimants A-G)**

Pursuant to 28 U.S.C. § 1746, I, Kyle Woodard, hereby declare that the following is true and correct to the best of my knowledge, information, and belief:

1. My name is Kyle Woodard. I am over twenty-one years of age and competent in all respects to make this Declaration. I am an attorney with the law firm of Kane Russell Coleman Logan PC ("KRCL"), which maintains offices for the practice of law at 901 Main Street, Suite 5200, Dallas, Texas 75202, and at 5151 San Felipe, Suite 800, Houston, Texas 77056.

2. KRCL is counsel for the Auto Parts GUC Trust. This Declaration is made in support of the *GUC Trustee's Eighth Omnibus Objection to Claims (Superseded Scheduled Claims: Claimants A-G)* (the "Objection")<sup>1</sup> filed contemporaneously herewith. As an attorney with KRCL, I am responsible for overseeing the firm's representation of the GUC Trust and assisting with the GUC Trustee's reconciliation of General Unsecured Claims under the Plan.

<sup>1</sup> Capitalized terms used but not defined in this Declaration shall have the meanings ascribed to them in the Objection.

3. I have reviewed the Claims Register provided to me by the Claims Agent. The Claims Register shows that claimants listed on Schedule 1 filed the proof(s) of claim identified in the "Superseding Claim" column on Schedule 1, indicating that each Superseded Scheduled Claim is superseded by the corresponding Superseding Proof of Claim. Thus, I believe each Superseded Schedule Claim should be disallowed and expunged from the Claims Register.

4. For the avoidance of doubt, my belief that the Superseded Scheduled Claims should be disallowed and expunged is based solely on information contained in the Claims Register, the Bankruptcy Schedules, and/or the Superseding Proofs of Claim. This Declaration is not based on any specific factual knowledge beyond what may be ascertained from the Claims Register, the Bankruptcy Schedules, and the Superseding Proofs of Claim.

5. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

DATED: March 11, 2024  
Dallas County, Texas

/s/ Kyle Woodard

Kyle Woodard  
Texas Bar No. 24102661  
SDTX No. 3596595



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.

Dated: \_\_\_\_\_, 2024

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CHRISTOPHER M. LOPEZ  
UNITED STATES BANKRUPTCY JUDGE

**IEH Auto Parts (Auto Plus)**  
**Superseded Scheduled Claims**

3/6/2024

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

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

<b>Disallowed Claims</b>						
<b>Schedule ID</b>	<b>Claimant</b>	<b>Debtor Name</b>	<b>Schedule</b>	<b>Amount</b>	<b>Superseding Claim No.</b>	
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	3276038	BP LUBRICANTS USA INC	IEH Auto Parts LLC	Sch. F	86,548.79	721
22	3276039	BRAKE PARTS INC	IEH Auto Parts LLC	Sch. F	2,072,722.05	599
23	3276048	BROWN RUDNICK LLP	IEH Auto Parts LLC	Sch. F	62,884.74	468
24	3276062	Calumet Branded Products, LLC.	IEH Auto Parts LLC	Sch. F	5,056.98	65
25	3276069	CARDONE INC	IEH Auto Parts LLC	Sch. F	282,040.20	350
26	3276079	Catherine Toro	IEH Auto Parts LLC	Sch. F	-	183
27	3276087	CENTERPOINT ENERGY	IEH Auto Parts LLC	Sch. F	9,737.22	285
28	3276091	CENTURY DRILL & TOOL CO. INC.	IEH Auto Parts LLC	Sch. F	16,380.93	225
29	3276094	CHAMPION LABORATORIES, INC.	IEH Auto Parts LLC	Sch. F	10,091.95	574
30	3276099	CHEMICAL DYNAMICS	IEH Auto Parts LLC	Sch. F	8,788.16	47
31	3276100	CHEMSPEC USA, LLC	IEH Auto Parts LLC	Sch. F	37,041.70	292
32	3276105	Chevrolet of Jersey City	IEH Auto Parts LLC	Sch. F	17,145.65	233
33	3276129	CINTAS CORPORATION	IEH Auto Parts LLC	Sch. F	6,357.74	657
34	3276131	CITGO PETROLEUM CORPORATION	IEH Auto Parts LLC	Sch. F	7,485.17	136
35	3276132	CITICOURIERS INTERNATIONAL INC	IEH Auto Parts LLC	Sch. F	4,095.00	333
36	3276138	CITY OF BREVARD	IEH Auto Parts LLC	Sch. F	427.50	322
37	3276139	CITY OF CAPE CORAL	IEH Auto Parts LLC	Sch. F	214.10	271
38	3276141	CITY OF CLEARWATER	IEH Auto Parts LLC	Sch. F	1,762.57	339
39	3276143	CITY OF CONWAY UTILITY	IEH Auto Parts LLC	Sch. F	168.76	381

**IEH Auto Parts (Auto Plus)**  
**Superseded Scheduled Claims**

3/6/2024

Disallowed Claims						
	Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.
40	3276147	CITY OF FORT WORTH	IEH Auto Parts LLC	Sch. F	565.75	156-159 & 161
41	3276157	CITY OF LAWRENCEVILLE	IEH Auto Parts LLC	Sch. F	1,108.00	317
42	3276161	CITY OF MESQUITE	IEH Auto Parts LLC	Sch. F	1,589.54	419
43	3276176	CITY OF VERNON	IEH Auto Parts LLC	Sch. F	605.21	378
44	3276191	CLORE AUTOMOTIVE LLC	IEH Auto Parts LLC	Sch. F	32,728.61	360
45	3276204	COMPUTER DESIGN & INTEGRATION LLC	IEH Auto Parts LLC	Sch. F	41,000.00	250
46	3276209	CONTINENTAL BATTERY SYSTEMS	IEH Auto Parts LLC	Sch. F	2,862,479.71	411
47	3276212	COOPER BUSSMANN, LLC	IEH Auto Parts LLC	Sch. F	64,632.27	517 518 & 519
48	3276214	CORVEL CORPORATION, INC	IEH Auto Parts LLC	Sch. F	56,299.99	506
49	3276218	CRANBERRY TOWNSHIP	IEH Auto Parts LLC	Sch. F	113.00	206
50	3276219	CRC INDUSTRIES, INC.	IEH Auto Parts LLC	Sch. F	36,792.70	267
51	3276222	CROWN EQUIPMENT CORPORATION	IEH Auto Parts LLC	Sch. F	144,584.49	653
52	3276224	CRP INDUSTRIES INC	IEH Auto Parts LLC	Sch. F	10,950.12	211
53	3276225	CRS Automotive Parts Inc.	IEH Auto Parts LLC	Sch. F	1,238,329.88	112
54	3276226	CRUISER ACCESSORIES	IEH Auto Parts LLC	Sch. F	1,456.13	479
55	3276231	CURT MANUFACTURING INC.	IEH Auto Parts LLC	Sch. F	886,140.94	486
56	3276247	DELEGARD TOOL OF TEXAS INC.	IEH Auto Parts LLC	Sch. F	66,432.67	219
57	3276248	DELL MARKETING LP	IEH Auto Parts LLC	Sch. F	62,654.53	310
58	3276253	DENSO SALES OF CALIFORNIA INC	IEH Auto Parts LLC	Sch. F	826,596.36	154
59	3276258	DICKSON ELECTRIC	IEH Auto Parts LLC	Sch. F	1,043.35	389
60	3276261	DIRECT SOURCE INC	IEH Auto Parts LLC	Sch. F	1,800.00	260
61	3276271	DORMAN PRODUCTS INC	IEH Auto Parts LLC	Sch. F	3,542,954.57	439
62	3276279	DUKE ENERGY	IEH Auto Parts LLC	Sch. F	6,684.02	547
63	3276280	Duke Energy Progress	IEH Auto Parts LLC	Sch. F	391.72	546
64	3276287	EAST PENN MANUFACTURING CO.INC	IEH Auto Parts LLC	Sch. F	145,158.93	338
65	3276288	EASTON UTILITIES	IEH Auto Parts LLC	Sch. F	716.60	176
66	3276290	ECONOMY HEATING	IEH Auto Parts LLC	Sch. F	4,990.50	236
67	3276294	Edwards, Stephen	IEH Auto Parts LLC	Sch. F	-	539
68	3276308	ERIE COUNTY WATER AUTHORITY	IEH Auto Parts LLC	Sch. F	90.38	274
69	3276311	ESSITY PROFESSIONAL HYGIENE	IEH Auto Parts LLC	Sch. F	6,705.45	403
70	3276316	EVERSOURCE	IEH Auto Parts LLC	Sch. F	10,883.24	355
71	3276320	EXPRESS SERVICES INC.	IEH Auto Parts LLC	Sch. F	10,452.38	451
72	3276329	Federal Signal Corporation	IEH Auto Parts LLC	Sch. F	4,972.12	147
73	3276330	FEDERAL-MOGUL CORPORATION	IEH Auto Parts LLC	Sch. F	68,761.27	500
74	3276331	FEDERAL-MOGUL CORPORATION ANCO	IEH Auto Parts LLC	Sch. F	22,388,782.20	500
75	3276332	FEDEX	IEH Auto Parts LLC	Sch. F	325,826.86	209
76	3276334	FIRST AMERICAN COMMERCIAL	IEH Auto Parts LLC	Sch. F	8,046.98	306
77	3276339	FIVE STAR TRANSFER LLC	IEH Auto Parts LLC	Sch. F	125.00	492
78	3276344	FLORIDA POWER & LIGHT	IEH Auto Parts LLC	Sch. F	7,405.12	229
79	3276346	FORD MOTOR COMPANY	IEH Auto Parts LLC	Sch. F	4,488,594.40	533
80	3276347	FORD OF TULSA	IEH Auto Parts LLC	Sch. F	35,127.53	533
81	3276348	FORNEY INDUSTRIES, INC.	IEH Auto Parts LLC	Sch. F	99,708.02	257
82	3276358	G.W. KNAPP & SON INC.	IEH Auto Parts LLC	Sch. F	2,382.65	235
83	3276361	GABRIELLI TRUCK SALES LTD	IEH Auto Parts LLC	Sch. F	925.30	713

**IEH Auto Parts (Auto Plus)**  
**Superseded Scheduled Claims**

3/6/2024

Disallowed Claims					
Schedule ID	Claimant	Debtor Name	Schedule	Amount	Superseding Claim No.
84 3276363	GARDNER INC	IEH Auto Parts LLC	Sch. F	4,234.83	328
85 3276366	GATES CORPORATION	IEH Auto Parts LLC	Sch. F	11,395,895.55	704 & 689
86 3276370	GENERA CORPORATION	IEH Auto Parts LLC	Sch. F	5,267.51	44
87 3276371	GENPACT INTERNATIONAL, INC.	IEH Auto Parts LLC	Sch. F	125,816.00	535
88 3276372	GEORGES GARAGE INC	IEH Auto Parts LLC	Sch. F	3,297.53	97
89 3276377	GK INDUSTRIES LTD.	IEH Auto Parts LLC	Sch. F	203,546.33	731
90 3276378	GM SERVICE PARTS OPERATIONS	IEH Auto Parts LLC	Sch. F	529,122.40	354
91 3277113	Goodman, Olaya	IEH Auto Parts LLC	Sch. F	-	638
92 3276389	GRANTURK EQUIPMENT CO INC	IEH Auto Parts LLC	Sch. F	17,885.69	423
93 3276393	GREATER DICKSON GAS AUTHORITY	IEH Auto Parts LLC	Sch. F	1,718.43	245
94 3276394	Greenwood Emergency Vehicles	IEH Auto Parts LLC	Sch. F	31,819.58	626
95 3276396	GREYSTONE POWER CORP	IEH Auto Parts LLC	Sch. F	3,245.69	179
96 3276398	GRIOTS GARAGE INC	IEH Auto Parts LLC	Sch. F	10,771.12	334
97 3276399	GROTE INDUSTRIES LLC.	IEH Auto Parts LLC	Sch. F	189,658.98	217
98 3276400	GROUNDS FOR IMPROVEMENT LLC	IEH Auto Parts LLC	Sch. F	639.76	331

Total: \$ 59,264,288.90