

ENTERED

April 10, 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, ¹) Case No. 23-90055 (CML)
)
Wind-Down Debtor.) (Formerly Jointly Administered under
) Lead Case IEH Auto Parts Holding
) LLC, Case No. 23-90054)
) Re: Docket No. <u>32</u>

**ORDER SUSTAINING THE WIND DOWN
DEBTORS' FIFTH OMNIBUS OBJECTION TO CERTAIN
PROOFS OF ADMINISTRATIVE CLAIM (REDUCED, REDUCED AND
RECLASSIFIED, SATISFIED, DUPLICATE, AND UNTIMELY CLAIMS)**

Upon the objection (the "Objection")² of the above-captioned Wind-Down Debtors, seeking entry of an order (the "Order") sustaining the *Wind-Down Debtors' Fifth Omnibus Objection to Certain Proofs of Administrative Claim (Reduced, Reduced and Reclassified, Satisfied, Duplicate, and Untimely Claims)*, all as more fully set forth in the Objection; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and this Objection in this district is permissible pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Wind-Down Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Wind-Down Debtors' notice of the

¹ The Wind-Down Debtor's service address is: 5330 Carmel Crest Lane, Charlotte, North Carolina 28226. All pleadings related to these chapter 11 cases may be obtained from the website of the Wind Down Debtor's claims and noticing agent at <https://www.kccllc.net/autoplus>.

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Objection.



Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Objection; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. Each Reduced Claim identified on **Schedule 1** attached to this Order is disallowed and modified to the extent provided in the column titled “Modified Claim” on **Schedule 1**; *provided* that nothing herein affects the Wind-Down Debtors’ or GUC Trustee’s rights to object to any Modified Claims, as amended by this Order, on any applicable grounds.

2. Each Reclassified Claim identified on **Schedule 2** attached to this Order is modified and reclassified to the extent provided in the column titled “Modified Claim” on the **Schedule 2**; *provided* that nothing herein affects the Wind-Down Debtors’ or GUC Trustee’s rights to object to any Modified Claims, as amended by this Order, on any applicable grounds.

3. Each Satisfied Claim identified on **Schedule 3** attached to this Order is disallowed in its entirety.

4. Each Duplicate Claim identified on **Schedule 4** attached to this Order is disallowed in its entirety and replaced by the applicable “Remaining Claim” identified on the **Schedule 4**; *provided* that this Order will not affect the portion of the Remaining Duplicate Claims identified on **Schedule 4**; *provided, further*, that nothing herein affects the Wind-Down Debtors’ or GUC Trustee’s rights to object to any Remaining Claim on **Schedule 4**, as amended by this Order, on any applicable grounds.

5. Each Untimely Claim identified on **Schedule 5** attached to this Order is disallowed and modified to the extent provided in the column titled “Modified Claim” on **Schedule 5**;

provided that nothing herein affects the Wind-Down Debtors' or GUC Trustee's rights to object to any Modified Claims, as amended by this Order, on any applicable grounds.

6. Kurtzman Carson Consultants LLC, as claims, noticing, and solicitation agent, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

7. To the extent a response is filed regarding any Objected Claim, each such Objected Claim, and the Objection as it pertains to such Objected Claim, will constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each Objected Claim.

8. 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 claim, including the Remaining Claims or Modified Claims, against a Wind-Down Debtor entity; (b) a waiver of the Wind-Down Debtors' 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 Wind-Down Debtors' rights under the Bankruptcy Code or any other applicable law.

9. 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 Wind-Down Debtors or the GUC Trustee, as defined in the Plan, to object to any claim, including the Remaining Claims and/or Modified Claims, on any grounds whatsoever. The Wind-Down Debtors specifically and expressly reserve for all purposes the GUC Trustee's right and ability to object to any and all

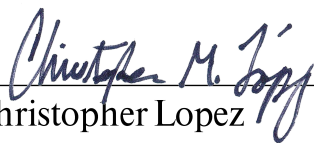
general unsecured claims notwithstanding the relief granted in this Order, whether such claims are reclassified or otherwise modified under this Order, and this Order does not in any manner whatsoever inhibit, modify or otherwise limit the GUC Trustee's right to object to any general unsecured claim for any reason whatsoever, including without limitation to hereafter object to a general unsecured claim to the extent (i) such claim should properly be classified as an administrative claim pursuant to Section 503(b)(9) or otherwise and (ii) such claim is reclassified from a Section 503(b)(9) claim to a general unsecured claim pursuant to this Order. The Wind-Down Debtors' and/or Plan Agent's beliefs and allegations with respect to any claims affected by the Objection or this Order, whether general unsecured claims or otherwise, shall not binding on or otherwise prejudice the Plan Administrator in any respect, irrespective of whether the GUC Trustee challenged those beliefs or allegations as set forth in the Objection.

10. The Wind-Down Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

11. This Order is immediately effective and enforceable upon its entry.

12. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Signed: April 10, 2024



Christopher Lopez
United States Bankruptcy Judge

Schedule 1

Reduced Claims

IEH Auto Parts Holdings, LLC, et al.

Reduce & Allow

April 9, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed		Modified Claim		Reason for Modification
BECK CHEVROLET CO INC	3/24/2023	IEH Auto Parts LLC	210	Secured:	\$ -	Secured:	\$ -	The Debtors paid \$421.79 between February 10, 2023 and March 23, 2023. The Debtors believe this reduces the administrative priority portion of the Beck Chevrolet Co Inc claim by that amount.
561 CENTRAL PARK AVE YONKERS, NY 10704		23-90057		Admin:	4,068.73	Admin:	3,646.94	
				Priority:	-	Priority:	-	
				Unsecured:	-	Unsecured:	-	
				Total:	\$ 4,068.73	Total:	\$ 3,646.94	
GranTurk Equipment Co, Inc	4/24/2023	IEH Auto Parts LLC	423	Secured:	\$ -	Secured:	\$ -	The claimants support for its claim sums to \$20,427.65; however, its total administrative expense is for \$22,357.61. The Debtors believe that the \$1,929.96 is a mathematical error on the part of the claimant.
One Schuylkill Parkway Bridgeport, PA 19405		23-90057		Admin:	22,357.61	Admin:	20,427.65	
				Priority:	-	Priority:	-	
				Unsecured:	-	Unsecured:	-	
				Total:	\$ 22,357.61	Total:	\$ 20,427.65	

Schedule 2

Reclassified Claims

IEH Auto Parts Holdings, LLC, et al.

Reclass

April 9, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed / Previously Reduced Claim		Modified Claim		Reason for Modification
BECK CHEVROLET CO INC 561 CENTRAL PARK AVE YONKERS, NY 10704	3/24/2023	IEH Auto Parts LLC 23-90057	210	Secured:	\$ -	Secured:	\$ -	After the reduction requested on Schedule A, the remaining Beck Chevrolet Co Inc claim is \$3,646.94. The Debtors' and claimant's records reflect that \$3,115.64 of the remaining Beck Chevrolet Co Inc claim is for goods received outside the 20-day 503(b)(9) window. The Debtors believe that amount should be reclassified as an unsecured claim.
				Admin:	3,646.94	Admin:	531.30	
				Priority:	-	Priority:	-	
				Unsecured:	-	Unsecured:	3,115.64	
				Total:	\$ 3,646.94	Total:	\$ 3,646.94	
Champion Laboratories, Inc. 127 Public Square, Suite 5300 Cleveland, OH 44114	5/1/2023	IEH Auto Parts LLC 23-90057	574	Secured:	\$ -	Secured:	\$ -	\$5,215.59 of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
				Admin:	6,780.52	Admin:	1,564.93	
				Priority:	-	Priority:	-	
				Unsecured:	4,259.26	Unsecured:	9,474.85	
				Total:	\$ 11,039.78	Total:	\$ 11,039.78	
CRC Industries, Inc. 800 Enterprise Rd Suite 101 Horsham, PA 19044	4/3/2023	IEH Auto Parts LLC 23-90057	267	Secured:	\$ -	Secured:	\$ -	The entirety of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
				Admin:	3,848.12	Admin:	-	
				Priority:	-	Priority:	-	
				Unsecured:	32,944.58	Unsecured:	36,792.70	
				Total:	\$ 36,792.70	Total:	\$ 36,792.70	
CWD, LLC (dba Centric Parts) 127 Public Square, Suite 5300 Cleveland, OH 44114	5/1/2023	IEH Auto Parts LLC 23-90057	591	Secured:	\$ -	Secured:	\$ -	\$2,713.34 of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
				Admin:	6,235.08	Admin:	3,521.74	
				Priority:	-	Priority:	-	
				Unsecured:	132,880.03	Unsecured:	135,593.37	
				Total:	\$ 139,115.11	Total:	\$ 139,115.11	
GK INDUSTRIES LTD. 4435 NORTH SERVICE ROAD BLDG B BURLINGTON, ON L7L 4X7	3/17/2023	IEH Auto Parts LLC 23-90057	142	Secured:	\$ -	Secured:	\$ -	The Debtors' records reflect that \$32,783.69 of the remaining GK Industries LTD. claim is for goods received outside the 20-day 503(b)(9) window. The Debtors believe that amount should be reclassified as an unsecured claim. In addition, \$823.75 of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
				Admin:	67,016.04	Admin:	33,408.60	
				Priority:	-	Priority:	-	
				Unsecured:	-	Unsecured:	33,607.44	
				Total:	\$ 67,016.04	Total:	\$ 67,016.04	
GranTurk Equipment Co, Inc One Schuylkill Parkway Bridgeport, PA 19405	4/24/2023	IEH Auto Parts LLC 23-90057	423	Secured:	\$ -	Secured:	\$ -	After the reduction requested on Schedule A, the remaining GranTurk Equipment Co. Inc claim is \$20,427.65. The Debtors' and claimants records reflect that \$14,781.10 of the GranTurk Equipment Co, Inc claim is for goods received outside the 20-day 503(b)(9) window. The Debtors believe that amount should be reclassified as an unsecured claim. In addition, \$36.15 relates to freight charges, which are not properly asserted 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured. Lastly, \$3,741.48 of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
				Admin:	20,427.65	Admin:	1,868.92	
				Priority:	-	Priority:	-	
				Unsecured:	-	Unsecured:	18,558.73	
				Total:	\$ 20,427.65	Total:	\$ 20,427.65	
KYB Americas Corporation 2625 North Morton St. Franklin, IN 46131	4/19/2023	IEH Auto Parts LLC 23-90057	382	Secured:	\$ -	Secured:	\$ -	The entirety of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured.
				Admin:	9,700.96	Admin:	-	
				Priority:	-	Priority:	-	
				Unsecured:	13,196.91	Unsecured:	22,897.87	
				Total:	\$ 22,897.87	Total:	\$ 22,897.87	
Staples Technology Solutions 7 Technology Circle Columbia, SC 29203	3/6/2023	IEH Auto Parts Holding LLC 23-90054	92	Secured:	\$ -	Secured:	\$ -	Claim asserts administrative priority under section 503(b)(9). Because the full asserted 503(b)(9) claim totaling \$3,171.39 is for services rendered and not for goods received, administrative priority under 503(b)(9) is not warranted. Claim should be fully reclassified as a General Unsecured Claim
				Admin:	3,171.39	Admin:	-	
				Priority:	-	Priority:	-	
				Unsecured:	2,094.09	Unsecured:	5,265.48	
				Total:	\$ 5,265.48	Total:	\$ 5,265.48	
Suspension Specialists, Inc. 229 Brighton Ave Allston, MA 02134	3/31/2023	IEH Auto Parts Holding LLC 23-90054	253	Secured:	\$ -	Secured:	\$ -	The entirety of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
				Admin:	1,813.54	Admin:	-	
				Priority:	-	Priority:	-	
				Unsecured:	9,940.20	Unsecured:	11,753.74	
				Total:	\$ 11,753.74	Total:	\$ 11,753.74	
Vehicle Service Group, LLC Koley Jessen P.C., L.L.O. 1125 South 103rd Street Suite 800 Omaha, NE 68124	5/1/2023	IEH Auto Parts LLC 23-90057	595	Secured:	\$ -	Secured:	\$ -	\$36,456.48 of the claimants administrative expense claim is on account of dropship claims, which are not properly asserted as 503(b)(9) claims. As such, the Debtors believe that this amount should be reclassified as unsecured claim.
				Admin:	42,944.19	Admin:	6,487.71	
				Priority:	-	Priority:	-	
				Unsecured:	132,489.08	Unsecured:	168,945.56	
				Total:	\$ 175,433.27	Total:	\$ 175,433.27	

Schedule 3

Satisfied Claims

IEH Auto Parts Holdings, LLC, et al.
 Satisfied Claims
 April 9, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed		Modified Claim		Reason for Modification
BBB Industries, LLC	4/20/2023	IEH Auto Parts LLC 23-90057	408	Secured:	\$ -	Secured:	\$ -	The Debtors believe that certain Core return credits fully satisfies the administrative expense priority claim. The Debtors have communication from the claimant during the case that confirms the satisfaction.
29627 Renaissance Blvd.				Admin:	1,443,582.54	Admin:	-	
Daphne, AL 36526				Priority:	-	Priority:	-	
				Unsecured:	-	Unsecured:	-	
				Total:	\$ 1,443,582.54	Total:	\$ -	
IAP, Inc. and IAP West, Inc.	3/25/2023	IEH Auto Parts LLC 23-90057	204	Secured:	\$ -	Secured:	\$ -	The Debtors paid \$2,033,290.17 on June 9, 2023. The Debtors believe this fully satisfies the claim.
McDermott Will Emery LLP				Admin:	16,886.68	Admin:	-	
2501 N Harwood Street, Suite 1900				Priority:	-	Priority:	-	
Dallas, TX 75201				Unsecured:	2,016,403.49	Unsecured:	-	
				Total:	\$ 2,033,290.17	Total:	\$ -	

Schedule 4

Duplicate Claims

IEH Auto Parts Holdings, LLC, et al.

Duplicate Claims

April 9, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed	Reason for Modification
Claim to be Disallowed BASF CORPORATION 100 PARK AVE Florham Park, NJ 07932	3/21/2023	IEH Auto Parts LLC 23-90057	164	Secured: \$ - Admin: 13,545.40 Priority: - Unsecured: 74,895.55 Total: \$ 88,440.95	The claimant filed the same administrative expense claim twice under claim numbers 164 and 390. Claim 390 was not marked as amended; however, the administrative expense portion of claim number 390 has been paid. The Debtors seek to disallow claim number 164 so that the claims register is accurate and complete.
Remaining Claim BASF CORPORATION 100 PARK AVE FLORHAM PARK, NJ 07932	4/20/2023	IEH Auto Parts LLC 23-90057	390	Secured: \$ - Admin: 12,755.60 Priority: - Unsecured: 75,685.35 Total: \$ 88,440.95	
Claim to be Disallowed Denso International 201 West Big Beaver, Ste. 1200 Troy, MI 48084	3/20/2023	IEH Auto Parts Holding LLC 23-90054	149	Secured: \$ - Admin: 18,136.65 Priority: - Unsecured: 785,723.05 Total: \$ 803,859.70	Claimant filed claim numbers 149 and 154 for the same claim against multiple Debtor entities. The Debtors do not at this time dispute that more than one Debtor entity is liable for the claim; however, seek in order of this Court clarifying that the creditor is only entitled to one recovery against the estate.
Remaining Claim Denso Products and Services Americas, Inc. 201 West Big Beaver, Ste. 1200 Troy, MI 48084	3/21/2023	IEH Auto Parts LLC 23-90057	154	Secured: \$ - Admin: 18,136.65 Priority: - Unsecured: 785,723.05 Total: \$ 803,859.70	
Claim to be Disallowed Medford Heating 188 ROUTE 70 MEDFORD, NJ 08055	5/2/2023	IEH Auto Parts LLC 23-90057	605	Secured: \$ - Admin: 998.23 Priority: - Unsecured: 868.97 Total: \$ 1,867.20	The claimant filed the same administrative expense claim twice under claim numbers 605 and 610. Claim number 610 was not marked as amended. The Debtors seek to disallow claim number 605 so that the claims register is accurate and complete.
Remaining Claim Medford Heating 188 ROUTE 70 MEDFORD, NJ 08055	5/2/2023	IEH Auto Parts LLC 23-90057	610	Secured: \$ - Admin: 998.23 Priority: - Unsecured: 868.97 Total: \$ 1,867.20	
Claim to be Disallowed Parts Authority, LLC Foley and Lardner LLP 321 N. Clark Street Suite 3000 Chicago, IL 60654	5/1/2023	IEH Auto Parts LLC 23-90057	543	Secured: \$ - Admin: 394,219.17 Priority: - Unsecured: 206,103.10 Total: \$ 600,322.27	Claimant filed claim numbers 543 and 544 for the same claim against multiple Debtor entities. The Debtors do not at this time dispute that more than one Debtor entity is liable for the claim; however, seek in order of this Court clarifying that the creditor is only entitled to one recovery against the estate.
Remaining Claim Parts Authority, LLC Foley and Lardner LLP 321 N. Clark Street Suite 3000 Chicago, IL 60654	5/1/2023	IEH Auto Parts Holding LLC 23-90054	544	Secured: \$ - Admin: 394,219.17 Priority: - Unsecured: 206,103.10 Total: \$ 600,322.27	

Schedule 5

Untimely Claims

IEH Auto Parts Holdings, LLC, et al.

Untimely

April 9, 2024

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed		Modified Claim		Explanation
AccuSourceHR 11811 N. Tatum Blvd, Suite 3090 Phoenix, AZ 85028	7/21/2023	IEH Auto Parts Holding LLC 23-90054	697	Secured: Admin: Priority: Unsecured: Total:	\$ - 11,739.69 - 19,402.63 31,142.32	Secured: Admin: Priority: Unsecured: Total:	\$ - - - 19,402.63 19,402.43	This was incorrectly filed as a 503(b)(9) claim. The bar date for this claim was May 1, 2023. Claim was filed on July 21, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. Further, these appear to be charges for background searches for potential new employees and not goods as required by 503(b)(9). The remaining unsecured portion is subject to objection by the GUC Trustee.
ACE UNIFORM SERVICES, INC. 1800 PARKMAN AVE BALTIMORE, MD 21230	5/2/2023	IEH Auto Parts Holding LLC 23-90054	604	Secured: Admin: Priority: Unsecured: Total:	\$ - 279.04 - 1,955.21 2,234.25	Secured: Admin: Priority: Unsecured: Total:	\$ - - 1,955.21 1,955.21	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on May 2, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.
Blaster Corporation 8500 Sweet Valley Drive Valley View, OH 44125	5/11/2023	IEH Auto Parts LLC 23-90057	646	Secured: Admin: Priority: Unsecured: Total:	\$ - 66,447.24 - 21,549.76 87,997.00	Secured: Admin: Priority: Unsecured: Total:	\$ - - 21,549.76 21,549.76	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on May 11, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.
BP Lubricants USA Inc 1500 Valley Road Wayne, NJ 07470	9/1/2023	IEH Auto Parts Holding LLC 23-90054	721	Secured: Admin: Priority: Unsecured: Total:	\$ - 3,628.75 - 91,920.63 95,549.38	Secured: Admin: Priority: Unsecured: Total:	\$ - - 91,920.63 91,920.63	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on September 1, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.
Carelon Behavioral Health 5800 Northampton Blvd Norfolk, VA 23502	6/28/2023	IEH Auto Parts LLC 23-90057	674	Secured: Admin: Priority: Unsecured: Total:	\$ - 1,785.00 - 1,785.00 1,785.00	Secured: Admin: Priority: Unsecured: Total:	\$ - - - - -	This claim was incorrectly filed as a 503(b)(9) claim. The bar date for this claim was May 1, 2023. Claim was filed on June 28, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. Further, these seem to be for employee benefits and not goods as required by 503(b)(9). As such, the Debtors believe the admin portion of this claim (which in this case is the full claim) is invalid and should be expunged.
Dun and Bradstreet PO Box 931197 Atlanta, GA 31193-1197	7/24/2023	IEH Auto Parts LLC 23-90057	674	Secured: Admin: Priority: Unsecured: Total:	\$ - 5,633.50 - 5,633.50 11,267.00	Secured: Admin: Priority: Unsecured: Total:	\$ - - 5,633.50 5,633.50	This claim was filed as a 503(b)(2) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on July 24, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.
Ferrellgas dba Dubbens Bros One Liberty Plaza MD 40 Liberty, MO 64068	5/17/2023	IEH Auto Parts Holding LLC 23-90054	647	Secured: Admin: Priority: Unsecured: Total:	\$ - 1,243.22 - 1,290.69 2,533.91	Secured: Admin: Priority: Unsecured: Total:	\$ - - 1,290.69 1,290.69	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on May 17, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.
Gabrielle Truck Sales 153-20 South Conduit Ave Queens, NY 11434	8/3/2023	IEH Auto Parts Holding LLC 23-90054	713	Secured: Admin: Priority: Unsecured: Total:	\$ - 4,594.44 - 11,153.10 15,747.54	Secured: Admin: Priority: Unsecured: Total:	\$ - - 11,153.10 11,153.10	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on August 3, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.
Kimberly Clark 400 Goodys Lane Knoxville, TN 37922	9/11/2023	IEH Auto Parts LLC 23-90057	730	Secured: Admin: Priority: Unsecured: Total:	\$ - 53,915.01 - 122,241.48 176,156.49	Secured: Admin: Priority: Unsecured: Total:	\$ - - 122,241.48 122,241.48	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on September 11, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.
Route 23 Automall 1301 NJ-23 South Butler, NJ 07405	6/13/2023	IEH Auto Parts LLC 23-90057	656	Secured: Admin: Priority: Unsecured: Total:	\$ - 6,082.66 - 19,162.13 25,244.79	Secured: Admin: Priority: Unsecured: Total:	\$ - - 19,162.13 19,162.13	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on June 13, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.
TForce Freight 234040 Wrangler Road Calgary, Alberta T1X 0K2	6/9/2023	IEH Auto Parts Holding LLC 23-90054	650	Secured: Admin: Priority: Unsecured: Total:	\$ - 4,036.76 - 3,019.99 7,056.75	Secured: Admin: Priority: Unsecured: Total:	\$ - - 3,019.99 3,019.99	This is a 503(b)(9) claim. The bar date for 503(b)(9) claims was May 1, 2023. Claim was filed on June 9, 2023. The claimant was properly served notice of the bar date, and no claims of excusable neglect have been made. As such, the Debtors believe the admin portion of this claim is invalid and should be expunged. The remaining unsecured portion is subject to objection by the GUC Trustee.