Docket #0353 Date Filed: 05/22/2025
United States Bankruptcy Court
Southern District of Texas
ENTERED
May 20, 2025
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)

ORDER SUSTAINING WIND-DOWN DEBTOR'S NINTH OMNIBUS OBJECTION TO CERTAIN PROOFS OF CLAIM (UNTIMELY CLAIM, NO LIABILITY CLAIMS, SATISFIED CLAIM, RECLASSIFIED CLAIMS, DUPLICATE CLAIM, AND SATISFIED TAX CLAIM)

Upon the objection (the "Objection")[2] of the above-captioned Wind-Down Debtor for entry of an order (this "Order") sustaining the Wind-Down Debtor's Ninth Omnibus Objection to certain Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claim, and Satisfied Tax Claim [Docket No. 278] 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)(2); 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 Debtor's estate, its creditors, and other parties in interest; and this Court having found that the Wind-Down Debtor's 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 having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing 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. The *Response of Fidelity and Deposit Company of Maryland to Objection to Claim No. 565 Filed by Wind-Down Debtor* [Docket No. 324] is resolved through the *Stipulation and Agreed Order Between the Wind-Down Debtor, GUC Trustee, and Fidelity and Deposit Company of Maryland* (the "Stipulation")[Docket No. 338].

1. The *GUC Trustee's Omnibus Response and Reservation of Rights to Wind-Down Debtor's Objection to Non-GUC Claims* [Docket No. 323] as it relates to the Objection is resolved through the Stipulation and this Order.

2. The Untimely Claims identified on **Schedule 1** attached to this Order is disallowed in its entirety as provided in **Schedule 1** attached to this Order.

3. The No Liability Claim identified on **Schedule 2** attached to this Order are disallowed in its entirety.

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

5. The Duplicate Claim identified on **Schedule 5** attached to this Order is disallowed in its entirety.

6. Each Satisfied Tax Claim identified on **Schedule 6** attached to this Order is disallowed; *provided* that nothing herein affects general unsecured amounts, if any, asserted in the proof of claim identified in the column titled "Claim as Filed."

7. The Partially Satisfied Claim identified on **Schedule 7** attached to this Order is reduced to reflect the amount set forth in the column titled "Modified Claim" to the extent set forth on **Schedule 7** attached hereto; *provided* that this Order does not Allow the Corrected Partially Satisfied Claim.

8. The Wind-Down Debtor's claims, noticing, and solicitation agent, Verita Global, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in the Order.

9. To the extent a response is filed regarding any Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claim, and Satisfied Tax Claim and the Objection as it pertains to such Untimely Claim, No Liability Claims, Satisfied Claim, Reclassified Claims, Duplicate Claims, and Satisfied Tax 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 Untimely Claim, No Liability Claims, or Satisfied Claim.

10. 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 Reorganized Debtor entity; (b) a waiver of the Wind-Down Debtor's right 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 or defined in this Objection or any order granting the relief requested by this Objection; (e) a request or authorization to assume any prepetition agreement, contract, or lease pursuant to § 365

of the Bankruptcy Code; or (f) a waiver of the Wind-Down Debtor's rights under the Bankruptcy Code or any other applicable law.

11. 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 Surviving Claims, against a Debtor entity; (b) a waiver of the Wind-Down Debtor'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 Wind-Down Debtor's rights under the Bankruptcy Code or any other applicable law.

12. 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 Debtor or the GUC Trustee, as defined in the Plan, to object to any claim, including the Surviving Claims, on any grounds whatsoever. The Wind-Down Debtor specifically and expressly reserves 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 Debtor's 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 be binding on or otherwise prejudice the Plan Agent in any respect, irrespective of whether the GUC Trustee challenged those beliefs or allegations as set forth in the Objection.

13. The Wind-Down Debtor is authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

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

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

Signed: May 20, 2025

Christopher Lopez
United States Bankruptcy Judge

Schedule 1

Untimely Claims

Schedule 1
Untimely Claim

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecured Amount		Total Claim	Basis for Disallowance
683	Constellation NewEnergy, Inc. 1310 Point Stsreet 12th Floor Baltimore, MD 21231				$ 307,057.35		$ 307,057.35	Untimely proof of claim filed on July 10, 2023

Schedule 2
No Liability Claims

Schedule 2
No Liability Claims

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecured Amount		Total Claim	Basis for Disallowance
128	Wells Fargo 800 Walnut Street MAC F0008-055 Des Moines, IA 50309		$ 48,641.00		$ 831.28		$ 49,472.28	Based upon review of records of Wind-Down Debtor, basis of claim is equipment lease and IEH Auto Parts LLC entered into an Asset Purchase Agreement dated June 2, 2023 with APH Stores, Inc. where it purchased certain assets and assumed certain liabilities. No liability as this claim was Assumed Liability as part of the APH Asset Purchase Agreement (Paragraph 2.2)
645	Liberty Mutual Insurance Company 1001 Fourth Ave., Ste 3800 Seattle, WA 98155		$ 900,000.00				$ 900,000.00	Claim is for a customs bond to secure payment to US Customs and Border Protection ("USCBP"). The Debtor made payments to USCBP in the ordinary course on a post-petition basis. The Wind Down Debtor believes it has paid all amounts owed on the bond, which is confirmed by claimant's release of the collateral in February 2025.
703	Texas Comptroller Public Accounts	$ 162,000.00					$ 162,000.00	The Wind-Down Debtor believes these taxes were consolidated into the American Entertainment Properties ("AEP") tax returns and paid by AEP in the ordinary course. As such, the claimed amounts are not payable by a Debtor.
706	Texas Comptroller Public Accounts	$ 162,000.00					$ 162,000.00	The Wind-Down Debtor believes these taxes were consolidated into the American Entertainment Properties ("AEP") tax returns and paid by AEP in the ordinary course. As such, the claimed amounts are not payable by a Debtor

Schedule 3

Satisfied Claims

Schedule 3
Satisifed Claims

Assigned Claim Number	Claimant	Priority Amount	Secured Amount		General Unsecur	Total Claim	Modified Claim	Basis for Disallowance/Modification
431	Getty Properties Corp 400 RXR Plaza Uniondale, NY 11556		$ 4,000.00		$ 370.58	$ 4,370.58	$ -	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to Elliott Auto Supply Co., Inc. pursuant to the Sale Order at Docket No. 585. The Debtors satisfied the cure amount of $8,987.69 as of June 12, 2023 (pursuant to the cure amount listed on the notice at Docket No. 741). Pursuant to the Sale Order and Bid Procedures Order, the Wind-Down Debtor is not liable for the amounts in the proof of claim and such claim should be disallowed. For avoidance of doubt, the general unsecured amount listed in the "Claim as Filed" column was previously disallowed pursuant to *Order Sustaining GUC Trustee's Fourth Omnibus Objection to Claims (Assigned Contract Claims)* [Docket No. 89].
14	Harris County et al P.O. Box 3064 Houston, Texas 77253		$ 80.79			$ 80.79	$ -	Disallowed as a result of remaining reclassified claim no. 54 that has been satisifed
~~565~~	~~Fidelity and Deposit Company of Maryland~~ ~~c/o Duane J. Brescia~~ ~~Clark Hill Plc~~ ~~720 Brazos Street, Suite 700~~ ~~Austin, Texas 78701~~		~~$ 2,636,439.50~~		~~$ 363,560.50~~	~~$ 3,000,000.00~~	~~secured claim (estimated): $41000~~	~~Based upon review of records of Wind-Down Debtor, basis of liability is bond required for vendor inventory. Based on correspondence from claimant, primary obligations pursuant to bond have been satisfied and released as of Febryary 2025 and liability to be reduced to allow $41,000 (estimated) in attorneys fees recoverable under bond agreement.~~

Schedule 4

Reclassified Claims

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Schedule 5

Duplicate Claims

Schedule 5

Duplicated Claim

Assigned Claim Number	Claimant	Priority Amount	Secured Amount	General Un	Total Claim	Remaining Claim	Basis for Disallowance
530	Liberty Mutual Insurance Company 1001 Fourth Ave., Ste 3800 Seattle, WA 98154		$ 900,000.00		$ 900,000.00	645	Duplicate of Claim No. 645
12	Harris County et al P.O. Box 30+65 Houston, Texas 77254		$93,342.79		$93,342.79	54	Claim is a duplicate of Claim no. 54 which is an amended proof of claim of Claim no. 12. Payment was made with check #82193110 for $6,452.80 on 1/17/24 and check #82193124 for $78,096.41 on 1/17/24.

Schedule 6

Satisfied Tax Claims

Schedule 6
(Satisfied Tax Claims)

Assigned Claim Number	Claimant	Priority Amount	Secured Amount	General Unsecured Claim	Total Claim	Basis for Disallowance
54	Harris County et al P.O. Box 30+65 Houston, Texas 77253		$ 87,001.60		$ 87,001.60	The filed claim is an estimated amount. The actual tax liability is $ 84,549.21 based on correspondence with the taxing authority. This claim has been satisfied by payment of $ 84,549.21 on 1/312024.
105	Brazoria County, et al 1235 North Loop West Ste 600 New York, NY 10010		$ 15,249.34		$ 15,249.34	The filed claim is an estimated amount. The actual tax liability is $ 13,551 based on correspondence with the taxing authority. This claim has been satisfied by payment of $ 13,551.19 on 4/03/2024
301	Pasadena Independent School District 1235 North Loop West Ste 600 New York, NY 10010		$ 7,739.67		$ 7,739.67	The filed claim is an estimated amount. The actual tax liability is $ 6,157.87 based on correspondence with the taxing authority. This claim has been satisfied by payment of $ 6,157.87 in January 2023

Schedule 7

Partially Satisfied Claims

Schedule 7
Partially Satisfied Claims

Assigned Clain	Claimant	Filed Priority A	Filed Secured Amount	Filed General Unsecured Claim	Total Claim	Modified Claim	Explanation
565	Fidelity and Deposit Company of Maryland c/o Duane J. Brescia Clark Hill Plc 720 Brazos Street, Suite 700 Austin, Texas 78701		$ 2,636,439.50	$ 363,560.50	$ 3,000,000.00	Allowed Secured Claim in the amount of $45,000.000	Based upon review of records of Wind-Down Debtor, basis of liability is bond required for vendor inventory and liability to be reduced to an Allowed Secured Claim of $45,00.00 with all general unsecured claims disallowed as per the Stipulation and Agreed Order between the Wind-Down Debtor, GUC Trustee, and Fidelity and Deposit Company of Maryland Resolving Claim Objections to Claim No. 595 [Docket No. 338]

United States Bankruptcy Court
Southern District of Texas

In re:
Auto Plus Auto Sales LLC
IEH Auto Parts Holding LLC
Debtors

Case No. 23-90055-cml
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0541-4 | User: ADIuser | Page 1 of 4
Date Rcvd: May 20, 2025 | Form ID: pdf002 | Total Noticed: 23

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 May 22, 2025:

Recip ID		Recipient Name and Address
db	+	AP Acquisition Company New York LLC, 112 Townpark Drive NW, Suite 300, Kennesaw, GA 30144-3754
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		Cars Training Network Inc., c/o Kevin Bell, 350 Marwood Dri, Oshawa, Ontario, Canada, L1H8B4
cr	+	City of Mesquite, Grimes & Linebarger, LLP, c/o John K. Turner, 120 W Main Suite 201, Mesquite, TX 75149-4224
cr		Continental Battery Company, c/o Clark Hill PLC, Attn: Audrey L. Hornisher, 900 Main Street, Suite 6000, Dallas, TX 75202
cr	+	Fidelity and Deposit Company of Maryland, c/o Clark Hill PLC, Duane J. Brescia, 3711 South Mopac Expressway, Building One, Suite 500 Austin, TX 78746-8041
cr	+	Integrated Handling Inc, 13325 Enterprise Ave, Cleveland, OH 44135-5105
cr	+	Nyler Shields, c/o Peter B. Geen, Jr., 80 Monroe Ave, Ste900, Memphis, TN 38103-2481

TOTAL: 14

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: julie.parsons@mvbalaw.com	May 20 2025 19:58:00	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	May 20 2025 19:59:00	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	May 20 2025 20:00:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+	Email/Text: msprouse@sprousepllc.com	May 20 2025 19:59:00	FRAM Group Operations LLC, c/o Sprouse Law Firm, 901 Mopac Expwy South, Bldg 1, Ste 300, Austin, TX 78746-5883
cr	+	Email/Text: dallas.bankruptcy@LGBS.com	May 20 2025 19:59:00	Irving ISD, Linebarger Goggan Blair & Samspon, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
op	+	Email/Text: kccnoticing@kccllc.com	May 20 2025 19:59:00	Kurtzman Carson Consultants, LLC dba Verita Global, 222 N. Pacific Coast Highway, Suite 300, El Segundo, CA 90245-5614
cr	+	Email/Text: dallas.bankruptcy@LGBS.com	May 20 2025 19:59:00	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	May 20 2025 19:58:00	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	May 20 2025 19:58:00	The County of Stephens, Texas, c/o McCreary, Veselka, Bragg & Allen, P.O. Box 1269, Round Rock, TX 78680-1269

TOTAL: 9

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.

Recip ID	Bypass Reason	Name and Address
tr		Michael D Warner
cr		BLUESCAPE ALTERA FMC, LLC
cr		Clarit Realty, Ltd.
cr		Disney Road Associates, LLC
intp		Edwin McCrary
cr		General Motors LLC
intp		Jackson Walker LLP
op		Kurtzman Carson Consultants LLC, 222 N. Pacific Coast Highway, 3rd Floor, El Segundo
cr		RPT Hialeah I, LLC
cr		UNITED STATES OF AMERICA

TOTAL: 10 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: May 22, 2025 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 May 20, 2025 at the address(es) listed below:

Name	Email Address
Alicia Lenae Barcomb	on behalf of U.S. Trustee US Trustee alicia.barcomb@usdoj.gov
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Christina E. Cullom	on behalf of Creditor UNITED STATES OF AMERICA christina.cullom@usdoj.gov Caseview.ecf@usdoj.gov;USATXS.Bankruptcy-ECF@usdoj.gov;nicole.robbins@usdoj.gov;raymond.babauta@usdoj.gov;rhoma.romero@usdoj.gov
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TOTAL: 48