

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

<hr style="border: 0.5px solid black;"/> <p>In re:</p> <p>AUTO PLUS AUTO SALES LLC,¹</p> <p style="text-align: center;">Wind-Down Debtor.</p> <hr style="border: 0.5px solid black;"/>)	Chapter 11
)	
)	Case No. 23-90055 (CML)
)	
)	(Formerly Jointly Administered under
)	Lead Case IEH Auto Parts Holding LLC,
)	Case No. 23-90054)
)	Re: Docket No. 270

**CERTIFICATE OF COUNSEL REGARDING
THE WIND-DOWN DEBTOR’S OBJECTION TO THE NON-GUC PORTION OF
PROOF OF CLAIM NO. 344 FILED BY “EULER HERMES AGENT FOR AGILITY
AUTO PARTS INC. (CLUS007792)”**

Pursuant to the *Procedures for Complex Chapter 11 Cases in the Southern District of Texas*, the undersigned counsel for the above-captioned wind down debtor (the “Wind-Down Debtor”) certifies as follows:

1. On February 28, 2025, the Wind-Down Debtor filed the *Wind-Down Debtors’ Objection to the Non-GUC Portion of Proof of Claim No. 344 Filed by “Euler Hermes Agent for Agility Auto Parts Inc. (CLUS007792)”* [Docket No. 270] (the “Objection”).
2. The deadline for parties to file objections or responses to the Objection was March 31, 2025 (the “Response Deadline”).
3. On March 31, 2025, Michael D. Warner, solely in his capacity as trustee (the “GUC Trustee”), filed the *GUC Trustee’s Response and Reservation of Rights to Wind-Down Debtor’s Objections to Non-GUC Claims* [Docket No. 323] (the “GUC Trustee Response”).

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>.



4. Counsel to the Wind-Down Debtor spoke with counsel to the GUC Trustee to resolve the GUC Trustee Response. No revisions were necessary to resolve the GUC Trustee Response. As such, undersigned counsel certifies that the attached proposed order resolves all known objections and formal responses received with regard to the claims referenced therein.

5. The Wind-Down Debtor requests that the Court enter the attached proposed order at the earliest convenience of the Court.

Houston, Texas
Dated: May 23, 2025

/s/ Emily Meraia

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Counsel to the Wind-Down Debtor

Certificate of Service

I certify that on May 23, 2025, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Emily Meraia

Emily Meraia

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

In re:)	Chapter 11
)	
IEH AUTO PARTS HOLDING LLC, <i>et al.</i> ,)	Case No. 23-90054 (CML)
)	
Wind-Down Debtors.)	(Jointly Administered)
)	
)	Re: Docket No. 270

**ORDER SUSTAINING WIND-DOWN DEBTOR’S OBJECTION TO THE NON-GUC
PORTION OF PROOF OF CLAIM NO. 344 FILED BY “EULER HERMES AGENT
FOR AGILITY AUTO PARTS INC. (CLUS007792)”**

Upon the objection (the “Objection”)¹ of Debtors for entry of an order (this “Order”) reducing the “Euler Hermes agent for AGILITY AUTO PARTS INC. (CLUS007792)” Objected Claim; 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 that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue is proper 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 Debtor, its creditors, and other parties in interest; and this Court having found that Debtor’s notice of the 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; 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 Capitalized terms used but not otherwise defined herein shall have the same meaning ascribed to them in the Objection.

1. The Non-GUC portion of the Objected Claim (claim number 344), is partially disallowed in the amount of \$167,289.76, and partially allowed in the amount of \$14,749.68 to be paid to Euler Hermes, as agent for Agility Auto Parts, Inc.

2. 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.

3. 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 Debtors' 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 section 365 of the Bankruptcy Code; (f) a waiver of Debtors' rights under the Bankruptcy Code or any other applicable law; or (g) a waiver of the GUC Trustee's rights under the Plan, the Bankruptcy Code, or any other applicable law.

4. Debtors are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Objection.

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

Dated: _____, 2025
Houston, Texas

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE