

**ENTERED**

May 27, 2025

Nathan Ochsner, Clerk

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


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In re:	)	Chapter 11
	)	
AUTO PLUS AUTO SALES LLC, <sup>1</sup>	)	Case No. 23-90055 (CML)
	)	
Wind-Down Debtor.	)	(Formerly Jointly Administered under
	)	Lead Case IEH Auto Parts Holding
	)	LLC, Case No. 23-90054)
	)	<b>Re: Docket Nos. 273 &amp; 308</b>

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**ORDER SUSTAINING THE WIND DOWN DEBTOR'S AMENDED SIXTH OMNIBUS  
OBJECTION TO CERTAIN PROOFS OF CLAIM (ASSUMED CONTRACT  
CLAIMS, UNTIMELY CLAIMS, NO LIABILITY CLAIMS, AND SATISFIED CLAIMS)**

Upon the objection (the "Objection")<sup>2</sup> of the above-captioned Wind-Down Debtors, seeking entry of an order (the "Order") sustaining the *Wind-Down Debtor's Amended Sixth Omnibus Objection to Certain Proofs of Claim (Assumed Contract Claims, Untimely Claims, No Liability Claims, and Satisfied 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 Objection and opportunity for a hearing on the Objection were appropriate under the circumstances

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<sup>1</sup> 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.kcellc.net/autoplus>.

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



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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 Assumed Contract Claim identified on **Schedule 1** attached to this Order is disallowed; *provided* that nothing herein affects the general unsecured amounts asserted in the proofs of claim identified in the column titled “Claim as Filed.”

2. Each Untimely Claim identified on **Schedule 2** attached to this Order is disallowed; *provided* that nothing herein affects the general unsecured amounts asserted in the proofs of claim identified in the column titled “Claim as Filed.”

3. Each No Liability Claim identified on **Schedule 3** attached to this Order is disallowed; *provided* that nothing herein affects the general unsecured amounts asserted in the proofs of claim identified in the column titled “Claim as Filed.”

4. Each Satisfied Claim identified on **Schedule 4** attached to this Order is disallowed.

5. Verita Global, 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.

6. 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.

7. 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.


8. 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.

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

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

11. 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 27, 2025

  
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Christopher Lopez  
United States Bankruptcy Judge

**Schedule 1**

**Assumed Contract Claims**

Auto Plus Auto Sales LLC

6th Omnibus Objection - Assigned Contract Claims  
Basis for Objection: See Paragraphs 17-21

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed		Reason
CI478 Lombardy LLC, BGT Lombardy LLC, Hopewood Lombardy LLC, Stammer Lombardy LLC, and MMP Lombardy LLC	4/21/2023	IEH Auto Parts LLC	528	Secured:	9,159.98	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to Marco Holdings I, LLC pursuant to the SaleOrder at Docket No. 585. The Debtors satisfied the cure amount of \$1,127.99 as of May 31, 2023 (pursuant to the cure amount listed on the notice at Docket No. 808). 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 the 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].
Raines Feldman Littrell LLP		23-90057		Admin:	-	
1900 Avenue of the Stars, 19th Fl				Priority:	-	
Los Angeles, CA 90067				Unsecured:	137,799.51	
				Total:	\$ 146,959.49	
Rebecca C. Cate Trust	4/4/2023	IEH Auto Parts Holding LLC	287	Secured:	500,000.00	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to Marco Holdings I, LLC pursuant to the Sale Order at Docket No. 585. As listed on the notice at Docket No. 808, the cure amount for the related lease was \$0. Claimant did not object to the assumption and assignment or the cure amount. 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.
PO Box 541		23-90054		Admin:	-	
				Priority:	-	
				Unsecured:	-	
				Total:	\$ 500,000.00	
La Canada, CA 91012						
Three D Investment Irrevocable Trust	4/21/2023	IEH Auto Parts LLC	418	Secured:	\$ -	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to National Auto Parts Warehouse, LLC pursuant to the Sale Order at Docket No. 585. As listed on the notice at Docket No. 684, the cure amount for the related lease was \$0. Claimant did not object to the assumption and assignment or the cure amount. 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 the 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].
		23-90057		Admin:	-	
9380 Ulmerton Rd				Priority:	10,328.95	
				Unsecured:	80,397.40	
				Total:	\$ 90,726.35	
Largo, FL 33771						
Tyra Properties, LLC	5/1/2023	IEH Auto Parts LLC	586	Secured:	\$ -	This claim is related to an unexpired lease that was assumed by the Debtors and assigned to National Auto Parts Warehouse, LLC pursuant to the Sale Order at Docket No. 585. As listed on the notice at Docket No. 684, the cure amount for the related lease was \$0. Claimant did not object to the assumption and assignment or the cure amount. 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 the 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].
		23-90057		Admin:	-	
696 NE 125th St.				Priority:	3,350.00	
				Unsecured:	2,630.06	
				Total:	\$ 5,980.06	
North Miami, FL 33161						

**Schedule 2**

**Untimely Claims**

**Auto Plus Auto Sales LLC**  
6th Omnibus Objection - Untimely Claims  
Basis for Objection: See Paragraphs 22-23

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed		Reason
54 Adelaide St LLC	5/19/2023	IEH Auto Parts LLC 23-90057	634	Secured:	10,119.08	Claim was filed on May 19, 2023, which is after the General Bar Date of May 1, 2023.
1 Basin View Drive				Admin:	-	
				Priority:	-	
				Unsecured:	-	
Pittsford, NY 14534				Total:	\$ 10,119.08	
Massachusetts Department of Revenue	6/24/2024	IEH Auto Parts LLC 23-90057	766	Secured:	-	Claim was filed June 24, 2024, which is after the Governmental Bar Date of July 31, 2023.
PO Box 7090				Admin:	66,067.15	
				Priority:	-	
				Unsecured:	-	
Boston, MA 02204				Total:	\$ 66,067.15	
Quench	3/26/2024	IEH Auto Parts Holding LLC 23-90054	759	Secured:	-	Claim was filed March 26, 2024, which is after the General Bar Date of May 1, 2023.
630 Allendale Road, Suite 200				Admin:	669.42	
				Priority:	-	
				Unsecured:	-	
King of Prussia, PA 19406				Total:	\$ 669.42	
Sheriff of Wetzel County	10/23/2023	IEH Auto Parts Holding LLC 23-90054	739	Secured:	-	Claim was filed October 23, 2023, which is after the Governmental Bar Date of July 31, 2023.
PO Box D				Admin:	-	
				Priority:	3,154.55	
				Unsecured:	-	
New Martinsville, WV 26155				Total:	\$ 3,154.55	
Wetherill Associates, Inc dba WAI Global	12/11/2023	Auto Plus Auto Sales LLC 23-90055	754	Secured:	\$ -	Claim was filed December 11, 2023, which is after the General Bar Date of May 1, 2023. For the avoidance of doubt, the general unsecured amount listed in the "Claim as Filed" column was previously disallowed pursuant to Order Sustaining GUC Trustee's Third Omnibus Objection to Claims (Untimely Claims) [Docket No. 88].
2841 Corporate Way				Admin:	8,286.95	
				Priority:	-	
				Unsecured:	15,300.97	
Miramar, FL 33025				Total:	\$ 23,587.92	



**Schedule 3**

**No Liability Claims**

**Auto Plus Auto Sales LLC**  
6th Omnibus Objection - No Liability Claim  
Basis for Objection: See Paragraphs 24-25

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed		Reason
CDW	4/11/2023	IEH Auto Parts LLC 23-90054	392	Secured:	-	Following a review of the Wind-Down Debtors' books and records, the Wind-Down Debtor is unable to find a record of the invoices related to this proof of claim and the books and records do not reflect any amounts owed to this claimant.
200 N. Milwaukee Ave				Admin:	-	
Vernon Hills, IL 60061				Priority:	8,599.01	
				Unsecured:	10,274.88	
				Total:	\$ 18,873.89	
City of El Paso	5/23/2023	IEH Auto Parts Holding LLC 23-90054	642	Secured:	140,608.73	This proof of claim relates to 2023 ad valorem taxes related to a store location that closed in 2021. As such, the Wind-Down Debtor does not believe it is liable for this claim.
PO Box 2992				Admin:	-	
				Priority:	-	
				Unsecured:	-	
El Paso, TX 79999-2992				Total:	\$ 140,608.73	
Edwards, Stephen	4/30/2024	IEH Auto Parts Holding LLC 23-90054	539	Secured:	-	This proof of claim relates to a workers' compensation claim, which is paid through workers' compensation insurance. Further, the Wind-Down Debtors' books and records do not show any amounts owed to claimant for this workers' compensation claim.
				Admin:	-	
				Priority:	18,500.00	
				Unsecured:	UNLIQUIDATED	
				Total:	\$ 18,500.00	
Grote Industries, LLC	3/27/2023	IEH Auto Parts LLC 23-90057	217	Secured:	-	Following a review of the Wind-Down Debtors' books and records, the Wind-Down Debtor is owed a credit of (\$98,192.62) from various credit memos, unapplied cash, chargebacks, and unapplied payments. As such, the proof of claim is subject to a set off of the credit and the Wind-Down Debtor is not liable for this claim.
2600 Lanier Drive				Admin:	73,364.05	
				Priority:	-	
				Unsecured:	189,658.98	
Madison, IN 47250				Total:	\$ 263,023.03	
Iowa Department of Revenue	3/13/2023	IEH Auto Parts LLC 23-90057	125	Secured:	\$ -	The Wind-Down Debtor believes these taxes were consolidated into the Icahn Automotive Service Partners LLC tax returns and paid by Icahn in the ordinary course. As such, does not have any liability for the claimed amounts.
1305 E. Walnut Street				Admin:	\$ -	
				Priority:	\$ 19,607.67	
				Unsecured:	\$ 1,656.40	
Des Moines, IA 50319				Total:	\$ 21,264.07	
State of New Jersey Division of Taxation Bankruptcy Section	3/28/2024	IEH Auto Parts Holding LLC 23-90054	760	Secured:	\$ -	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, does not have any liability for the claimed amounts.
				Admin:	\$ -	
3 John Fitch Way, P.O. Box 245				Priority:	\$ 6,620.00	
Trenton, NJ 08695-0245				Unsecured:	\$ -	
				Total:	\$ 6,620.00	
U.S. Customs and Border Protections	7/21/2023	IEH Auto Parts LLC 23-90057	698	Secured:	-	The 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.
6650 Telecom Dr., Suite 100				Admin:	-	
				Priority:	UNLIQUIDATED	
				Unsecured:	-	
Indianapolis, IN 46278				Total:	\$ UNLIQUIDATED	

**Schedule 4**

**Satisfied Claims**

**Auto Plus Auto Sales LLC**

Omnibus 6 - Satisfied Claims

Basis for Objecton: See Paragraph 26

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed	Reason for Modification
Burrillville Tax Assessor  105 Harrisville Main St. Harrisville, RI 02830	4/13/2023	IEH Auto Parts LLC 23-90057	356	Secured: \$ - Admin: - Priority: 799.94 Unsecured: - Total: \$ 799.94	This claim has been satisfied by payment of \$822.70 on 7/07/2023
City of Fredericksburg, Virginia  PO Box 267 Fredericksburg, VA 22404	6/20/2023	IEH Auto Parts LLC 23-90057	652	Secured: \$ - Admin: - Priority: 1,273.10 Unsecured: - Total: \$ 1,273.10	The filed claim is an estimated amount. The actual tax liability is \$1,352.03 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$1,352.03 on 1/30/2024 as confirmed by the claimant
CITY OF HOUSTON  1235 NORTH LOOP WEST SUITE 600 HOUSTON, TX 77008	4/6/2023	IEH Auto Parts LLC 23-90057	300	Secured: \$ 3,093.09 Admin: - Priority: - Unsecured: - Total: \$ 3,093.09	The filed claim is an estimated amount. The actual tax liability is \$2,700.44 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$2,700.44 on 3/28/2023
City of Mesquite  120 W. Main, Suite 201 Mesquite, TX 75149	4/21/2023	IEH Auto Parts LLC 23-90057	419	Secured: \$ 212,471.07 Admin: - Priority: - Unsecured: - Total: \$ 212,471.07	The filed claim is an estimated amount. The actual tax liability is \$73,188.99 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$73,188.99 as confirmed by the claimant
City of Norfolk  810 Union Street Norfolk, VA 23510	4/27/2023	IEH Auto Parts LLC 23-90057	485	Secured: \$ - Admin: - Priority: 1,856.48 Unsecured: - Total: \$ 1,856.48	Claimant was paid \$301.26 via check on 6/28/23 and \$1,740.87 via check on 6/29/23. As such, this claim has been satisfied
Dallas County  2777 N. Stemmons Freeway, Suite 1000 New York, NY 10010	4/21/2023	IEH Auto Parts LLC 23-90057	420	Secured: \$ 456,328.22 Admin: - Priority: - Unsecured: - Total: \$ 456,328.22	The filed claim is an estimated amount. The actual tax liability is \$34,7021.75 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$34,7021.75 on 11/13/2025
Dickinson Independent School District  1235 North Loop West, Suite 600 Houston, TX 77008	3/8/2023	IEH Auto Parts LLC 23-90057	106	Secured: \$ 8,233.76 Admin: - Priority: - Unsecured: - Total: \$ 8,233.76	The filed claim is an estimated amount. The actual tax liability is \$7,231.15 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$7,231.15 on 12/19/2023
Element Fleet Corporation  940 Ridgebrook Road Sparks, MD 21152	4/27/2023	IEH Auto Parts LLC 23-90057	493	Secured: UNLIQUIDATED Admin: - Priority: - Unsecured: - Total: \$ -	Pursuant to the terms of the critical vendor agreement dated March 13, 2023 between claimant and the Debtors, the Debtors paid claimant \$518,354 on account of amounts owed prior to the Petition Date. Claimant waived any other prepetition amounts owed in accordance with the critical vendor agreement. As such, the Wind-Down Debtor believes this claim is fully satisfied.

**Auto Plus Auto Sales LLC**

Omnibus 6 - Satisfied Claims

Basis for Objection: See Paragraph 26

Name	Date Filed	Case Number / Debtor	Claim #	Claim As Filed	Reason for Modification
Emeigh, William T [REDACTED]	5/30/2023	IEH Auto Parts Holding LLC 23-90054	640	Secured: \$ - Admin: - Priority: 5,090.00 Unsecured: - Total: \$ 5,090.00	Claimant was terminated postpetition and was entitled to \$20,240 in severance payments. Claimant previously received a payment on account of their severance in the amount of \$16,720. The the Wind-Down Debtor is paying the the difference of \$3,520 contemporaneously with the filing of this objection satisfying this claim.
Fort Bend Co WCID # 02 PO Box 3064 Houston, TX 77253-3064	2/7/2023	IEH Auto Parts Holding LLC 23-90054	13	Secured: \$ 45.00 Admin: - Priority: - Unsecured: - Total: \$ 45.00	Claimant was paid \$60 via check on 5/7/24. As such, this claim has been satisfied
Fort Bend County PO Box 3064 Houston, TX 77253-3064	2/7/2023	IEH Auto Parts Holding LLC 23-90054	11	Secured: \$ 348.56 Admin: - Priority: - Unsecured: - Total: \$ 348.56	Claimant was paid \$448.56 via check on 5/7/24. As such, this claim has been satisfied
Irving ISD 2777 N. Stemmons Freeway, Suite 1000 Dallas, TX 75207	2/1/2023	IEH Auto Parts LLC 23-90057	1	Secured: \$ 6,292.80 Admin: - Priority: - Unsecured: - Total: \$ 6,292.80	The filed claim is an estimated amount. The actual tax liability is \$5,318.46 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$5,318.46 on 12/18/2023
Plano Independent School District c/o Perdue Brandon Fielder et al New York, NY 10010	2/14/2023	IEH Auto Parts LLC 23-90057	19	Secured: \$ 25,225.66 Admin: - Priority: - Unsecured: - Total: \$ 25,225.66	The filed claim is an estimated amount. The actual tax liability is \$22,192.74 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$22,192.74 made in January 2023
Richardson Independent School District c/o Perdue Brandon Fielder et al Arlington, TX 76010	2/14/2023	IEH Auto Parts LLC 23-90057	20	Secured: \$ 33,736.37 Admin: - Priority: - Unsecured: - Total: \$ 33,736.37	The filed claim is an estimated amount. The actual tax liability is \$30,549.50 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$30,549.50 in January 2023
Tulsa County Treasurer 218 W 6th St 8th Floor Tulsa, OK 74119	5/22/2023	IEH Auto Parts Holding LLC 23-90054	635	Secured: \$ - Admin: - Priority: 15,784.98 Unsecured: - Total: \$ 15,784.98	The filed claim is an estimated amount. The actual tax liability is \$16,213.67 based on correspondence with the taxing authority. This claim has been satisfied by payment of \$16,213.67 on 8/08/2023