

**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. ¹)	(Formerly Jointly Administered
)	under Lead Case IEH Auto Parts
)	Holding LLC, Case No. 23-90054)

**CERTIFICATE OF COUNSEL REGARDING
GUC TRUSTEE'S THIRTEENTH OMNIBUS OBJECTION TO CLAIMS
(Reduced Claims)**

[Relates to Docket No. 322]

The undersigned counsel for Michael D. Warner, solely in his capacity as trustee (the “GUC Trustee”) of the Auto Parts GUC Trust, certifies as follows:

1. On March 31, 2025, the GUC Trustee filed the *GUC Trustee’s Thirteenth Omnibus Objection to Claims (Reduced Claims)* [Dkt. No. 322] (the “Objection”).² A preliminary hearing on the Objection was set on May 13, 2025. The preliminary hearing on the Objection was continued to June 17, 2025. *See* Dkt. No. 348.

2. The GUC Trustee served the Objection and Notice of the continued hearing [Dkt. No. 348] upon all affected claimants as set forth in the Certificate of Service filed at Dkt. No. 377.

1 On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-
2 90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The
3 following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each
4 entity's federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC
5 (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP
6 Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition
7 Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC
8 (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA
9 LLC (1428). The Wind-Down Debtors' service address is: 5330 Caramel Crest Lane, Charlotte, NC 28226.

² Capitalized terms not defined herein shall have the meanings provided in the Objection unless otherwise noted.



3. The deadline for parties to file objections or responses to the Objection was June 16, 2025 (the “Response Deadline”). The Objection contained negative notice language advising each affected claimant that their claim may be disallowed without a hearing unless the claimant filed a response with the Court on or before the Response Deadline.

4. Counsel for the GUC Trustee has not received any response to the Objection, written or otherwise, from any claimant listed on the revised Proposed Order attached hereto as **Exhibit A** (the “Revised Proposed Order”).

5. The following claims are removed from the Revised Proposed Order because the GUC Trustee received a response from the claimant prior to the Response Deadline:

Claim #	Claimant	Status
534	Capital Management Systems, LLC	Informal response received*
722	Capital Management Systems, LLC	Informal response received*
584	FRAM Group Operations LLC	Informal response received*
488	Keystone Automotive Operations	Informal response received*
480	North American ATX	Informal response received*
388	Penske Truck Leasing Co., L.P.	Informal response received*

* The GUC Trustee has agreed to extend the Response Deadline for the foregoing claimants that informally responded to the Objection.

6. On April 22, 2025, the GUC Trustee also received an informal written objection from Autologue Computer, Systems, Inc (“Autologue”) the holder of Claim No. 4. However, Claim No. 4 has not been removed from the Revised Proposed Order because part of the claim is for amounts post-petition services. On April 23, 2025, counsel for the GUC Trustee advised

Autologue of its position, which was acknowledged by Autologue by email on April 23, 2025. Autologue has not filed any response as of the date hereof.

7. On April 16, 2025, the GUC Trustee received an informal response from counsel to Leoch Battery Corp. confirming that Leoch Battery Corp. does not object to the relief requested in the Objection.

8. On May 19, 2025, the GUC Trustee received an informal response from counsel to Geodis Logistics. Counsel for Geodis Logistics confirmed that Geodis Logistics does not object to the relief requested in the Objection.

9. The GUC Trustee's undersigned counsel certifies that the Revised Proposed Order attached hereto as **Exhibit A** resolves all known responses to the Objection received on or prior to the Response Deadline. A redline reflecting the changes between the Revised Proposed Order and the original Proposed Order filed with the Objection is attached hereto as **Exhibit B**.

10. The GUC Trustee respectfully requests that the Court enter the Revised Proposed Order attached hereto as **Exhibit A** at its earliest convenience.

DATED: June 17, 2025

Respectfully submitted,

KANE RUSSELL COLEMAN LOGAN PC

By: /s/ JaKayla J. DaBera

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SDTX No. 16936

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Counsel for the Auto Parts GUC Trust

Certificate of Service

I hereby certify that on June 17, 2025, a true and correct copy of the foregoing document, including the exhibits thereto, was filed with the Court and served via the Court's CM/ECF system upon parties receiving such electronic notice in this case.

/s/ JaKayla J. DaBera

JaKayla J. DaBera

Exhibit A

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 General Unsecured Claim identified on Schedule 1 attached to this Order (such claims, collectively, the “Reduced GUC Claims”) is hereby modified and reduced to the amount set forth in the “Modified GUC Claim Amount” column on Schedule 1, 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”); *provided* that this Order does not affect any Non-GUC Claims (as defined in the Plan) asserted in the proofs of claim identified in the first column of Schedule 1.

2. All Reduced GUC Claims with a Modified GUC Claim Amount of \$0.00 on Schedule 1 are hereby disallowed and shall be expunged from the Claims Register.

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 Reduced GUC Claim. Each Reduced GUC Claim identified in Schedule 1 and the GUC Trustee’s objections to 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, including any Non-GUC Claims. The GUC Trustee reserves the right to object to any remaining General Unsecured Claims asserted against the Debtors or their bankruptcy estates on any grounds whatsoever.

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.

Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

IEH Auto Parts (Auto Plus)
13th Omnibus GUC Objection

6/17/2025

Schedule 1
(Reduced Claims)

General Unsecured Claims						Modified
Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	Claim Type	GUC Claim Amount	GUC Claim Amount
57	02/23/2023	AGS Company Automotive Solutions, LLC	IEH Auto Parts LLC	Trade Claim	110,828.43	0.00
4	02/06/2023	Autologue Computer Systems, Inc	IEH Auto Parts LLC	Trade Claim	112,714.32	53,927.16
664	06/19/2023	Bryce D. McLay and Kathleen A. McLay	IEH Auto Parts LLC	Landlord Claim	105,600.00	20,900.00
683	07/10/2023	Constellation NewEnergy, Inc.	IEH Auto Parts Holding LLC	Executory Contract Claim	248,509.40	111,184.43
3276208	N/A	CONSTELLATION ENERGY SERVICES	IEH Auto Parts LLC	Trade Claim	111,184.43	0.00
3276323	N/A	FACILITYSOURCE	IEH Auto Parts LLC	Trade Claim	617,640.98	0.00
565	05/01/2023	Fidelity and Deposit Company of Maryland	IEH Auto Parts LLC	Bond/Note Claim	363,560.50	0.00
257	03/31/2023	Forney Industries, Inc.	IEH Auto Parts Holding LLC	Trade Claim	109,179.61	87,702.05
3276427	N/A	HONEYWELL CPG/ FRAM Group	IEH Auto Parts LLC	Trade Claim	26,015.91	0.00
504	04/28/2023	Geodis Logistics LLC	IEH Auto Parts LLC	Executory Contract Claim	296,873.96	0.00
361	04/14/2023	LANTER DELIVERY SYSTEMS LLC	IEH Auto Parts LLC	Trade Claim	172,525.80	128,552.07
523	04/28/2023	Leoch Battery Corp.	IEH Auto Parts LLC	Trade Claim	153,092.08	62,416.74
471	04/26/2023	Life Insurance Company of North America	IEH Auto Parts LLC	Insurance Claim	123,120.60	0.00
750	11/28/2023	Massachusetts Department of Revenue	IEH Auto Parts LLC	Tax Claim	248,942.86	0.00
765	06/06/2024	Massachusetts Department of Revenue	IEH Auto Parts LLC	Tax Claim	174,204.29	0.00
84	03/01/2023	MEDCO TOOL	IEH Auto Parts Holding LLC	Trade Claim	192,409.25	145,861.83
3275983	N/A	ATK NORTH AMERICA	IEH Auto Parts LLC	Trade Claim	50,498.75	0.00
442	04/25/2023	Peerless Chain Company	IEH Auto Parts LLC	Trade Claim	140,388.69	96,456.13
232	03/29/2023	Power Stop, LLC	IEH Auto Parts Holding LLC	Trade Claim	198,709.43	49,486.01

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(Reduced Claims)

General Unsecured Claims						Modified GUC Claim Amount
Claim No. / ScheduleID	Date Filed	Claimant	Debtor Name	Claim Type	GUC Claim Amount	
379	04/18/2023	Prime Automotive Parts Co., Inc.	IEH Auto Parts Holding LLC	Trade Claim	188,612.45	66,433.45
24	02/15/2023	Robert Bosch LLC	IEH Auto Parts LLC	Trade Claim	116,368.73	0.00
6	02/07/2023	Suehr Cargo Services, Inc.	IEH Auto Parts Holding LLC	Trade Claim	168,181.21	239.63
39	02/21/2023	The Berkebile Oil Company, Inc.	IEH Auto Parts Holding LLC	Trade Claim	232,762.38	182,443.21

TOTAL:

4,261,924.06

1,005,602.71

Exhibit B

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

In re:

AUTO PLUS AUTO SALES LLC,

Wind-Down Debtor.¹

Chapter 11

Case No. 23-90055 (CML)

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

**ORDER SUSTAINING GUC TRUSTEE'S
THIRTEENTH OMNIBUS OBJECTION TO CALIMS
(Reduced Claims)**

Upon the *GUC Trustee’s Thirteenth Omnibus Objection to Claims (Reduced Claims)* [Dkt. No. ~~_____~~[322](#)] (the “Objection”)² filed by Michael D. Warner, in his capacity as trustee (the “GUC Trustee”) of the Auto Parts GUC Trust (the “GUC Trust”); and this Court having found (i) that it has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; (ii) that this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) in which this Court may enter a final order consistent with Article III of the United States Constitution; (iii) that venue in this district is proper 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

1 On January 16, 2024, the Court entered a *Final Decree Closing Certain of the Chapter 11 Cases* [Case No. 23-
2 90054, Dkt. No. 1043] closing each Debtor’s chapter 11 case except the case of Auto Plus Auto Sales LLC. The
3 following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each
4 entity’s federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC
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8 (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA
9 LLC (1428). The Wind-Down Debtors’ service address is: 5330 Caramel Crest Lane, Charlotte, NC 28226.

² Capitalized terms used but not defined in herein shall have the meanings ascribed to such terms in the Objection or, if not defined in the Objection, in 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. 738] (the “Plan”).

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 General Unsecured Claim identified on Schedule 1 attached to this Order (such claims, collectively, the “Reduced GUC Claims”) is hereby modified and reduced to the amount set forth in the “Modified GUC Claim Amount” column on Schedule 1, 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”); *provided* that this Order does not affect any Non-GUC Claims (as defined in the Plan) asserted in the proofs of claim identified in the first column of Schedule 1.

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Signed:

CHRISTOPHER LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Summary report: Litera Compare for Word 11.8.0.56 Document comparison done on 6/17/2025 9:31:22 AM	
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Original filename: 13th Omni Original Proposed Order.docx	
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<u>Move To</u>	0
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Table moves from	0
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Embedded Excel	0
Format changes	0
Total Changes:	3

IEH Auto Parts (Auto Plus)
13th Omnibus GUC Objection

6/17/2025

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3276427	N/A	HONEYWELL CPG/ FRAM Group	IEH Auto Parts LLC	Trade Claim	26,015.91	0.00
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3275983	N/A	ATK NORTH AMERICA	IEH Auto Parts LLC	Trade Claim	50,498.75	0.00
442	04/25/2023	Peerless Chain Company	IEH Auto Parts LLC	Trade Claim	140,388.69	96,456.13
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379	04/18/2023	Prime Automotive Parts Co., Inc.	IEH Auto Parts Holding LLC	Trade Claim	188,612.45	66,433.45
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6	02/07/2023	Suehr Cargo Services, Inc.	IEH Auto Parts Holding LLC	Trade Claim	168,181.21	239.63
39	02/21/2023	The Berkebile Oil Company, Inc.	IEH Auto Parts Holding LLC	Trade Claim	232,762.38	182,443.21

TOTAL:	8,437,797.01	1,618,469.76
	4,261,924.06	1,005,602.71