

ENTERED

June 18, 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,)	Case No. 23-90055 (CML)
)	
Wind-Down Debtor. ¹)	(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. 23-90054, Dkt. No. 1043] closing each Debtor's chapter 11 case except the case of Auto Plus Auto Sales LLC. The following is a complete list of the Debtor entities in these chapter 11 cases, along with the last four digits of each entity's federal tax identification number: IEH Auto Parts Holding LLC (6529); AP Acquisition Company Clark LLC (4531); AP Acquisition Company Gordon LLC (5666); AP Acquisition Company Massachusetts LLC (7581); AP Acquisition Company Missouri LLC (7840); AP Acquisition Company New York LLC (7361); AP Acquisition Company North Carolina LLC (N/A); AP Acquisition Company Washington LLC (2773); Auto Plus Auto Sales LLC (6921); IEH AIM LLC (2233); IEH Auto Parts LLC (2066); IEH Auto Parts Puerto Rico, Inc. (4539); and IEH BA 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.

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.

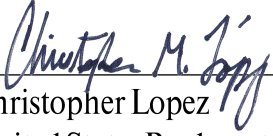
6. The GUC Trustee, the Claims Agent, and the Clerk of the Court are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Objection.

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: June 18, 2025



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

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

6/17/2025

Schedule 1
(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**

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
Date Rcvd: Jun 18, 2025

User: ADIuser
Form ID: pdfclmob

Page 1 of 4
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 Jun 20, 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@mvalaw.com	Jun 18 2025 20:35:00	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	Jun 18 2025 20:37:00	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	Jun 18 2025 20:37:00	Easton Utilities, POB 1189, 219 N Washington St, Easton, MD 21601-3150
cr	+ Email/Text: msprouse@sprousepllc.com	Jun 18 2025 20:35:00	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	Jun 18 2025 20:37:00	Irving ISD, Linebarger Goggan Blair & Sampson, LLP, c/o John K. Turner, 2777 N. Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
op	+ Email/Text: kccnoticing@kccllc.com	Jun 18 2025 20:35:00	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	Jun 18 2025 20:37:00	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@mvalaw.com	Jun 18 2025 20:35:00	The County of Dallam, Texas, McCreary, Veselka, Bragg & Allen, P.C., P.O. Box 1269, Round Rock, TX 78680-1269

District/off: 0541-4
Date Rcvd: Jun 18, 2025

User: ADIuser
Form ID: pdfclmob

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Total Noticed: 23

cr + Email/Text: julie.parsons@mvbalaw.com

Jun 18 2025 20:35:00

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: Jun 20, 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 June 18, 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
Audrey Lorene Hornisher	on behalf of Creditor Continental Battery Company audrey.hornisher@clarkhillstrasburger.com mina.alvarez@clarkhillstrasburger.com
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.robbs@usdoj.gov;raymond.babauta@usdoj.gov;thoma.romero@usdoj.gov
Christopher R. Bankler	on behalf of Plaintiff IEH Auto Parts Holding LLC cbankler@jw.com kgradney@jw.com
Duane J Brescia	on behalf of Creditor Fidelity and Deposit Company of Maryland dbrescia@clarkhill.com kwebster@clarkhill.com,efarrar@clarkhill.com
Edward L Ripley	on behalf of Defendant Elliot Auto Supply Co. Inc. eripley@andrewsmyers.com, sray@andrewsmyers.com
Emily Meraia	on behalf of Debtor IEH BA LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com

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Total Noticed: 23

Emily Meraia	on behalf of Debtor IEH AIM LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com
Emily Meraia	on behalf of Debtor IEH Auto Parts Holding LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com
Emily Meraia	on behalf of Debtor IEH Auto Parts Puerto Rico Inc. emeraia@jw.com, kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com
Emily Meraia	on behalf of Debtor Auto Plus Auto Sales LLC emeraia@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;steso@jw.com
Evan Gershbein	on behalf of Other Prof. Kurtzman Carson Consultants LLC ECFpleadings@kccllc.com ECFpleadings@kccllc.com
Evan Gershbein	on behalf of Other Prof. Kurtzman Carson Consultants LLC dba Verita Global ECFpleadings@kccllc.com, ECFpleadings@kccllc.com
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Jason Lee Boland	on behalf of Interested Party Jackson Walker LLP jason.boland@nortonrosefulbright.com
Jayson B. Ruff	on behalf of U.S. Trustee US Trustee jayson.b.ruff@usdoj.gov
Jennifer A Gehrt	on behalf of Creditor RPT Hialeah I LLC jgehart@bglaw.net
Jim D. Aycock	on behalf of Defendant Elliot Auto Supply Co. Inc. jaycock@andrewsmyers.com, plee@andrewsmyers.com
John Kendrick Turner	on behalf of Creditor Dallas County john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com
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John Kendrick Turner	on behalf of Creditor Irving ISD john.turner@lgbs.com Dora.Casiano-Perez@lgbs.com;Dallas.Bankruptcy@lgbs.com
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Julie Anne Parsons	on behalf of Creditor Dallam County Appraisal District jparsons@mvbalaw.com vcovington@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com
Julie Anne Parsons	on behalf of Creditor The County of Dallam Texas jparsons@mvbalaw.com, vcovington@mvbalaw.com;kalexander@mvbalaw.com;julie.parsons@ecf.courtdrive.com
Kim Ellen Lewinski	on behalf of Interested Party Edwin McCrary klewinski@dykema.com mdurrschmidt@dykema.com;ccastic@dykema.com
Kyle Woodard	on behalf of Trustee Michael D Warner kwoodard@krcl.com kwoodard@ecf.courtdrive.com;ecf@krcl.com
Lawrence A. Lichtman	on behalf of Creditor General Motors LLC llichtman@honigman.com jwright-smoot@honigman.com
Lisa Ann Powell	on behalf of Creditor Disney Road Associates LLC Lisa.Powell@fisherbroyles.com
Lisa Luz Parker	on behalf of Creditor UNITED STATES OF AMERICA lisa.luz.parker@usdoj.gov nicole.robbs@usdoj.gov;isabell.hinojosa@usdoj.gov;USATXS.Bankruptcy-ECF@usdoj.gov;caseview.ecf@usdoj.gov
Maha Ghyas	on behalf of Debtor Auto Plus Auto Sales LLC mghyas@jw.com
Marvin E Sprouse, III	on behalf of Creditor FRAM Group Operations LLC msprouse@sprousepllc.com sprouselawfirm@gmail.com

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Michelle E Shriro	on behalf of Creditor Clarit Realty Ltd. mshriro@singerlevick.com, scotton@singerlevick.com;tguillory@singerlevick.com
Millie Aponte Sall	on behalf of U.S. Trustee US Trustee millie.sall@usdoj.gov
Susan Tran Adams	on behalf of Debtor Auto Plus Auto Sales LLC stran@ts-llp.com stran@ts-llp.com;corraltransinghllp@jubileebk.net;ecf@mpatellaw.com
Susan Tran Adams	on behalf of Debtor IEH Auto Parts Holding LLC stran@ts-llp.com stran@ts-llp.com;corraltransinghllp@jubileebk.net;ecf@mpatellaw.com
US Trustee	USTPRegion07.HU.ECF@USDOJ.GOV
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Veronica Ann Polnick	on behalf of Debtor IEH Auto Parts Holding LLC vpolnick@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com
Veronica Ann Polnick	on behalf of Debtor IEH AIM LLC vpolnick@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com
Veronica Ann Polnick	on behalf of Debtor AP Acquisition Company New York LLC vpolnick@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com
Vianey Garza	on behalf of U.S. Trustee US Trustee vianey.garza@usdoj.gov
Victoria Nicole Argeroplos	on behalf of Debtor Auto Plus Auto Sales LLC vargeroplos@jw.com msalinas@jw.com;kgradney@jw.com;jpupo@jw.com;dtrevino@jw.com
Zachary S McKay	on behalf of Debtor IEH Auto Parts Holding LLC zmckay@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;dduhon@jw.com
Zachary S McKay	on behalf of Debtor Auto Plus Auto Sales LLC zmckay@jw.com kgradney@jw.com;dtrevino@jw.com;jpupo@jw.com;dduhon@jw.com

TOTAL: 49