

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

<hr style="border: 0.5px solid black;"/> <div style="display: flex; justify-content: space-between;"><div style="width: 40%;"><p>In re:</p><p>AUTO PLUS AUTO SALES LLC,¹</p><p style="text-align: center;">Wind-Down Debtor.</p></div><div style="width: 10%; text-align: center;"><p>)</p><p>)</p><p>)</p><p>)</p><p>)</p><p>)</p><p>)</p><p>)</p></div><div style="width: 45%; vertical-align: top;"><p>Chapter 11</p><p>Case No. 23-90055 (CML)</p><p>(Formerly Jointly Administered under Lead Case IEH Auto Parts Holding LLC, Case No. 23-90054)</p><p>RE: Docket No. 367</p></div></div> <hr style="border: 0.5px solid black;"/>	
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**CERTIFICATE OF NO OBJECTION REGARDING
WIND DOWN DEBTOR'S SUPPLEMENTAL AMENDED SIXTH OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIM (ASSIGNED CONTRACT CLAIMS,
UNTIMELY CLAIMS, NO LIABILITY CLAIMS, AND SATISFIED CLAIMS)**

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 May 27, 2025, the Wind-Down Debtor filed the *Wind Down Debtor's Supplemental Amended Sixth Omnibus Objection to Certain Proofs of Claim (Assigned Contract Claims, Untimely Claims, No Liability Claims, and Satisfied Claims)* [Docket No. 367] (the “Objection”).

2. The deadline for parties to file responses to the Objection was June 26, 2025 (the “Response Deadline”). No responses were filed on the docket on or before the Response Deadline, and counsel to the Wind-Down Debtor did not receive any informal responses.

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

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.kccellc.net/autoplus>.



Houston, Texas
Dated: June 27, 2025

/s/ Emily Meraia

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Counsel to the Wind-Down Debtor

Certificate of Service

I certify that on June 27, 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
)	
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)
)	Re: Docket No. <u>367</u>

**ORDER SUSTAINING THE WIND DOWN
DEBTOR’S SUPPLEMENTAL 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”)² of the above-captioned Wind-Down Debtors, seeking entry of an order (the “Order”) sustaining the *Wind-Down Debtor’s Supplemental 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

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

Debtors' 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 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 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."

2. 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.

3. 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.

4. 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.

5. 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.

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

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

8. 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

CHRISTOPHER M. LOPEZ
UNITED STATES BANKRUPTCY JUDGE

Schedule 3

No Liability Claim

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
City of Boston	4/26/2023	IEH Auto Parts Holding LLC 23-90054		Secured: - Admin: -	
Treasury Dept.			461	Priority: 15,556.05 Unsecured: -	This proof of claim relates to personal property taxes for FY24. The store that is the basis of these taxes was sold in June 2023 to Elliott Auto Supply Co., Inc. d/b/a FMP. The outstanding amount owed to Claimant related to this proof of claim is for the period after June 2023. As such, the Wind- Down Debtor does not believe it is liable for this claim.
Boston, MA 02201				Total: \$ 15,556.05	